



City of Subiaco

Budget 2013–14

**CITY OF SUBIACO
2013-14 BUDGET**

That the Council adopt the 2013-14 Budget for the City of Subiaco, including the following:

1. The Budget 2013-14 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 5.844 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 seven hundred and seven dollars (\$707) 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: \$236 for one 80 litre waste service, \$298 for one 120 litre waste service or \$447 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 2013.
9. A Specified Area Rate of 1.1586 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 0.0127 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 three hundred and ten dollars (\$310) in the ESL Rate is applied in respect of Residential, Farming and Vacant Land.
12. A maximum rate of one hundred and seventy-five thousand dollars (\$175,000) in the ESL Rate be applied in respect of Commercial, Industrial and Miscellaneous Land.
13. A minimum rate of sixty dollars (\$60) 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.

17. That the following payments to Mayor and Councillors be approved and the notes to the budget be amended accordingly:
- Allowances to mayor and councillors
- (i) Meeting attendance fee for councillors of \$22,000 per annum
 - (ii) Meeting attendance fee for the mayor of \$29,500 per annum
 - (iii) Mayoral allowance for the mayor of \$60,000 per annum
 - (iv) Deputy mayoral allowance for the deputy mayor of \$15,000 per annum
 - (iv) ICT expenses allowance to the value of \$2,900 per elected member per annum.
- Expenses relating to reimbursements
- (i) Child Care at actual cost per hour or \$25 per hour whichever is the lesser amount. Estimate \$1000 in total
 - (ii) 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.
18. That the timing and funding arrangements of the Streetscape Improvement Plan, prepared by Oculus February 2010, be considered as a priority project by Administration when undertaking the review of the Strategic Financial Plan in September 2013.

INTRODUCTION

CITY OF SUBIACO

BUDGET 2013-14

INTRODUCTION

The Budget 2013-14 has been developed based on the city's Strategic Financial Plan 2012-2022 that was reviewed in May-June 2012, the city's Strategic Community Plan that was adopted in April 2012 and the Corporate Business Plan that was adopted in June 2012.

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

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

The Corporate Business Plan identifies specific strategies and actions that will be taken over the next four years to progress the Strategic Community Plan. It represents the city's commitment to the community and identifies key projects for delivery.

The Budget 2013-14 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 Corporate Business Plan, and the review of the city's Strategic Financial Plan.

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 2013-14 has been revised from the Strategic Financial Plan as a result of recent council decisions, Local Government Reform and increases in State Government charges to ensure the city maintains a financially sustainable position.

The ongoing review of asset management has identified renewal/replacement gaps for the city's infrastructure assets. Funding has been provided to address the renewal/replacement gap with regards to roads and drainage.

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 such as Lake Jualbup works, Subiaco Common lake liner, Cambridge bikeway, Urban Forest Strategy and market development at Station Square, 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 2% above the local government cost index which would result in a 5.5% increase this year. The 2% consisted of 1% for underground power and, as provided for in the city's Strategic Financial Plan, 1% for additional drainage improvements.

The local government cost index is projected to be 3.5%, for 2013-14.

The proposed rate in the dollar to achieve a balanced budget is 5.844 cents in the dollar, this represents an increase of approximately 6.235%.

As an incentive for prompt payment, the city allows a 2% discount for ratepayers who settle their rate bill within 35 days, at an estimated cost to the city of \$190,000. 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 are 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 \$264.65 in 2012-13, 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 \$670 to \$707. 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 2012-2013:

<i>Local Government</i>	<i>Minimum Rates + 120Ltr Bin Charge * 2012/2013</i>
Nedlands	\$ 1,459.00
Claremont	\$ 1,245.00
Peppermint Grove	\$ 1,052.00
Cambridge	\$ 1,030.00
Mosman Park	\$ 1,010.00
Subiaco	\$ 948.00
Cottesloe	\$ 934.00
Victoria Park	\$ 864.00
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 will change from 1.1490 cents in the dollar to 1.1586 cents in the dollar to provide similar funding to 2012-13 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 were projected to rise by 16% because of rising State Government charges on land-fill.

Waste Service Charges for 2013-14:

An annual Waste Service Charge of \$236 for one 80 litre waste service, \$298 for one 120 litre waste service or \$447 for one 240 litre waste service per property per week applies, increased from \$216 (80L), \$278 (120L) and \$418 (240L) as resolved by council in May. The continuation of the 80 litre waste service provides residents the opportunity to change from a 240 litre waste service to a 120 litre waste service and save \$149 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, animals, signs, eating houses, itinerant food vendors, lodging houses, hawkers, stall holders and traders plus fines imposed by infringement notices under the Dog, Cat, Parking and Litter Acts.

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

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

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, buildings 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 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
- Rosalie Park Improvements
- Street Lighting
- Chamber and Office 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 2013-14” 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: Transport, 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.

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. 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, initiation of a Town Planning Scheme review, heritage support and surveys, design review panels and SAT advice and policy development.

Recreation and Culture: Operation of Lords, maintenance of parks and reserves, provision of library and museum services as well as a wide range of cultural and community activities. Funding continues for the extensive range of services and programs provided through the city's public library, museum and Lords.

Funding also 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 Sadler, Mabel Talbot and Mueller Parks, Lake Jualbup, Rankin Gardens, Theatre Gardens, Subi Centro Common, Market Square Park and China Green. Funding has been provided for improvements to parks and reserves including recreation facilities improvements. Other activities and initiatives include environmental improvements, water quality and sediment testing, greening strategy and community centre upgrades.

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

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.

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.

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 Capital projects including Carter Lane redevelopment.

Provision has also been made for payment of the Fair Pay commission decision effective from 1 July 2013, salary increments, other benefit enhancements, and staff training and development, to keep the city competitive with regard to attraction and retention and continue to be an Employer of Choice.

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

		2012/2013 Adopted Budget \$	2012/2013 Revised Budget \$	2012/2013 Estimated Actual \$	2013/2014 Adopted Budget \$
	Notes				
OPERATING REVENUE					
Rates (net of discount, also includes specified area)	3	18,624,400	18,624,400	18,650,600	19,923,830
Sanitation charges	10	4,384,130	4,384,130	4,298,000	4,602,072
Fees and charges	10	15,505,954	15,579,954	15,790,867	14,114,624
Grants and subsidies and Contributions		2,209,505	2,317,519	2,290,285	2,242,044
Reimbursements and donations		702,828	469,827	328,590	293,800
Interest earnings		1,855,740	1,855,740	2,201,600	1,722,530
Profit on asset disposals	4	350	350	79,000	11,750
Other revenue		618,200	672,600	655,000	708,060
Total Operating Revenue	1,2	43,901,107	43,904,520	44,293,942	43,618,710
OPERATING EXPENDITURE					
Employee costs		(20,018,663)	(20,227,241)	(20,606,453)	(20,914,760)
Materials and contracts		(12,535,046)	(12,663,653)	(11,086,765)	(13,455,198)
Utilities (gas, electricity, water etc.)		(852,082)	(852,082)	(951,704)	(952,754)
Depreciation on non-current assets	9	(3,703,100)	(3,703,100)	(4,191,200)	(4,191,200)
Interest expenses		(301,800)	(301,800)	(163,385)	(471,000)
Insurance expenses		(543,200)	(589,581)	(589,200)	(600,000)
Loss on asset disposal	4	(239,740)	(239,740)	(88,930)	(235,160)
Other expenditure		(2,562,330)	(2,577,990)	(1,493,529)	(6,167,305)
Total Operating Expenditure	1,2	(40,755,961)	(41,155,187)	(39,171,166)	(46,987,377)
NET RESULT		3,145,146	2,749,333	5,122,776	(3,368,667)

City of Subiaco
Statement of Comprehensive Income by Program

	Notes	2012/2013 Adopted Budget \$	2012/2013 Revised Budget \$	2012/2013 Estimated Actual \$	2013/2014 Adopted Budget \$
OPERATING REVENUE (Excluding Contributions to Development of Assets)					
General Purpose Funding		20,415,230	20,328,930	20,713,000	21,575,680
Governance		2,000	2,000	1,900	2,000
Law Order & Public Safety		23,700	23,700	25,100	22,900
Health		163,460	178,060	169,945	157,278
Education & Welfare		1,065,500	1,174,028	1,218,000	1,195,327
Community Amenities		4,729,429	4,729,429	4,574,600	4,927,371
Recreation & Culture		4,446,094	4,434,494	4,335,992	4,714,330
Transport		5,023,000	5,011,150	5,059,900	5,081,500
Economic Services		714,480	763,180	836,400	777,180
Other Property & Services		6,129,385	6,129,385	6,407,020	4,363,376
Total Operating Revenue	1,2	42,712,278	42,774,356	43,341,857	42,816,942
OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)					
General Purpose Funding		(928,560)	(928,560)	(861,140)	(1,034,965)
Governance		(1,535,250)	(1,540,750)	(1,260,280)	(1,981,049)
Law Order & Public Safety		(2,339,269)	(2,299,269)	(2,139,456)	(1,168,994)
Health		(698,272)	(698,272)	(541,590)	(726,065)
Education & Welfare		(2,281,442)	(2,389,970)	(2,256,640)	(2,598,799)
Community Amenities		(6,677,531)	(6,380,431)	(6,664,476)	(6,544,864)
Recreation & Culture		(13,906,299)	(13,827,099)	(13,859,431)	(14,024,104)
Transport		(6,961,884)	(7,462,784)	(7,570,203)	(9,699,139)
Economic Services		(2,939,359)	(2,975,019)	(1,754,240)	(6,358,652)
Other Property & Services		(1,946,555)	(2,111,493)	(2,011,395)	(2,144,586)
Total Operating Expenditure	1,2	(40,214,421)	(40,613,647)	(38,918,851)	(46,281,217)
BORROWING COSTS EXPENSE					
Recreation & Culture		(120,900)	(120,900)	(54,533)	(133,900)
Other Property & Services		(20,200)	(20,200)	(20,196)	(20,200)
Transport		0	0	0	(8,900)
Economic Services		(160,700)	(160,700)	(88,656)	(308,000)
Total Borrowing Costs Expense	6	(301,800)	(301,800)	(163,385)	(471,000)
CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS					
Education & Welfare		5,000	57,696	57,000	55,000
Recreation & Culture		272,114	200,754	64,814	133,000
Transport		911,364	871,364	751,271	602,017
Total Contributions to the Development of Assets	16	1,188,478	1,129,814	873,085	790,017
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
Law Order & Public Safety		(1,770)	(1,770)	(4,100)	(32,200)
Education & Welfare		(8,250)	(8,250)	(700)	(6,200)
Community Amenities		(48,640)	(48,640)	68,000	(55,830)
Recreation & Culture		(43,590)	(43,590)	(22,190)	(41,210)
Transport		(36,210)	(36,210)	(15,000)	(23,220)
Other Property & Services		(85,100)	(85,100)	(35,940)	(52,500)
Total Profit/(Loss) on Disposal of Assets	4	(239,390)	(239,390)	(9,930)	(223,410)
NET RESULT		3,145,145	2,749,333	5,122,776	(3,368,668)

Rate Setting Statement

		2012/2013 Adopted Budget \$	2012/2013 Revised Budget \$	2012/2013 Estimated Actual \$	2013/2014 Adopted Budget \$
Notes					
OPERATING EXPENDITURE					
General Purpose Funding		(928,560)	(928,560)	(861,140)	(1,034,965)
Governance		(1,535,250)	(1,540,750)	(1,260,280)	(1,981,049)
Law Order & Public Safety		(2,341,039)	(2,301,039)	(2,143,556)	(1,201,194)
Health		(698,272)	(698,272)	(541,590)	(738,315)
Education & Welfare		(2,289,692)	(2,398,220)	(2,257,340)	(2,604,999)
Community Amenities		(6,726,171)	(6,429,071)	(6,665,576)	(6,600,694)
Recreation & Culture		(14,071,139)	(13,991,939)	(13,946,054)	(14,199,214)
Transport		(6,998,094)	(7,498,994)	(7,585,203)	(9,731,259)
Economic Services		(3,115,889)	(3,151,549)	(1,842,896)	(6,666,652)
Other Property & Services		(2,051,855)	(2,216,793)	(2,067,531)	(2,229,036)
Total Operating Expenditure	1,2	(40,755,961)	(41,155,187)	(39,171,166)	(46,987,377)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(22,037,590)	(22,023,086)	(3,658,333)	(22,786,900)
Furniture and Equipment	Capital	(1,242,850)	(1,277,900)	(366,972)	(1,555,533)
Plant and Equipment	Works	(1,665,900)	(1,670,470)	(1,629,784)	(1,483,000)
Subtotal	Programme	(24,946,340)	(24,971,456)	(5,655,089)	(25,825,433)
Infrastructure Expenditure					
Road Works		(3,915,300)	(3,951,970)	(2,100,872)	(4,240,440)
Landscape & Irrigation Works	Refer to	(135,000)	(267,200)	(78,671)	(143,367)
Drainage Works	Capital	(1,290,000)	(1,290,000)	(538,508)	(1,415,600)
Footpath Works	Works	(326,000)	(326,000)	(221,948)	(434,100)
Street Lighting	Programme	(416,000)	(421,720)	(338,438)	(1,261,300)
Car Park Improvements		(507,000)	(509,040)	(37,538)	(641,800)
Other Infrastructure		(247,200)	(182,370)	(160,174)	(184,700)
Parks and Reserves Improvements					
Irrigation Upgrades		(277,460)	(365,810)	(305,956)	(283,000)
Furniture & Lighting Upgrades		(119,044)	(58,824)	(44,881)	(100,000)
Playground Upgrades		(279,650)	(328,800)	(89,500)	(414,300)
Landscaping Upgrades		(2,636,845)	(2,544,959)	(747,179)	(2,208,140)
Subtotal		(10,149,499)	(10,246,693)	(4,663,665)	(11,326,747)
Total Capital Works Programme		(35,095,839)	(35,218,149)	(10,318,754)	(37,152,180)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(9,439,476)	(9,439,476)	(10,528,622)	(10,423,902)
Loan Repayment - Principal	6 (f)	(950,300)	(950,300)	(886,800)	(781,600)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(350)	(350)	(79,000)	(11,750)
Total Other Outflows		(10,390,126)	(10,390,126)	(11,494,422)	(11,217,252)
TOTAL FUNDS REQUIRED		(86,241,926)	(86,763,462)	(60,984,342)	(95,356,809)
OPERATING REVENUE					
General Purpose Funding (excluding rates)		2,395,740	2,264,440	2,618,700	2,262,530
Governance		2,000	2,000	1,900	2,000
Law Order & Public Safety		23,700	23,700	25,100	22,900
Health		163,460	178,060	169,945	157,278
Education & Welfare		1,070,500	1,231,724	1,275,000	1,250,327
Community Amenities		4,729,429	4,729,429	4,643,700	4,927,371
Recreation & Culture		4,718,558	4,635,598	4,410,706	4,847,330
Transport		5,934,364	5,882,514	5,811,171	5,683,517
Economic Services		714,480	763,180	836,400	777,180
Other Property & Services		6,129,385	6,129,385	6,407,020	4,375,126
Total Operating Revenue		25,881,616	25,840,030	26,199,642	24,305,559
OTHER INFLOWS					
Reserve Utilised	7	33,481,958	33,497,918	11,416,894	35,715,932
Proceeds from Loans	6	2,395,000	2,395,000	0	6,180,000
Proceeds from Disposal of Assets	4	451,000	451,000	451,000	3,386,000
Non cash items					
Write Back Depreciation	9	3,703,100	3,703,100	4,191,200	4,191,200
Write Back Loss On Disposal Of Assets	4	239,740	239,740	88,930	235,160
Opening Balance B/Fwd 1 July		1,880,022	2,572,184	2,572,184	2,029,808
Total Other Inflows		42,150,820	42,858,942	18,720,208	51,738,100
TO BE MADE UP FROM RATES	Refer to Rates Schedule	18,019,490	18,064,490	18,094,300	19,313,150
SURPLUS / (DEFICIT)		(190,000)	0	2,029,808	0

City of Subiaco
Cash flow statement

	Notes	2012/2013 Adopted Budget \$	2012/2013 Estimated Actual \$	2013/2014 Adopted Budget \$
Cash flows due to operating activities				
Receipts				
Rates and Sanitation Charges		23,026,702	22,986,140	24,343,052
Fees & charges		14,665,026	15,395,196	14,569,792
Contributions reimbursements and donations		711,915	328,590	293,800
Interest earnings		1,855,740	2,201,600	1,722,530
Other revenue/income		627,287	2,046,900	2,160,087
		40,886,670	42,958,426	43,089,261
Payments				
Employee costs		(20,018,663)	(20,219,634)	(20,527,016)
Interest payments		(301,800)	(163,279)	(471,000)
Utility charges		(864,243)	(951,704)	(952,754)
Donations, contributions and grants made		(2,586,652)	(176,660)	(187,000)
All other costs		(14,986,857)	(12,956,773)	(20,307,239)
		(38,758,215)	(34,468,049)	(42,445,009)
Net cash flows due to operating activities	15	2,128,455	8,490,377	644,252
Cash flows from investing activities				
Payments				
Purchase land & buildings		(22,037,590)	(3,658,333)	(22,786,900)
Purchase furniture & equipment		(1,242,850)	(366,972)	(1,555,533)
Purchase plant & equipment		(1,665,900)	(1,629,784)	(1,483,000)
Purchase infrastructure assets		(10,149,499)	(4,663,665)	(11,326,747)
		(35,095,839)	(10,318,754)	(37,152,180)
Receipts				
Proceeds from sale of fixed assets of fixed assets	4	451,000	451,000	3,386,000
		451,000	451,000	3,386,000
Net cash flows due to investing activities		(34,644,839)	(9,867,754)	(33,766,180)
Cash flows from financing activities				
Proceeds from borrowing (New Loans)	6	2,395,000		6,180,000
Repayment of borrowing	6	(950,300)	(886,800)	(781,600)
Net cash flows due to financing activities		1,444,700	(886,800)	5,398,400
Cash flows from Government				
Government appropriations/grants		2,971,284	898,385	790,017
Net cash flows due to Government		2,971,284	898,385	790,017
Cash held beginning of period		39,623,542	41,347,772	39,981,980
Net increase/ (decrease) in cash held		(28,100,399)	(1,365,792)	(26,933,511)
Cash held end of period		11,523,143	39,981,980	13,048,469
Reconciliation of cash:	1 (n)			
Cash at Bank		1,896,019	6,235,473	4,593,993
Cash at Bank - Restricted		9,627,124	33,746,507	8,454,477
		11,523,143	39,981,980	13,048,469
* This statement is to be read in conjunction with the accompanying notes Government Grants/Appropriations	16			

City of Subiaco
Capital Funding Summary

	2012/2013 Adopted Budget \$	2012/2013 Revised Budget \$	2012/2013 Estimated Actual \$	2013/2014 Adopted Budget \$
Capital Works				
Land and Buildings	(22,037,590)	(22,023,086)	(3,658,333)	(22,786,900)
Furniture and Equipment	(1,242,850)	(1,277,900)	(366,972)	(1,555,533)
Plant and Equipment	(1,665,900)	(1,670,470)	(1,629,784)	(1,483,000)
Road Works	(3,915,300)	(3,951,970)	(2,100,872)	(4,240,440)
Landscape & Irrigation Works	(135,000)	(267,200)	(78,671)	(143,367)
Drainage Works	(1,290,000)	(1,290,000)	(538,508)	(1,415,600)
Footpath Works	(326,000)	(326,000)	(221,948)	(434,100)
Street Lighting	(416,000)	(421,720)	(338,438)	(1,261,300)
Car Park Improvements	(507,000)	(509,040)	(37,538)	(641,800)
Other Infrastructure	(247,200)	(182,370)	(160,174)	(184,700)
Parks and Reserves Improvements				
Irrigation Upgrades	(277,460)	(365,810)	(305,956)	(283,000)
Furniture & Lighting Upgrades	(119,044)	(58,824)	(44,881)	(100,000)
Playground Upgrades	(279,650)	(328,800)	(89,500)	(414,300)
Landscaping Upgrades	(2,636,845)	(2,544,959)	(747,179)	(2,208,140)
Total Capital Works Programme	(35,095,839)	(35,218,149)	(10,318,754)	(37,152,180)
Reserves Utilised for Capital Works				
Buildings and Facilities	378,000	375,260	445,894	524,400
Capital Investment	21,144,500	21,153,220	3,190,990	20,402,500
Investment Income	7,407,093	7,412,573	4,088,159	10,191,729
Infrastructure Replacement	340,000	340,000	222,925	404,700
Parking and Public Transport Facilities	902,155	906,655	527,493	980,500
Waste Management	5,000	5,000	5,000	227,000
Plant & Equipment Replacement	918,400	918,400	918,400	530,000
Unspent HACC Grants	55,290	55,290	0	0
Total Reserves Utilised	31,150,438	31,166,398	9,348,861	33,260,829
Contributions to the Development of Assets				
Main Roads WA - MRRG	451,491	451,491	415,670	446,017
Main Roads WA - Blackspot	100,000	100,000	88,201	106,000
Department of Transport & Regional Development	100,000	100,000	217,000	0
Bikewest	25,000	0	0	0
Street Lighting Subsidy	10,000	10,000	10,000	10,000
Department of Sport and Recreation	125,000	125,000	2,700	0
Capital Contributions - Parks	87,114	75,754	62,114	0
Capital Contributions - Roads	224,873	209,873	30,400	40,000
Lotteries Commission	60,000	0	0	133,000
Department of Culture & Arts	15,000	15,000	15,300	0
Health Department - HACC	5,000	57,696	57,000	55,000
Total Contributions to the Development of Assets	1,188,478	1,144,814	898,385	790,017
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	451,000	451,000	451,000	386,000
Total Proceeds Disposal of Assets	451,000	451,000	451,000	386,000
Proceeds from Loans				
Rosalie Park Improvements	1,195,000	1,195,000	0	1,445,000
Street Lighting	0	0	0	235,000
Total Proceeds from Loans	1,195,000	1,195,000	0	1,680,000
TOTAL MUNICIPAL FUNDS REQUIRED	(1,110,923)	(1,260,937)	379,492	(1,035,334)

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) 2012/2013 Estimated Actual Balances

Balances shown in this budget as 2012/2013 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

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory. The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows: (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government – (i) that are plant and equipment; and (ii) that are – (I) land and buildings; or (II) infrastructure; and (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government. Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

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

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.

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

1. **SIGNIFICANT ACCOUNTING POLICIES** - k) *Continued*

Revaluation

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide: Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date (Level 1 inputs in the fair value hierarchy).

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

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

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

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

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 reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value imposes a further minimum 3 year revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the *Initial Recognition* section as detailed above.

Those assets carried at fair value will be carried in accordance with the *Revaluation Methodology* section as detailed above.

Early Adoption of AASB 13 – Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement did not become applicable until the year ended 30 June 2014 (in relation to this Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in AASB 13 – Fair Value Measurement were applied to the previous reporting period being the year ended 30 June 2013 (2012/13 Actual in this budget document).

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.

I) Property, Plant and Equipment

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

Plant and Equipment depreciation is recognised on a consumption basis. All other 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.

Revaluation Threshold

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

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 - l) 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, recreation and function centres, various reserves, and operation of the library.

Transport

Objective: To facilitate safe and convenient transport access.

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

Economic Services

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

Area promotion and building control services.

Other Property and Services

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

Includes management of the city's investment assets.

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 5.844 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	7,368 properties, with a total GRV of \$184,884,532
(ii) Commercial Properties	1,208 properties, with a total GRV of \$131,924,592
(iii) Industrial Properties	13 properties, with a total GRV of \$ 1,283,630

The Rates Charge will be 5.844 cents for every dollar of Gross Rental Value, and will yield the following:

(i) Residential Properties	10,804,650
(ii) Commercial Properties	7,709,670
(iii) Industrial Properties	75,020
	18,589,340

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 seven hundred and seven dollars (\$707), that property will be charged the minimum rates charge of \$707.

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	1119 properties, with a total GRV of \$11,029,276
(ii) Commercial properties	25 properties, with a total GRV of \$249,905

This minimum rate will yield the following:

(i) Residential properties	791,130
(ii) Commercial properties	17,680

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 5.844 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 1.1586 cents in the dollar of gross rental value.

Estimated number of properties	454
Gross rental value	52,710,200
Estimated yield	610,680

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 \$16,295,488.

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 \$45,000 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 \$609,397 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$386,000 resulting in an estimated book loss of \$235,160. Please refer to the Plant Replacement Programme schedule for 2013/2014, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

The city also proposes to dispose of \$3,000,000 of land in relation to its commercial land holdings as part of its investment portfolio management.

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	1,170,530
(II) Other funds invested	500,000
Total estimated earnings from investments	1,670,530

6 BORROWINGS [Reg. 29]

a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2013.

b) Overdraft Outstanding at End of Financial Year.

The city will have no outstanding overdraft accounts as at the 30 June 2013.

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.

6 BORROWINGS [Reg. 29] - d) continued

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 2013/2014:

Purpose	New loan <i>Rosalie Park Improvements</i>	New Loan <i>Underground Power Round 7</i>
Estimated Amount	250,000	3,300,000
Proposed Accommodation	Fixed term loan	Fixed term loan
Estimated Term	10 years	20 years
Estimated Interest Rate & other charges	3.82% Semi Annual 1.9100% compounding semi annually	3.82% Semi Annual 1.9100% compounding semi annually
Estimated amount to be used this year	250,000	3,300,000
Estimated amount unused at end of year	Nil	Nil

Purpose	New loan <i>Street Lighting</i>
Estimated Amount	235,000
Proposed Accommodation	Fixed term loan
Estimated Term	10 years
Estimated Interest Rate & other charges	3.82% Semi Annual 1.9100% compounding semi annually
Estimated amount to be used this year	235,000
Estimated amount unused at end of year	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 2013/2014 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	80,300		800	80,300	0
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 4	186,500		11,000	186,500	0
121	Rosalie Park Improvements	696,200		43,300	24,000	672,200
121B	Rosalie Park Improvements B	155,900		9,500	5,000	150,900
121C	Rosalie Park Improvements C		1,195,000	65,600	35,200	1,159,800
121D	Rosalie Park Improvements D		250,000	15,500	6,700	243,300
122	Underground Power Round 5	755,200		33,700	300,400	454,800
123	Underground Power Round 6		1,200,000	65,800	35,400	1,164,600
124	Underground Power Round 7		3,300,000	196,700	88,400	3,211,600
TBA	Street Lighting		235,000	8,900	19,700	215,300
		2,144,100	6,180,000	471,000	781,600	7,542,500

The comparative information from the 2012/2013 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	874,500		40,200	794,200	80,300
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 4	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 (delayed to 2014)					
122	Underground Power Round 5	780,000		34,800	24,800	755,200
123	Underground Power Round 6 (delayed to 2014)					
		3,030,900	0	163,500	886,800	2,144,100

The comparative information from the 2012/2013 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	874,500		38,800	649,000	225,500
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 4	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	0	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

7 RESERVES [Reg. 27(h)]

The estimated movements in the city's reserves for the 2013/2014 financial year, with a comparison to the 2012/2013 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 2013/2014 budget for the following payments to the mayor and councillors:

- (i) Meeting attendance fee for councillors of \$22,000 per annum
- (ii) Meeting attendance fee for the mayor of \$29,500 per annum
- (iii) Mayoral allowance for the mayor of \$60,000 per annum
- (iv) Deputy mayoral allowance for the deputy mayor of \$15,000 per annum
- (v) ICT expenses allowance to the value of \$2,900 per elected member per annum.

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

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

9 DEPRECIATION [Reg. 27(n)]

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

	2012/2013 Budgeted Depreciation	2013/2014 Budgeted Depreciation
Governance	21,800	19,600
Law, Order & Public Safety	43,100	64,800
Health	2,000	8,000
Education & Welfare	31,500	36,000
Community Amenities	229,700	310,100
Recreation & Culture	970,500	1,044,500
Transport	1,919,100	2,126,200
Economic Services	4,500	5,400
Other Property & Services	480,900	576,600
Total Depreciation	3,703,100	4,191,200

10 FEES AND CHARGES REVENUE INFORMATION [Reg. 25]

The city's 2013/2014 Schedule of Fees and Charges are included at the back of this budget document.

The 2013/2014 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	Budget 2012/2013	Budget 2013/2014
General Purpose Funding	155,000	155,000
Governance	1,800	1,800
Law Order & Public Safety	13,700	17,400
Health	148,460	149,778
Education and Welfare	261,830	253,279
Community Amenities	337,300	317,300
Recreation and Culture	3,714,064	3,974,191
Transport	4,880,000	4,935,000
Economic Services	104,070	160,500
Other Properties and Services	5,889,730	4,150,376
Grand Total	15,505,954	14,114,624

11 BORROWING COSTS (Interest)

Loans	471,000
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12 POSITION AT COMMENCEMENT OF THE FINANCIAL YEAR [Reg. 31]

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

NET CURRENT ASSEST REPRESENTED BY

CURRENT ASSETS

	Estimated Actual 2012/2013	Budget 2013/2014
Cash & Investments		
Cash at Bank & Investments	39,981,980	13,048,469
Financial assets	0	0
Debtors		
Rates Debtors	258,070	440,920
Sundry Debtors	1,795,406	1,454,111
Other Current Assets	561,164	649,923
Total Current Assets	42,596,620	15,593,423
LESS CURRENT LIABILITIES		
Creditors & Provisions		
Creditors	1,907,378	1,701,018
Provision for Employee Entitlements (Current)	2,789,488	3,114,488
Income in Advance	856,457	1,056,457
Loan Liability (Current)	886,800	781,600
Bonds	1,266,983	1,266,983
Total Current Liabilities	7,707,106	7,920,546
ADD BACK LOAN LIABILITY	886,800	781,600
LESS RESTRICTED ASSETS		
Cash Backed Reserves	33,746,506	8,454,476
Other Restricted Assets		
Total Restricted Assets	33,746,506	8,454,476
NET CURRENT ASSETS	2,029,808	0

* The balances as at 30/6/13 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 2012/2013	Estimated Actual 2012/2013	Budget 2013/2014
Change in net assets resulting from operations As per Operating Statement	3,145,146	5,122,776	(3,368,668)
Add/(Less) non cash items:			
Depreciation	3,703,100	4,191,200	4,191,200
Profit/Loss on sale of assets	239,390	9,930	223,410
Government grants & subsidies adjustment	(2,971,284)	(898,385)	(790,017)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in debtors	(966,125)	(302,695)	72,318
Change in Accrued revenue	(92,787)	0	0
Change in Prepayments	(10,000)	0	0
Change in Inventory	(2,632)	(2,632)	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	(374,997)	325,000	325,000
Change in creditors	(341,355)	45,183	(6,360)
Change in income received in advance	(200,000)	0	0
Net cash provided by operating activities	2,128,456	8,490,377	644,252

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget
2013/2014**

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

Source	Project	Amount
Department of Health	HACC Equipment Purchases	55,000
Main Roads	Streetlighting Subsidy	10,000
Main Roads	Major road improvements	448,969
Main Roads	Local road improvements	103,048
Lotterywest	Building Facilities Improvements	133,000
Capital Contributions - Bus Shelters	Bus shelter improvement/renewals	40,000
		790,017

SUPPORTING SCHEDULES

CITY OF SUBIACO
RATES SCHEDULE FOR 2013/2014

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2013-2014 \$
GENERAL RATE REVENUE	3				
@ 5.844 cents in the dollar					
GRV - Residential	3a	7,368	184,884,532	5.844	10,804,650
GRV - Commercial	3a	1,208	131,924,592	5.844	7,709,670
GRV - Industrial	3a	13	1,283,630	5.844	75,020
Sub Totals		8,589	318,092,754		18,589,340
 <i>Minimum Rates</i>					
@ 707					
GRV - Residential	3b	1,119	11,029,276	707	791,130
GRV - Commercial	3b	25	249,905	707	17,680
GRV - Industrial	3b	-	-	707	-
Sub Totals		1,144	11,279,181		808,810
Total General Rates to be Levied			329,371,935		19,398,150
Estimated Discounts for prompt payment					(190,000)
Interim Rates					100,000
Back Rates					5,000
Total made up from rates					19,313,150
 SPECIFIED AREA RATE REVENUE:					
@ 1.1586 cents in the dollar					
All properties	3c	454	52,710,200	1.1586	610,680
NET REVENUE FROM RATES					19,923,830

SUMMARY OF TRANSFERS TO & FROM RESERVE 2013/2014

	2012/2013 Original Budget				2012/2013 Estimated Actual				2013/2014 Budget			
	Opening Balance 1 July 12	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 13	Opening Balance 1 July 12	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 13	Opening Balance 1 July 13	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 14
RESERVE ACCOUNT												
Buildings and Facilities	1,841,812	286,900	598,000	1,530,712	1,864,080	277,428	445,894	1,695,614	1,695,614	905,803	517,710	2,083,707
Capital Investment	20,162,941	1,523,520	21,144,500	541,961	20,514,999	1,700,000	3,190,990	19,024,009	19,024,009	1,500,000	20,402,500	121,509
Investment Income	6,567,134	5,229,386	8,235,023	3,561,497	8,422,043	5,833,587	4,887,309	9,368,321	9,368,321	5,557,590	11,443,698	3,482,213
Infrastructure Replacement	64,738	342,590	340,000	67,328	64,530	458,988	222,925	300,593	300,593	342,015	354,100	288,508
Parking and Public Transport Facilities	1,993,101	63,520	902,155	1,154,466	1,992,102	261,372	527,493	1,725,981	1,725,981	34,545	980,500	780,026
Waste Management	163,485	281,940	5,000	440,425	101,522	268,128	5,000	364,650	364,650	420,549	227,000	558,199
Plant & Equipment Replacement	935,496	538,260	918,400	555,356	1,021,774	546,979	918,400	650,353	650,353	532,118	530,000	652,471
Undergrounding of Powerlines	269,025	994,150	992,000	271,175	268,808	1,000,281	948,200	320,889	320,889	1,007,114	1,027,600	300,403
HACC Asset Replacement	102,255	1,880	55,290	48,845	78,815	2,428	6,093	75,150	75,150	1,462	0	76,612
Student Bursaries	46,973	1,880	0	48,853	46,887	1,444	0	48,331	48,331	1,462	0	49,793
CBD Promotion Reserve	232,964	4,450	121,590	115,824	234,219	7,216	121,590	119,845	119,845	3,466	115,824	7,487
Public Art	25,000	171,000	170,000	26,000	25,000	170,770	143,000	52,770	52,770	117,778	117,000	53,548
Total Reserve Account	32,404,924	9,439,476	33,481,958	8,362,443	34,634,779	10,528,622	11,416,894	33,746,507	33,746,507	10,423,902	35,715,932	8,454,477

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
CAPITAL WORKS SUMMARY 2013/2014

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									
Thomas Street		32,800	32,800	32,800					0
Nicholson Rd	363,600		363,600		363,600				0
Heytesbury Road		39,300	39,300	39,300					0
Raphael Street / Barker Road		45,900	45,900	45,900					0
Hensman Rd	54,600		54,600		54,600				0
Keightley Road (Stage 2)	130,900	121,800	252,700	121,800	130,900				0
Austin St	49,500		49,500		49,500				0
Henry St	59,100		59,100		59,100				0
Lake Avenue		39,300	39,300	39,300					0
Olive Street		157,400	157,400	157,400					0
Forrest Street		45,900	45,900	45,900					0
ROW 509		124,600	124,600	124,600					0
Permeability Testing		65,600	65,600	65,600					0
General - Other Drainage Upgrades		85,300	85,300	85,300					0
Sub-total	657,700	757,900	1,415,600	757,900	657,700	0	0	0	0
Footpath Replacement									
Hay Street - Stubbs Tce to Tighe St (N)		17,900	17,900	17,900					0
Thomas Street - Barker Rd to Hay St (W)		24,100	24,100	24,100					0
Thomas Street - Roberts Rd to Subiaco Rd (W)		26,200	26,200	26,200					0
Onslow Road - Commercial St to Murchison Rd (S)		4,900	4,900	4,900					0
Nicholson Road - Herbert Rd to Excelsior St (S)		7,600	7,600	7,600					0
Heytesbury Road - Hensman Road to View St (S)		27,300	27,300	27,300					0
Barker Road - Coghlan Rd to Thomas St (N)		22,000	22,000	22,000					0
Hensman Road - Heytesbury Rd to Hamersley Rd (W)		25,600	25,600	25,600					0
Townshend Road - Bagot Rd to Park St (E)		11,600	11,600	11,600					0
Bishop Street	23,600		23,600		23,600				0
Troy Terrace - Stubbs Tce to Millington Ave (W)		13,000	13,000	13,000					0
Derby Road - Keightley Rd to Nicholson Rd (W)		22,100	22,100	22,100					0
Derby Road - Gloster Rd to Heytesbury Rd (E)		12,600	12,600	12,600					0
Evans Street - King St to Herbert Rd (S)		10,700	10,700	10,700					0
John Street - Aberdare Rd to Harvey Rd (E)		13,000	13,000	13,000					0
Federal Street - Hamersley Rd to Bagot Rd (E)		30,400	30,400	30,400					0
Federal Street - Near Bagot Rd (W)		5,000	5,000	5,000					0
Roydhouse Street - Centro + 166m to Centro + 186m		2,900	2,900	2,900					0
Northmore Street	41,000		41,000		41,000				0
Nicholl Street - Cunningham Tce to Cul-de-sac (N)		19,800	19,800	19,800					0
Luth Street - Clubb Ave to Cunningham Tce (S)		11,100	11,100	11,100					0
Hamilton Street - Hay St to Roberts Rd (E)		34,300	34,300	34,300					0
White Place - Subiaco Rd to Cul-de-sac (W)		3,000	3,000	3,000					0
Stirling Highway - Broadway to Fairway (S)		24,400	24,400	24,400					0
Sub-total	64,600	369,500	434,100	369,500	64,600	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 \$
Local Road Improvements							103,048		0
Morgan Street - Railway Rd to Herbert Rd		12,900	12,900	12,900					0
Lyall Street - Hilda St to Herbert Rd		86,000	86,000	86,000					0
Gloster Street - Derby Rd to Herbert Rd		116,800	116,800	116,800					0
Gloster Street - Hensman Rd to Union St		72,400	72,400	72,400					0
Proclamation Street - Hamersley Rd to Bagot Rd		75,900	75,900	75,900					0
Violet Grove - Onslow Rd to Aberdare Rd		99,400	99,400	99,400					0
Excelsior Street - Keightley Rd to Onslow Rd		186,500	186,500	186,500					0
Forrest Street - Denis St to Railway Rd		71,900	71,900	71,900					0
Olga Place - Stubbs Tce to Robinson Tce		34,100	34,100	34,100					0
Nash Street - Selby St to Stubbs Tce		96,300	96,300	39,252			57,048		0
Bishop Street - Salvado Rd to Upham St		69,740	69,740	23,740			46,000		0
Sub-total	0	921,940	921,940	818,892	0	0	103,048	0	0
Major Road Improvement							448,969		
Rokeby Road - Roberts Rd to Bagot Rd	453,800	425,800	879,600	425,800	311,670				142,130
Onslow Road - Derby Rd to Hensman Rd		193,000	193,000	108,720			84,280		0
Salvado Rd	108,300		108,300		108,300				0
Broadway Road - Edward St to Myers St		134,400	134,400	46,805			87,595		0
Townshend Road - Hay St to Bagot Rd		152,400	152,400	152,400					0
Keightley Rd	106,900		106,900		106,900				0
Monash Avenue - Hampden Rd to Winthrop Ave	157,700	159,500	317,200	77,892	157,700		81,608		0
Stubbs Terrce - McCallum St to Hay St		193,900	193,900	78,947			114,953		0
Coghlan road - Hay St to Bagot Rd		157,400	157,400	97,400			60,000		0
Hampden Road - Park Rd to Gordon St	245,500	34,700	280,200	14,167	105,000		20,533		140,500
Haydn Bunton Drive - Bridge Rd to Salvado Rd		30,200	30,200	30,200					0
Salvado Rd	86,400		86,400		32,174				54,226
Broadway	87,100		87,100		50,000				37,100
Sub-total	1,245,700	1,481,300	2,727,000	1,032,331	871,744		448,969		373,956
Lighting Improvements									
Street Lighting Improvements/Security Enhancement	48,700		48,700		48,700	0	10,000	0	0
Rokeby Rd - Stage 1 (Roberts Rd to Hay St)		195,100	195,100	195,100					0
Rokeby Rd - Stage 2 (Hay St to Bagot Rd)		362,300	362,300	362,300					0
Railway Rd - Onslow Rd to Hay St		390,200	390,200	380,200			10,000		0
Hollywood Precinct		235,000	235,000						235,000
Lighting Renewals		0	0						0
Sub-total	48,700	1,182,600	1,231,300	937,600	48,700	0	10,000	0	235,000

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 \$
Streetscape Improvements					0	0	0	0	0
Subiaco CBD	145,500	223,000	368,500	223,000					145,500
Hollywood Precinct		223,000	223,000	223,000					0
Sub-total	145,500	446,000	591,500	446,000	0	0	0	0	145,500
Laneways - Improvements/Renewals									
ROW 377 - Nicholson Rd to Duke St		22,100	22,100	22,100					0
ROW 440 - Hamersley Rd to Bagot St	65,000		65,000		65,000				0
Sub-total	65,000	22,100	87,100	22,100	65,000	0	0	0	0
Park and Reserves									
<i>Reticulation Improvements</i>	28,000	124,900	152,900	124,900	28,000	0	0	0	0
<i>Playground Equipment Improvements</i>	239,300	175,000	414,300	175,000	202,600	0	0	0	36,700
<i>Public Domain Furniture Improvements</i>	0	50,000	50,000	50,000	0	0	0	0	0
<i>Bores and Pump Improvements</i>	0	130,100	130,100	130,100		0	0	0	0
<i>Park Lighting Improvements</i>	0	50,000	50,000	50,000		0	0	0	0
<i>Park Renewal and Upgrades</i>	1,669,939	350,000	2,019,939	100,000	617,861	0	0	0	1,302,078
Sub-total	1,937,239	880,000	2,817,239	630,000	848,461	0	0	0	1,338,778
Environmental Improvements									
Lake Environment Improvements	0	70,000	70,000	70,000	0	0	0	0	0
Greening Strategy (WESROC)	18,200	50,000	68,200	50,000	18,200				0
Storm Water Quality Strategy		50,001	50,001	50,001					0
Street Trees - Renewal	21,800	75,000	96,800	75,000	21,800	0	0	0	0
Cycling Improvements	22,700	33,567	56,267	29,300	22,700	0	0	0	4,267
Sub-total	62,700	278,568	341,268	274,301	62,700	0	0	0	4,267
Other Projects									
Street Furniture Improvements/Renewals	0	29,300	29,300	29,300	0	0	0	0	0
Bus Shelters Improvement/Renewals		58,600	58,600	18,600			40,000		0
Lighting Enhancement Plan - Renewals (Decorative Lighting)		30,000	30,000	30,000					0
Car Parking Improvements	441,800	100,000	541,800	100,000	441,800	0	0	0	0
Security/Safety Enhancements		100,000	100,000	100,000					0
Sub-total	441,800	317,900	759,700	277,900	441,800	0	40,000	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 \$
Land, Buildings & Furniture									
Building Facilities Improvements	322,400	405,000	727,400	262,000	262,400		133,000	0	70,000
Minor Equipment Purchases (HACC)		15,000	15,000				15,000		0
Investment Assets Acquisitions/Developments	15,540,500	6,500,000	22,040,500	6,500,000	15,402,500				138,000
Major Information Systems Improvements	733,890	522,750	1,256,640	522,750	410,700				323,190
Major Information Technology Improvements	74,000	152,250	226,250	152,250	74,000				0
Sub-total	16,670,790	7,595,000	24,265,790	7,437,000	16,149,600	0	148,000	0	531,190
Lords Sports Club									
Property Improvements		19,000	19,000						19,000
Information Technology Improvements	24,600	33,043	57,643						57,643
Sub-total	24,600	52,043	76,643	0	0	0	0	0	76,643
Sub-total	21,364,329	14,304,851	35,669,180	13,003,524	19,210,305	0	750,017	0	2,705,334
Plant and Equipment		1,483,000	1,483,000	1,047,000	0	386,000	40,000	0	10,000
TOTAL CAPITAL WORKS PROPOSALS	21,364,329	15,787,851	37,152,180	14,050,524	19,210,305	386,000	790,017	0	2,715,334

PLANT AND EQUIPMENT SUMMARY 2013/2014

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
LIGHT VEHICLES									
ADMINISTRATION SERVICES									
Manager Administration Services	LV211	2452	1DWV538	35,000	15,000	20,000	26,738		11,740
FIELD SERVICES									
Manager Field Services	LV205	2359	1DTY604	35,000	15,000	20,000	29,129		14,130
Ranger 1	LV188	2315	1DPJ035	35,000	14,000	21,000	22,790		8,790
Ranger 3	LV191	2323	1DQZ658	35,000	14,000	21,000	23,280		9,280
TOWN PLANNING									
Manager Planning Services	LV186	2271	1DNW978	35,000	15,000	20,000	25,138		10,140
HEALTH & BUILDING									
Coordinator Environmental Health	LV194	2337	1DRD286	35,000	15,000	20,000	27,250		12,250
FINANCIAL SERVICES									
Asset Officer	LV200	2354	1DSG157	35,000	15,000	20,000	23,985		8,990
WASTE SERVICES									
Manager Waste & Fleet Services	LV199	2350	1DRV172	35,000	15,000	20,000	30,384		15,380
PARKS SERVICES									
Coordinator Parks Operations	LV193	2341	1DRV172	35,000	15,000	20,000	25,032		10,030
Precinct 1	LV195	2339	1DRI375	38,000	17,000	21,000	23,207		6,210
Precinct 2	LV196	2338	1DRI378	34,000	17,000	17,000	23,207		6,210
Precinct 3	LV197	2352	1DRI820	34,000	17,000	17,000	23,628		6,630
INFRASTRUCTURE SERVICES									
Coordinator Infrastructure Projects	LV192	2342	1DRD287	35,000	15,000	20,000	23,439		8,440
Cordinator Building Maintenance	LV201	2353	1DSS999	35,000	15,000	20,000	24,038		9,040
Inspection Repair Ute	LV187	2314	1DPI101	34,000	15,000	19,000	20,689		5,690
TECHNICAL SERVICES									
Pool Vehicle - NEW	NEW	NEW	NEW	35,000		35,000	0		
COMMUNITY DEVELOPMENT									
Manager Community Developement	LV203	2358	1DSK809	35,000	15,000	20,000	27,813		12,810

PLANT AND EQUIPMENT SUMMARY 2013/2014

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
COMMUNITY SERVICES									
HACC Pool Vehicle	LV210	2429	1DWG222	35,000	15,000	0	21,202		6,200
COMMUNITY ENGAGEMENT									
Manager Community Engagement	LV204	2356	1DSB695	35,000	15,000	20,000	24,799		9,800
EXECUTIVE MANAGEMENT									
Director Financial Services	LV209	2449	1DWK068	44,000	24,000	20,000	31,211		7,210
Director Community Development	LV202	2355	1DSO967	35,000	15,000	20,000	28,070		13,070
TOTAL				744,000	313,000	411,000	505,030	0	192,040
HEAVY VEHICLES									
WASTE SERVICES									
Recycling Truck	HV44	2062	1CYY 060	260,000	38,000	222,000	68,306		30,310
TOTAL				260,000	38,000	222,000	68,306	0	30,310
MAJOR PLANT									
PARKS SERVICES									
3 Ton Duel Cab P2	HV45	2096	1DCC739	103,000	35,000	68,000	23,250	(11,750)	
TOTAL				103,000	35,000	68,000	23,250	-11,750	0
MINOR PLANT									
FIELD SERVICES									
Ticket Machines	Various	Various		290,000	0	290,000	0		
INFRASTRUCTURE SERVICES									
Wacker Vibrating Tamper Rammer	M3200	1598		2,000	0	2,000	0		
TS 700 Cutquick with Trolley	M3203	1807		2,000	0	2,000	0		
Demolition Hammer	M3231	1876		1,000	0	1,000	47		50

PLANT AND EQUIPMENT SUMMARY 2013/2014

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
LORDS									
Plant & Equipment	Various	Various		30,000	0				
WASTE & FLEET SERVICES									
Workshop									
Wet/Dry Vacuum Cleaner	M3175			1,500	0	1,500	0		
Air Compressor	M3228			1,500	0	1,500	0		
Battery Charger	M3229			1,500	0	1,500	0		
Blower	M3322			500	0	500	0		
PARKS SERVICES									
Portable Water Unit	M3146	1567		1,900	0	1,900	0		
Tiler Rotary Hoe	M3170	1691		3,000	0	3,000	0		
Mower	M3225	1868		4,900	0	4,900	70		70
Spray Unit	M3227	1877		4,800	0	4,800	224		220
Pressure Washer	M3261	1996		1,100	0	1,100	0		
Deutcher Mower	M3277	2079		4,400	0	4,400	1,374		1,370
Broom Mower	M3283	2084		4,400	0	4,400	1,443		1,440
Vertimower	M3284	2085		5,600	0	5,600	1,629		1,630
Cylinder Mower	M3286	2076		5,600	0	5,600	1,859		1,860
250L Spray Unit	M3340	2257		1,900	0	1,900	1,038		1,040
250L Spray Unit	M3341	2259		1,900	0	1,900	1,038		1,040
250L Spray Unit	M3342	2258		1,900	0	1,900	1,038		1,040
Chainsaw	M3353	2380		1,000	0	1,000	675		680
Brushcutter	M3355	2381		1,200	0	1,200	870		870
Chainsaw	M3360	2447		1,200	0	1,200	753		750
Chainsaw	M3361	2426		1,200	0	1,200	753		750
TOTAL				376,000	0	346,000	12,811	0	12,810
TOTAL PLANT REPLACEMENT BUDGET				1,483,000	386,000	1,047,000	609,397	-11,750	235,160

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2013/14

Activity	Description	Amount
CITY BUSINESS		
PROPERTY & ASSET SERVICES		
Non-recurrent Projects		
Feasibility Studies	Future property redevelopments	60,000
COMMUNITY SERVICES		
COMMUNITY DEVELOPMENT SERVICES		
Operational Expenses		
Sundays at Subi	Event management expenses	50,000
Youth Strategy Expenditure	Various programs/initiatives/partnerships costs to deliver strategies for youth	12,000
Volunteers Programme	Volunteer management program costs	3,000
Community Events	Photographic awards and other initiatives supporting community development	3,000
Recurrent Projects		
Social Development Projects	Social Development Projects	3,000
Disability Services Initiatives	Projects, partnerships, events & community development initiatives to support people with disabilities and carers	3,000
Community Safety Initiatives	Programs and activities relating to community safety	20,000
LORDS		
Operational Expenses		
Specialist Advice	Review of operations	50,000
LIBRARY SERVICES		
Non-recurrent Projects		
Community Education	Bookclub, philosophy club, writing classes, art history etc	2,000
Regional Joint initiatives	Western suburbs libraries	800
SUBIACO MUSEUM		
Non-recurrent Projects		
Non-recurrent Projects	Aboriginal walking guide	16,000
SOCIAL HOUSING		
Non-recurrent Projects		
Non-recurrent Projects	Social housing inc of any feasibility studies	10,000

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2013/14

Activity	Description	Amount
CORPORATE SERVICES		
ADMINISTRATIVE SERVICES		
Non-Recurrent Projects		
Non-Recurrent Projects	Agenda Management Software	30,000
Non-Recurrent Projects	Green Operations	7,000
INFORMATION SERVICES		
Operational Expenses		
Operational Expenses	Hardware Maintenance	10,000
Operational Expenses	Software Maintenance	80,000
Recurrent Projects		
Recurrent Projects	Recurrent Projects	10,000
EXECUTIVE MANAGEMENT		
Employee Costs		
Employee Costs	Placement Fees	10,000
FINANCIAL SERVICES		
Recurrent Projects		
Reviews	Reviews	18,000
Process improvements	Authority User Group Modifications	3,350
MEMBERS OF COUNCIL		
Other Expenses		
Other Expenses	Elected Members Payments	50,000
Other Expenses	Election Expenses	30,000
OTHER GOVERNANCE		
Recurrent Projects		
Organisational Projects	Organisational Projects	46,500
DEVELOPMENT SERVICES		
FIELD SERVICES		
Recurrent Projects		
Recurrent Projects	Operation of Secure Taxi Rank	45,000
HEALTH SERVICES		
Operational Expenses		
Operational Expenses	Asbestos Removal	4,000
Recurrent Projects		
Recurrent projects	General health promotion	6,000
Non-recurrent Projects		
Non-recurrent Projects	Contaminated Site Investigations	40,000

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2013/14

Activity	Description	Amount
PLANNING		
Recurrent Projects		
Recurrent Projects	Review of procedures for compliance	6,000
Policy Development	Review and development of planning and heritage policies	6,700
Urban Design Studies	Hampden Road review	5,000
Heritage Incentives	Incentives for properties listed on Scheme Register	30,000
Heritage Surveys	Heritage surveys by independent consultant	38,000
Non-recurrent Projects		
Non-recurrent Projects	Scheme Reviews and associated projects	175,000
Structure Plans	Activity Centres Policy	13,300
Master Plans	Town Centre Streetscape	10,000
OFFICE OF THE CEO		
COMMUNICATIONS		
Operational Expenses		
Street Banners	Street Banner Replacement	15,000
TECHNICAL SERVICES		
PARKS SERVICES		
Operational Expenses		
Major Open Parkland - Grounds	China Green Maintenance	34,100
Recurrent Projects		
Management Plans	Management Plans	89,000
Data Acquisition	iTree data collection	2,000
INFRASTRUCTURE SERVICES		
Recurrent Projects		
Traffic Investigations & Surveys	Surveys for future project submissions	10,000
UNDERGROUNDING POWERLINES		
Other Expenditure		
Underground Power	Underground Power Round 6	1,200,000
Total		2,256,750

PROGRAM STATEMENTS

City of Subiaco
Program Statement Report 2013/14

	2012/2013 Adopted Budget \$	2012/2013 Revised Budget \$	2012/2013 Estimated Actual \$	2013/2014 Adopted Budget \$
OPERATING REVENUE				
Executive Management	70,390	70,390	46,600	70,000
Members of Council	2,000	2,000	1,900	2,000
Other Governance	0	0	0	0
Communication & Events	0	0	0	0
Human Resources	0	0	7,100	0
Financial Services	28,000	28,000	29,600	28,000
Rates	18,231,490	18,250,190	18,291,100	19,525,150
Other General Purpose Income	2,183,740	2,078,740	2,421,900	2,050,530
Insurance & Recoups	40,000	40,000	151,400	40,000
Information Services	0	0	0	0
Administrative Services	0	0	3,400	11,750
Property & Assets/Investment Properties	5,906,730	5,906,730	6,160,020	4,167,376
Health Services	163,460	178,060	169,945	157,278
Building Services	109,570	158,270	230,800	166,500
Field Services	5,006,700	4,986,950	5,022,400	5,064,400
Town Planning & Regional Development	314,300	314,300	243,000	294,300
Community Care Services/Day Centre/Food Services/Other Care Services	1,070,500	1,231,724	1,275,000	1,250,327
Community Development	49,350	11,350	11,000	11,000
Social Housing	0	0	0	0
Business Development	604,910	604,910	605,600	610,680
Library/Museum	40,200	40,200	51,100	40,200
Lords	4,162,297	4,188,697	4,035,780	4,465,870
Operations Centre	0	0	0	0
Waste Services/Waste Operations	4,415,130	4,415,129	4,400,700	4,633,072
Plant Operations	0	0	300	0
Parks Services/Parks Operations/Parks Road Reserve Operations	358,379	347,019	192,814	116,500
Infrastructure Services/Infrastructure Operations	959,364	927,264	822,471	650,017
Undergrounding Powerlines	0	0	0	0
Facilities Management	184,597	124,597	120,012	263,760
Total Operating Revenue	43,901,107	43,904,520	44,293,942	43,618,710
OPERATING EXPENDITURE				
Executive Management	(70,390)	(70,390)	(46,600)	(70,000)
Members of Council	(714,360)	(714,360)	(570,230)	(1,082,799)
Other Governance	(820,890)	(826,390)	(690,050)	(898,250)
Communication & Events	0	(11,000)	0	0
Human Resources	0	28,600	(7,100)	0
Financial Services	(28,000)	(28,000)	(29,600)	(28,000)
Rates				
Other General Purpose Income	(928,560)	(928,560)	(861,140)	(1,034,965)
Insurance & Recoups	(40,000)	(86,381)	(151,400)	(40,000)
Information Services	0	0	0	0
Administrative Services	0	(10,000)	(3,400)	(11,750)
Community Engagement	(404,113)	(404,113)	(413,910)	0
Property & Assets/Investment Properties	(1,791,929)	(1,791,929)	(1,820,531)	(2,021,286)
Health Services	(698,272)	(698,272)	(541,590)	(738,315)
Building Services	(686,759)	(686,759)	(653,540)	(787,749)
Field Services	(4,053,629)	(4,053,629)	(4,010,921)	(4,482,593)
Town Planning & Regional Development	(2,132,831)	(2,238,731)	(2,129,760)	(2,257,299)
Community Care Services/Day Centre/Food Services/Other Care Services	(2,201,579)	(2,310,107)	(2,182,990)	(2,507,501)
Community Development	(2,072,659)	(2,033,259)	(1,899,390)	(2,287,322)
Social Housing	(88,113)	(88,113)	(74,350)	(97,498)
Business Development	(1,068,430)	(1,104,090)	(1,041,400)	(1,070,903)
Library/Museum	(2,384,491)	(2,327,191)	(2,213,069)	(2,446,933)
Lord's	(4,395,849)	(4,433,349)	(4,425,411)	(4,629,190)
Waste Services/Waste Operations	(4,849,541)	(4,849,541)	(5,261,489)	(5,016,434)
Plant Operations	0	0	(300)	0
Parks Services/Parks Operations/Parks Road Reserve Operations	(5,150,241)	(5,306,398)	(5,240,879)	(5,237,306)
Infrastructure Services/Infrastructure Operations	(3,949,510)	(3,957,410)	(3,868,971)	(4,487,135)
Undergrounding Powerlines	(1,360,700)	(1,360,700)	(147,956)	(4,808,000)
Facilities Management	(827,845)	(827,845)	(885,189)	(946,149)
Total Operating Expenditure	(40,755,961)	(41,155,187)	(39,171,166)	(46,987,377)
NET RESULT	3,145,146	2,749,333	5,122,776	(3,368,667)

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
EXECUTIVE MANAGEMENT				
REVENUE				
Other Revenue	(70,390)	(70,390)	(46,600)	(70,000)
TOTAL REVENUE	(70,390)	(70,390)	(46,600)	(70,000)
EXPENDITURE				
Employee Costs	1,138,279	1,138,279	1,194,600	1,556,268
Administration Expenses	33,000	33,000	41,000	33,000
Operational Expenses	30,500	30,500	13,500	30,500
Non-recurrent Projects	91,049	91,049	91,100	37,800
Depreciation	41,600	41,600	47,700	47,700
Loss on Disposal of Non-current Assets	24,500	24,500	12,300	17,010
Corporate Overhead Allocated	(1,288,538)	(1,288,538)	(1,353,600)	(1,652,278)
TOTAL EXPENDITURE	70,390	70,390	46,600	70,000
TOTAL EXECUTIVE MANAGEMENT	0	0	0	0
MEMBERS OF COUNCIL				
REVENUE				
Other Revenue	(2,000)	(2,000)	(1,900)	(2,000)
TOTAL REVENUE	(2,000)	(2,000)	(1,900)	(2,000)
EXPENDITURE				
Administration Expenses	14,500	14,500	6,000	34,500
Operational Expenses	9,000	9,000	5,000	9,000
Other Expenses	268,270	268,270	168,550	573,229
Depreciation	20,300	20,300	17,600	17,600
Corporate Overhead Allocated	402,290	402,290	373,080	448,470
TOTAL EXPENDITURE	714,360	714,360	570,230	1,082,799
TOTAL MEMBERS OF COUNCIL	712,360	712,360	568,330	1,080,799
OTHER GOVERNANCE				
EXPENDITURE				
Administration Expenses	3,500	3,500	2,000	3,500
Operational Expenses	97,000	102,500	59,500	99,000
Other Expenses	10,000	10,000	3,000	10,000
Recurrent Projects	61,000	61,000	22,700	61,500
Depreciation	1,500	1,500	2,000	2,000
Corporate Overhead Allocated	647,890	647,890	600,850	722,250
TOTAL EXPENDITURE	820,890	826,390	690,050	898,250
TOTAL OTHER GOVERNANCE	820,890	826,390	690,050	898,250

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
COMMUNICATIONS				
EXPENDITURE				
Employee Costs	368,002	368,002	364,600	354,669
Administration Expenses	8,000	8,000	1,210	8,000
Operational Expenses	338,500	338,500	261,500	333,500
Recurrent Projects	4,000	15,000	5,800	4,000
Non-recurrent Projects	44,087	44,087	6,120	20,500
Corporate Overhead Allocated	(762,589)	(762,589)	(639,230)	(720,669)
TOTAL EXPENDITURE	0	11,000	0	0
TOTAL COMMUNICATIONS	0	11,000	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	0	0	(7,100)	0
TOTAL REVENUE	0	0	(7,100)	0
EXPENDITURE				
Employee Costs	439,229	439,229	474,800	491,136
Administration Expenses	6,050	6,050	9,250	6,050
Operational Expenses	442,000	418,400	380,126	402,000
Recurrent Projects	110,000	105,000	123,000	67,500
Depreciation	3,800	3,800	5,800	5,800
Loss on Disposal of Non-current Assets	0	0	0	13,070
Corporate Overhead Allocated	(1,001,079)	(1,001,079)	(985,876)	(985,556)
TOTAL EXPENDITURE	0	(28,600)	7,100	0
TOTAL HUMAN RESOURCES	0	(28,600)	0	0
INSURANCE AND RECOUPS				
REVENUE				
Other Revenue	(40,000)	(40,000)	(151,400)	(40,000)
TOTAL REVENUE	(40,000)	(40,000)	(151,400)	(40,000)
EXPENDITURE				
Other Expenses	563,200	609,581	596,800	620,000
Corporate Overhead Allocated	(523,200)	(523,200)	(445,400)	(580,000)
TOTAL EXPENDITURE	40,000	86,381	151,400	40,000
TOTAL INSURANCE AND RECOUPS	0	46,381	0	0

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(28,000)	(28,000)	(29,600)	(28,000)
TOTAL REVENUE	(28,000)	(28,000)	(29,600)	(28,000)
EXPENDITURE				
Employee Costs	834,442	957,442	865,900	1,000,960
Administration Expenses	101,000	101,000	128,600	131,000
Operational Expenses	415,200	415,200	287,700	407,900
Recurrent Projects	146,000	23,000	1,650	44,350
Depreciation	4,900	4,900	9,800	9,800
Loss on Disposal of Plant & Equipment	10,120	10,120	4,400	8,990
Corporate Overhead Allocated	(1,483,662)	(1,483,662)	(1,268,450)	(1,575,000)
TOTAL EXPENDITURE	28,000	28,000	29,600	28,000
TOTAL FINANCIAL SERVICES	0	0	0	0

RATES

REVENUE				
General Rates	(17,334,660)	(17,334,660)	(17,337,900)	(18,447,720)
Minimum Rates	(769,830)	(769,830)	(769,800)	(809,510)
Interim Rates	(100,000)	(100,000)	(101,500)	(100,000)
Back Rates	(5,000)	(5,000)	(4,000)	(5,000)
Less Rates Write Offs	0	0	200	0
Statutory Fees & Charges	(120,000)	(138,700)	(138,700)	(120,000)
Other Revenue	(92,000)	(92,000)	(107,400)	(92,000)
TOTAL REVENUE	(18,421,490)	(18,440,190)	(18,459,100)	(19,574,230)
EXPENDITURE				
Other Expenses	190,000	190,000	168,000	190,000
TOTAL EXPENDITURE	190,000	190,000	168,000	190,000
TOTAL RATES	(18,231,490)	(18,250,190)	(18,291,100)	(19,384,230)

OTHER GENERAL PURPOSE INCOME

REVENUE				
Operating Grants & Subsidies	(380,000)	(275,000)	(275,400)	(380,000)
Other Revenue	(1,803,740)	(1,803,740)	(2,146,500)	(1,670,530)
TOTAL REVENUE	(2,183,740)	(2,078,740)	(2,421,900)	(2,050,530)
EXPENDITURE				
Corporate Overhead Allocated	928,560	928,560	861,140	1,034,965
TOTAL EXPENDITURE	928,560	928,560	861,140	1,034,965
TOTAL OTHER GENERAL PURPOSE INCOME	(1,255,180)	(1,150,180)	(1,560,760)	(1,015,565)

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
INFORMATION SERVICES				
EXPENDITURE				
Employee Costs	1,046,675	1,046,675	953,200	1,036,851
Administration Expenses	8,700	8,700	4,400	8,700
Operational Expenses	697,900	697,900	570,200	828,916
Recurrent Projects	43,000	43,000	33,000	46,500
Depreciation	201,800	201,800	245,400	245,400
Loss on Disposal of Non-current Assets	12,190	12,190	1,500	0
Corporate Overhead Allocated	(2,010,265)	(2,010,265)	(1,807,700)	(2,166,367)
TOTAL EXPENDITURE	0	0	0	0
TOTAL INFORMATION SERVICES	0	0	0	0

ADMINISTRATIVE SERVICES

REVENUE				
Statutory Fees & Charges	0	0	(200)	0
Other Revenue	0	0	(3,200)	0
Gain on Disposal of Non-current Assets	0	0	0	(11,750)
TOTAL REVENUE	0	0	(3,400)	(11,750)
EXPENDITURE				
Employee Costs	761,982	771,982	804,300	624,179
Administration Expenses	171,500	171,500	131,500	168,500
Operational Expenses	136,600	136,600	113,800	158,410
Other Expenses	0	0	100	0
Non-recurrent Projects	37,000	37,000	0	57,700
Depreciation	9,000	9,000	20,500	20,500
Loss on Disposal of Non-current Assets	0	0	0	11,740
Corporate Overhead Allocated	(1,116,082)	(1,116,082)	(1,066,800)	(1,029,279)
TOTAL EXPENDITURE	0	10,000	3,400	11,750
TOTAL ADMINISTRATIVE SERVICES	0	10,000	0	0

COMMUNITY ENGAGEMENT

EXPENDITURE				
Employee Costs	266,233	266,233	286,400	322,416
Administration Expenses	13,700	11,700	8,700	11,700
Operational Expenses	56,000	58,000	58,000	58,000
Recurrent Projects	0	5,000	5,000	50,000
Non-recurrent Projects	5,000	0	0	0
Depreciation	0	3,000	0	
Corporate Overhead Allocated	60,180	60,180	55,810	0
Total Corporate Overhead Recovered	0	0	0	(442,116)
TOTAL EXPENDITURE	401,113	404,113	413,910	0
TOTAL COMMUNITY ENGAGEMENT	401,113	404,113	413,910	0

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
PROPERTY & ASSET SERVICES				
EXPENDITURE				
Employee Costs	292,204	292,204	311,300	315,426
Administration Expenses	11,000	11,000	10,500	12,500
Operational Expenses	81,000	81,000	74,400	90,200
Recurrent Projects	50,000	50,000	36,000	45,000
Non-recurrent Projects	100,000	100,000	41,500	90,000
Depreciation	7,500	7,500	7,400	7,400
Loss on Disposal of Non-current Assets	12,970	12,970	5,000	0
Corporate Overhead Allocated	745,005	745,005	690,938	830,520
TOTAL EXPENDITURE	1,299,679	1,299,679	1,177,038	1,391,046
TOTAL PROPERTY & ASSET SERVICES	1,299,679	1,299,679	1,177,038	1,391,046
INVESTMENT PROPERTIES				
REVENUE				
Hire Fees/Lease Income	(5,884,730)	(5,884,730)	(6,136,200)	(4,145,376)
Other Revenue	(22,000)	(22,000)	(23,820)	(22,000)
TOTAL REVENUE	(5,906,730)	(5,906,730)	(6,160,020)	(4,167,376)
EXPENDITURE				
Operational Expenses	427,250	427,250	578,693	565,440
Depreciation	65,000	65,000	64,800	64,800
TOTAL EXPENDITURE	492,250	492,250	643,493	630,240
TOTAL INVESTMENT PROPERTIES	(5,414,480)	(5,414,480)	(5,516,527)	(3,537,136)
BUSINESS DEVELOPMENT				
REVENUE				
Total Specified Area Rates	(604,910)	(604,910)	(605,600)	(610,680)
TOTAL REVENUE	(604,910)	(604,910)	(605,600)	(610,680)
EXPENDITURE				
Employee Costs	109,590	109,590	90,500	90,563
Other Expenses	726,500	732,160	732,160	726,500
Recurrent Projects	45,000	75,000	45,000	45,000
Corporate Overhead Allocated	187,340	187,340	173,740	208,840
TOTAL EXPENDITURE	1,068,430	1,104,090	1,041,400	1,070,903
TOTAL BUSINESS DEVELOPMENT	463,520	499,180	435,800	460,223

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
HEALTH SERVICES				
REVENUE				
Operating Grants & Subsidies	(15,000)	(5,000)	(845)	(7,500)
Statutory Fees & Charges	(144,460)	(144,460)	(137,800)	(144,778)
Fines & Penalties	(4,000)	(28,600)	(31,300)	(5,000)
TOTAL REVENUE	(163,460)	(178,060)	(169,945)	(157,278)
EXPENDITURE				
Employee Costs	390,492	372,492	318,250	384,475
Administration Expenses	13,500	13,500	12,100	16,300
Operational Expenses	52,500	70,500	66,250	106,600
Other Expenses	500	500	400	500
Recurrent Projects	12,000	12,000	0	6,000
Non-recurrent Projects	80,000	80,000	0	40,000
Depreciation	2,000	2,000	8,000	8,000
Loss on Disposal of Non-current Assets	0	0	0	12,250
Corporate Overhead Allocated	147,280	147,280	136,590	164,190
TOTAL EXPENDITURE	698,272	698,272	541,590	738,315
TOTAL HEALTH SERVICES	534,812	520,212	371,645	581,037
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(104,070)	(152,770)	(224,700)	(160,500)
Fines & Penalties	0	0	(100)	0
Other Revenue	(5,500)	(5,500)	(6,000)	(6,000)
TOTAL REVENUE	(109,570)	(158,270)	(230,800)	(166,500)
EXPENDITURE				
Employee Costs	379,349	379,349	402,710	437,959
Administration Expenses	12,050	12,050	7,650	14,750
Operational Expenses	62,500	62,500	42,000	93,000
Other Expenses	500	500	500	500
Recurrent Projects	2,000	2,000	500	2,000
Depreciation	4,500	4,500	5,400	5,400
Loss on Disposal of Non-current Assets	15,830	15,830	0	0
Corporate Overhead Allocated	210,030	210,030	194,780	234,140
TOTAL EXPENDITURE	686,759	686,759	653,540	787,749
TOTAL BUILDING SERVICES	577,189	528,489	422,740	621,249

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
FIELD SERVICES				
REVENUE				
Operating Grants & Subsidies	(100,000)	(79,250)	(79,200)	(103,500)
Statutory Fees & Charges	(9,000)	(9,000)	(10,200)	(11,000)
Parking Fees & Permits	(3,180,000)	(3,180,000)	(2,917,100)	(2,985,000)
Fines & Penalties	(1,700,700)	(1,700,700)	(2,002,600)	(1,951,400)
Other Revenue	(18,000)	(18,000)	(13,300)	(13,500)
TOTAL REVENUE	(5,007,700)	(4,986,950)	(5,022,400)	(5,064,400)
EXPENDITURE				
Employee Costs	1,218,189	1,218,189	1,224,100	1,422,403
Administration Expenses	170,500	170,500	138,400	175,500
Operational Expenses	915,900	955,900	971,461	1,043,250
Other Expenses	236,000	236,000	364,000	233,000
Recurrent Projects	215,000	175,000	91,000	141,500
Non-recurrent Projects	85,000	85,000	30,000	45,000
Depreciation	134,000	134,000	188,800	188,800
Loss on Disposal of Non-current Assets	1,770	1,770	4,100	32,200
Corporate Overhead Allocated	1,077,270	1,077,270	999,060	1,200,940
TOTAL EXPENDITURE	4,053,629	4,053,629	4,010,921	4,482,593
TOTAL FIELD SERVICES	(953,071)	(933,321)	(1,011,479)	(581,807)
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Statutory Fees & Charges	(311,200)	(311,200)	(241,100)	(291,200)
Other Revenue	(3,100)	(3,100)	(1,900)	(3,100)
TOTAL REVENUE	(314,300)	(314,300)	(243,000)	(294,300)
EXPENDITURE				
Employee Costs	756,801	756,801	832,200	877,739
Administration Expenses	8,200	8,200	12,500	8,300
Operational Expenses	155,800	354,700	506,200	259,000
Other Expenses	0	0	1,000	0
Recurrent Projects	148,700	115,700	57,000	247,700
Non-recurrent Projects	596,700	536,700	298,200	348,300
Depreciation	5,900	5,900	9,600	9,600
Loss on Disposal of Non-current Assets	15,330	15,330	0	10,140
Corporate Overhead Allocated	445,400	445,400	413,060	496,520
TOTAL EXPENDITURE	2,132,831	2,238,731	2,129,760	2,257,299
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	1,818,531	1,924,431	1,886,760	1,962,999

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
COMMUNITY CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	(491,000)	(589,528)	(642,800)	(626,000)
Capital Grants & Subsidies	(5,000)	(57,696)	(57,000)	(35,000)
Other Revenue	(70,000)	(70,000)	(66,000)	(78,600)
TOTAL REVENUE	(566,000)	(717,224)	(765,800)	(739,600)
EXPENDITURE				
Employee Costs	683,661	722,904	681,500	812,959
Administration Expenses	13,900	13,900	11,800	14,800
Operational Expenses	30,200	40,700	32,800	32,000
Other Expenses	0	0	2,000	0
Depreciation	22,800	22,800	28,700	28,700
Loss on Disposal of Non-current Assets	0	0	0	6,200
Corporate Overhead Allocated	278,720	278,720	258,480	310,710
TOTAL EXPENDITURE	1,029,281	1,079,024	1,015,280	1,205,369
TOTAL COMMUNITY CARE SERVICES	463,281	361,800	249,480	465,769
DAY CENTRE				
REVENUE				
Operating Grants & Subsidies	(270,000)	(280,000)	(281,000)	(283,627)
Other Revenue	(11,500)	(11,500)	(16,500)	(17,000)
TOTAL REVENUE	(281,500)	(291,500)	(297,500)	(300,627)
EXPENDITURE				
Employee Costs	198,392	209,142	196,100	232,708
Administration Expenses	13,500	14,250	14,600	14,700
Operational Expenses	26,500	26,500	26,200	33,500
Other Expenses	0	0	500	0
Depreciation	4,900	4,900	3,500	3,500
Loss on Disposal of Non-current Assets	8,250	8,250	700	0
Corporate Overhead Allocated	134,860	134,860	125,070	150,340
TOTAL EXPENDITURE	386,402	397,902	366,670	434,748
TOTAL DAY CENTRE	104,902	106,402	69,170	134,121
FOOD SERVICES				
REVENUE				
Operating Grants & Subsidies	(31,000)	(31,000)	(32,300)	(31,000)
Other Revenue	(176,000)	(176,000)	(169,600)	(167,000)
TOTAL REVENUE	(207,000)	(207,000)	(201,900)	(198,000)
EXPENDITURE				
Employee Costs	325,668	346,923	336,500	354,015
Administration Expenses	9,200	9,575	9,900	9,700
Operational Expenses	126,000	129,000	121,900	132,500
Other Expenses	0	0	2,000	1,500
Corporate Overhead Allocated	134,000	134,000	124,270	149,380
TOTAL EXPENDITURE	594,868	619,498	594,570	647,095
TOTAL FOOD SERVICES	387,868	412,498	392,670	449,095

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
OTHER CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	(5,000)	(5,000)	(1,300)	(1,000)
Other Revenue	(11,000)	(11,000)	(8,500)	(11,100)
TOTAL REVENUE	(16,000)	(16,000)	(9,800)	(12,100)
EXPENDITURE				
Employee Costs	116,208	131,738	124,300	134,759
Operational Expenses	59,000	66,125	67,500	67,900
Corporate Overhead Allocated	15,820	15,820	14,670	17,630
TOTAL EXPENDITURE	191,028	213,683	206,470	220,289
TOTAL OTHER CARE SERVICES	175,028	197,683	196,670	208,189
COMMUNITY DEVELOPMENT				
REVENUE				
Operating Grants & Subsidies	(49,000)	(1,000)	(2,500)	(1,000)
Other Revenue	0	(10,000)	(8,500)	(10,000)
Gain on Disposal of Non-current Assets	(350)	(350)	0	0
TOTAL REVENUE	(49,350)	(11,350)	(11,000)	(11,000)
EXPENDITURE				
Employee Costs	750,739	747,139	811,100	905,012
Administration Expenses	15,500	15,500	17,000	15,500
Operational Expenses	660,900	616,500	486,800	659,900
Other Expenses	40,000	50,000	40,000	50,000
Recurrent Projects	171,900	170,500	138,000	161,900
Non-recurrent Projects	7,000	7,000	7,000	5,000
Depreciation	10,300	10,300	13,100	13,100
Loss on Disposal of Non-current Assets	0	0	300	12,810
Corporate Overhead Allocated	416,320	416,320	386,090	464,100
TOTAL EXPENDITURE	2,072,659	2,033,259	1,899,390	2,287,322
TOTAL COMMUNITY DEVELOPMENT	2,023,309	2,021,909	1,888,390	2,276,322
SOCIAL HOUSING				
EXPENDITURE				
Employee Costs	10,063	10,063	10,300	13,128
Recurrent Projects	3,000	3,000	3,000	3,000
Non-recurrent Projects	20,000	20,000	10,000	20,000
Corporate Overhead Allocated	55,050	55,050	51,050	61,370
TOTAL EXPENDITURE	88,113	88,113	74,350	97,498
TOTAL SOCIAL HOUSING	88,113	88,113	74,350	97,498

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
LIBRARY				
REVENUE				
Other Grants	(900)	(900)	(900)	(900)
Fines & Penalties	(3,500)	(3,500)	(2,500)	(3,500)
Other Revenue	(18,500)	(18,500)	(16,100)	(18,500)
TOTAL REVENUE	(22,900)	(22,900)	(19,500)	(22,900)
EXPENDITURE				
Employee Costs	878,664	878,664	825,000	859,184
Administration Expenses	32,000	31,500	26,000	32,000
Operational Expenses	158,900	161,400	144,800	155,100
Other Expenses	400	400	300	400
Recurrent Projects	13,000	11,000	11,000	15,000
Non-recurrent Projects	7,000	6,000	1,000	7,800
Depreciation	10,800	10,800	9,300	9,300
Loss on Disposal of Non-current Assets	14,150	14,150	2,000	0
Corporate Overhead Allocated	767,770	767,770	712,030	855,890
Centre Maintenance Allocated	152,850	152,850	152,732	145,350
TOTAL EXPENDITURE	2,035,534	2,034,534	1,884,162	2,080,024
TOTAL LIBRARY	2,012,634	2,011,634	1,864,662	2,057,124
MUSEUM				
REVENUE				
Operating Grants & Subsidies	(16,000)	(16,000)	(15,300)	(16,000)
Capital Grants & Subsidies	0	0	(15,000)	0
Other Revenue	(1,300)	(1,300)	(1,300)	(1,300)
TOTAL REVENUE	(17,300)	(17,300)	(31,600)	(17,300)
EXPENDITURE				
Employee Costs	117,557	117,557	171,500	137,019
Administration Expenses	1,900	1,900	1,500	1,900
Operational Expenses	30,500	30,500	31,120	35,580
Other Expenses	12,000	12,000	15,000	15,000
Recurrent Projects	42,000	8,200	8,000	25,400
Non-recurrent Projects	53,500	31,000	15,000	46,000
Corporate Overhead Allocated	84,100	84,100	77,990	93,750
Centre Maintenance Allocated	7,400	7,400	8,797	12,260
TOTAL EXPENDITURE	348,957	292,657	328,907	366,909
TOTAL MUSEUM	331,657	275,357	297,307	349,609

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
LORDS SPORTS				
REVENUE				
Hire Fees/Lease Income	(1,475,877)	(1,475,877)	(1,438,400)	(1,473,275)
Other Revenue	(6,000)	(6,000)	(1,500)	0
TOTAL REVENUE	(1,481,877)	(1,481,877)	(1,439,900)	(1,473,275)
EXPENDITURE				
Employee Costs	458,184	458,184	495,600	564,837
Administration Expenses	32,700	32,700	31,700	34,700
Operational Expenses	24,600	16,600	19,600	24,960
Other Expenses	3,500	3,500	1,000	1,000
TOTAL EXPENDITURE	518,984	510,984	547,900	625,497
TOTAL LORDS SPORTS	(962,893)	(970,893)	(892,000)	(847,778)
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(12,000)	(12,000)	(9,000)	(1,000)
Other Revenue	(926,570)	(926,570)	(938,600)	(1,096,545)
TOTAL REVENUE	(938,570)	(938,570)	(947,600)	(1,097,545)
EXPENDITURE				
Employee Costs	370,552	370,552	372,300	391,824
Administration Expenses	15,000	15,000	13,000	21,100
Operational Expenses	94,500	94,500	98,400	121,700
Other Expenses	0	0	0	1,000
TOTAL EXPENDITURE	480,052	480,052	483,700	535,624
TOTAL LORDS GROUP FITNESS	(458,518)	(458,518)	(463,900)	(561,921)
LORDS GYM				
REVENUE				
Operating Grants & Subsidies	(3,000)	(3,000)	0	0
Hire Fees/Lease Income	0	0	(2,600)	0
Other Revenue	(1,097,210)	(1,097,210)	(1,008,800)	(1,146,270)
TOTAL REVENUE	(1,100,210)	(1,100,210)	(1,011,400)	(1,146,270)
EXPENDITURE				
Employee Costs	410,786	410,786	386,100	334,719
Administration Expenses	12,220	12,220	9,320	8,640
Operational Expenses	103,550	103,550	111,500	118,640
Other Expenses	1,000	1,000	1,500	1,000
TOTAL EXPENDITURE	527,556	527,556	508,420	462,999
TOTAL LORDS GYM	(572,654)	(572,654)	(502,980)	(683,271)

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
LORDS CAFE				
REVENUE				
Hire Fees/Lease Income	0	0	(100)	0
Other Revenue	(465,000)	(465,000)	(495,000)	(530,000)
TOTAL REVENUE	(465,000)	(465,000)	(495,100)	(530,000)
EXPENDITURE				
Employee Costs	214,986	214,986	241,000	256,133
Administration Expenses	14,500	10,000	7,000	9,100
Operational Expenses	248,800	248,800	258,600	263,700
TOTAL EXPENDITURE	478,286	473,786	506,600	528,933
TOTAL LORDS CAFE	13,286	8,786	11,500	(1,067)
LORDS CRECHE				
REVENUE				
Other Revenue	(80,840)	(80,840)	(77,680)	(88,480)
TOTAL REVENUE	(80,840)	(80,840)	(77,680)	(88,480)
EXPENDITURE				
Employee Costs	179,713	179,713	185,200	185,165
Administration Expenses	1,500	1,500	600	1,500
Operational Expenses	19,600	14,600	12,400	18,600
TOTAL EXPENDITURE	200,813	195,813	198,200	205,265
TOTAL LORDS CRECHE	119,973	114,973	120,520	116,785
LORDS ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	(18,000)	(18,000)	0	0
Hire Fees/Lease Income	(11,800)	(11,800)	(12,100)	(56,800)
Other Revenue	(66,000)	(92,400)	(50,800)	(73,500)
TOTAL REVENUE	(95,800)	(122,200)	(62,900)	(130,300)
EXPENDITURE				
Employee Costs	1,042,035	1,042,035	919,300	961,452
Administration Expenses	45,320	40,320	35,100	38,620
Operational Expenses	696,773	756,773	817,231	820,450
Corporate Overhead Allocated	292,930	292,930	271,660	326,550
Depreciation	113,100	113,100	123,800	123,800
TOTAL EXPENDITURE	2,190,158	2,245,158	2,167,091	2,270,872
TOTAL LORDS ADMINISTRATION	2,094,358	2,122,958	2,104,191	2,140,572

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	500	500	1,100	2,350
Administration Expenses	26,850	26,850	30,850	25,000
Operational Expenses	9,920	9,920	4,920	10,500
Centre Maintenance Allocated	103,075	103,075	82,750	103,375
Less Overhead Recovered	(100,075)	(100,075)	(116,500)	(136,525)
Less Centre Maintenance Recovered	(3,000)	(3,000)	(3,120)	(4,700)
TOTAL EXPENDITURE	37,270	37,270	0	0
TOTAL OPERATIONS CENTRE OVERHEADS	37,270	37,270	0	0
PARKS SERVICES OVERHEADS				
REVENUE				
Other Revenue	(76,265)	(76,265)	0	(50,000)
TOTAL REVENUE	(76,265)	(76,265)	0	(50,000)
EXPENDITURE				
Employee Costs	1,193,421	1,193,421	1,144,550	1,348,938
Administration Expenses	36,050	36,050	37,550	41,050
Operational Expenses	12,500	12,500	15,753	20,500
Recurrent Projects	128,829	210,006	118,000	246,000
Non-recurrent Projects	208,705	253,685	253,685	173,800
Depreciation	20,000	20,000	28,400	28,400
Loss on Disposal of Non-current Assets	7,740	7,740	7,740	13,440
Corporate Overhead Allocated	53,310	53,310	61,870	73,040
Less Overheads Recovered	(1,584,290)	(1,584,290)	(1,667,548)	(1,895,168)
TOTAL EXPENDITURE	76,265	202,422	0	50,000
TOTAL PARKS SERVICES OVERHEADS	0	126,157	0	0
WASTE SERVICES OVERHEADS				
EXPENDITURE				
Employee Costs	494,851	494,851	455,700	512,814
Administration Expenses	15,000	15,000	16,500	15,000
Operational Expenses	4,000	4,000	4,500	4,000
Recurrent Projects	10,000	10,000	0	22,000
Operations Centre Allocated	21,330	21,330	24,755	29,230
Less Overheads Recovered	(545,180)	(545,180)	(501,455)	(583,044)
TOTAL EXPENDITURE	1	1	0	0
TOTAL WASTE SERVICES OVERHEADS	1	1	0	0

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
WASTE OPERATIONS				
REVENUE				
Waste Service Charges	(4,384,130)	(4,384,130)	(4,298,000)	(4,602,072)
Other Revenue	(31,000)	(30,999)	(33,600)	(31,000)
Gain on Disposal of Non-current Assets	0	0	(69,100)	0
TOTAL REVENUE	(4,415,130)	(4,415,129)	(4,400,700)	(4,633,072)
EXPENDITURE				
Operational Expenses	3,234,130	3,234,130	3,600,126	3,397,895
Depreciation	207,600	207,600	280,500	280,500
Loss on Disposal of Non-current Assets	33,310	33,310	1,100	45,690
Corporate Overhead Allocated	715,300	715,300	654,090	619,310
TOTAL EXPENDITURE	4,190,340	4,190,340	4,535,816	4,343,395
TOTAL WASTE OPERATIONS	(224,790)	(224,789)	135,116	(289,677)

WASTE ROAD RESERVE OPERATIONS

EXPENDITURE				
Operational Expenses	634,000	634,000	702,303	644,949
Corporate Overhead Allocated	25,200	25,200	23,370	28,090
TOTAL EXPENDITURE	659,200	659,200	725,673	673,039
TOTAL WASTE ROAD RESERVE OPERATIONS	659,200	659,200	725,673	673,039

PLANT OPERATIONS

REVENUE				
Other Revenue	0	0	(300)	0
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	0	0	(300)	0
EXPENDITURE				
Employee Costs	7,500	7,500	11,000	0
Administration Expenses	9,000	9,000	14,000	9,000
Operational Expenses	589,500	589,500	605,500	589,500
Other Expenses	20,000	20,000	20,000	20,000
Depreciation	200	200	200	200
Less Plant Operations Recovered	(626,200)	(626,200)	(650,400)	(618,700)
TOTAL EXPENDITURE	0	0	300	0
TOTAL PLANT OPERATIONS	0	0	0	0

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	(87,114)	(200,754)	(64,814)	0
Operating Grants & Subsidies	(27,000)	(27,000)	(23,500)	(23,500)
Other Revenue	(43,000)	(43,000)	(94,600)	(43,000)
Gain on Disposal of Non-current Assets	0	0	(9,900)	0
TOTAL REVENUE	(282,114)	(270,754)	(192,814)	(66,500)
EXPENDITURE				
Operational Expenses	2,540,348	2,520,348	2,570,487	2,261,500
Other Expenses	2,000	2,000	2,000	0
Depreciation	596,300	596,300	629,000	629,000
Loss on Disposal of Non-current Assets	29,790	29,790	29,790	28,400
Corporate Overhead Allocated	817,744	817,744	877,808	970,720
TOTAL EXPENDITURE	3,986,182	3,966,182	4,109,085	3,889,620
TOTAL PARKS OPERATIONS	3,704,068	3,695,428	3,916,271	3,823,120
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	1,005,094	1,055,094	1,055,094	1,205,496
Corporate Overhead Allocated	82,700	82,700	76,700	92,190
TOTAL EXPENDITURE	1,087,794	1,137,794	1,131,794	1,297,686
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	1,087,794	1,137,794	1,131,794	1,297,686
INFRASTRUCTURE SERVICES OVERHEADS				
REVENUE				
Statutory Fees & Charges	(5,000)	(5,000)	(5,600)	(5,000)
Other Revenue	(3,000)	(3,000)	(3,000)	(3,000)
TOTAL REVENUE	(8,000)	(8,000)	(8,600)	(8,000)
EXPENDITURE				
Employee Costs	1,231,012	1,231,012	1,247,400	1,471,860
Administration Expenses	23,750	23,750	39,800	23,750
Operational Expenses	92,100	92,100	72,900	92,100
Recurrent Projects	55,000	55,000	0	60,000
Non-recurrent Projects	69,000	69,000	0	30,000
Depreciation	18,000	18,000	32,900	32,900
Loss on Disposal of Non-current Assets	17,580	17,580	5,000	0
Operations Centre Allocated	28,435	28,435	32,995	38,955
Less Overheads Recovered	(1,526,877)	(1,526,877)	(1,422,395)	(1,741,565)
TOTAL EXPENDITURE	8,000	8,000	8,600	8,000
TOTAL INFRASTRUCTURE SERVICES OVERHEADS	0	0	0	0

	Adopted Budget 2012/13	Revised Budget 2012/13	Estimated Actuals 2012/13	Adopted Budget 2013/14
INFRASTRUCTURE ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(40,000)	(47,900)	(48,000)	(40,000)
Capital Grants & Subsidies	(901,364)	(861,364)	(751,271)	(592,017)
Other Revenue	(10,000)	(10,000)	(14,600)	(10,000)
TOTAL REVENUE	(951,364)	(919,264)	(813,871)	(642,017)
EXPENDITURE				
Operational Expenses	1,506,600	1,514,500	1,407,879	1,626,351
Other Expenses	15,000	15,000	26,927	25,900
Depreciation	1,828,200	1,828,200	2,002,200	2,002,200
Loss on Disposal of Non-current Assets	36,210	36,210	15,000	23,220
Corporate Overhead Allocated	555,500	555,500	408,365	801,464
TOTAL EXPENDITURE	3,941,510	3,949,410	3,860,371	4,479,135
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	2,990,146	3,030,146	3,046,500	3,837,118
UNDERGROUNDING POWERLINES				
EXPENDITURE				
Other Expenses	1,360,700	1,360,700	147,956	4,808,000
TOTAL EXPENDITURE	1,360,700	1,360,700	147,956	4,808,000
TOTAL UNDERGROUNDING POWERLINES	1,360,700	1,360,700	147,956	4,808,000
FACILITIES MANAGEMENT				
REVENUE				
Capital Grants & Subsidies	(60,000)	0	0	(133,000)
Hire Fees/Lease Income	(124,597)	(124,597)	(120,012)	(130,760)
TOTAL REVENUE	(184,597)	(124,597)	(120,012)	(263,760)
EXPENDITURE				
Administration Expenses	500	500	500	500
Operational Expenses	777,840	777,840	843,721	762,800
Other Expenses	141,100	141,100	75,629	154,100
Depreciation	366,100	366,100	406,800	406,800
Facility Overheads Allocated	98,460	98,460	98,460	183,064
Less Centre Maintenance Recovered	(556,155)	(556,155)	(539,921)	(561,115)
TOTAL EXPENDITURE	827,845	827,845	885,189	946,149
TOTAL FACILITIES MANAGEMENT	643,248	703,248	765,177	682,389

FEES AND CHARGES

CITY OF SUBIACO
FEES AND CHARGES SCHEDULE 2013/2014

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 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	30.00	per enquiry	30.00	per enquiry	
Sale of Street Directories:					
- set of 4 wards on disc	N/A	Amendment to Local Government (Financial Management) Regualations - Reg 29b	N/A	Amendment to Local Government (Financial Management) Regualations - 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		per annum or as amended by legislation	11%	per annum or as amended by legislation	
Sale of Electoral Rolls:					
- set of four wards on disc	-	per disc or as amended by legislation	N.A.	per disc or as amended by legislation	
- individual wards on disc	-	per disc or as amended by legislation	N.A.	per disc 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	216.00	1x80ltr Bin	236.00	1x80ltr Bin	
Domestic 120ltr Waste Service	278.00	1x120ltr Bin	298.00	1x120ltr Bin	
Domestic 240ltr Waste Service	418.00	1x240ltr Bin	447.00	1x240ltr Bin	
Commercial 240ltr Waste Service	418.00	1x240ltr Bin	447.00	1x240ltr Bin	
Extra 120ltr Waste Service	N/A	1x120ltr Bin	N/A	1x120ltr Bin	Inc GST
Extra 240ltr litre Waste Service	460.00	1x240ltr Bin	491.70	1x240ltr Bin	Inc GST
Trailer passes	35.00	per pass	37.00	per pass	Inc GST
Compost bins	42.00	1x220ltr	42.00	1x220ltr	Inc GST
Worm Farms	68.00	each	68.00	each	Inc GST
Sale of Green Bags	4.00	each	4.00	each	Inc GST
PARKS:					
Event Booking Administration Charge	31.65	per day or part	33.00	per day or part	Inc GST
Large scale events	64.35	per day or part	66.00	per day or part	Inc GST
Minimum Bonds applied	130.80	per day or part	135.00	per day or part	
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity					

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
INFRASTRUCTURE					
Reviewing of obstruction permit applications					
- Residential skip bins	26.35	per application	27.49	per application	Inc GST
- Building skip bins	63.30	per application	65.96	per application	Inc GST
- Full traffic management assessment	94.95	per application	98.94	per application	Inc GST
TECHNICAL SERVICES:					
Bond Inspection Fee	63.30	1st inspection no charge, fee applies to any subsequent inspections	68.77	1st inspection no charge, fee applies to any subsequent inspections	Inc GST
Engineering Services					Inc GST
- Design	75.00	per hour	75.00	per hour	Inc GST
- Consultation	100.00	per hour	100.00	per hour	Inc GST
- Traffic Analysis	75.00	per hour	75.00	per hour	Inc GST
- Asset management Advice & Setting Program	100.00	per hour	100.00	per hour	
PARKING:					
Mueller Park - Event Parking (if parking charges apply)					
1 or 2 persons per vehicle per entry	N/A	per vehicle	15.00	per vehicle	Inc GST
3 or more persons per vehicle per entry	N/A	per vehicle	10.00	per vehicle	Inc GST
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
<u>Parking Stations:</u>					
Zone A					
#4 Seddon Street/Pavillion Markets					
- 1st half hour	3.00		3.00	Fees determined by others	Inc GST
- 1/2 hour to 1 hour	6.00		6.00	noted here as portion relates to Seddon Street	Inc GST
- 1 to 1.5 hours	8.00		8.00		Inc GST
- 1.5 to 2 hours	10.00	new fee shedule	10.00		Inc GST
- 2 to 3 hours	11.00		11.00		Inc GST
- 3 to 12 hours	13.00	new fee shedule	13.00		Inc GST
- 12 to 24 hours	0.50		0.50	per hour	Inc GST
#11 Barker Road	0.50	per 10 mins - 1st hour free, limit applies	0.50	per 10 mins - 1st hour free, limit applies	Inc GST
#12 Park Street	0.50	per 10 mins - 1st hour free, limit applies	0.50	per 10 mins - 1st hour free, limit applies	Inc GST
#13 Rowland Street	0.50	per 10 mins - 1st hour free, limit applies	0.50	per 10 mins - 1st hour free, limit applies	Inc GST
#14 Forrest Street	0.50	per 10 mins - 1st hour free, limit applies	0.50	per 10 mins - 1st hour free, limit applies	Inc GST
#23 Churchill Avenue	0.50	per 10 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
#53 K.F.C. Hay Street (Private)	Free	Limit applies at all times	Free	Limit applies at all times	
#54 Subiaco Village (Private)	1.50	per Hour 3P limit applies 8am-5pm All days	1.50	per Hour 3P limit applies 8am-5pm All days _ Fee determined by owners	Inc GST
#54 Subiaco Village (Private)	1.50	per hour - Max \$3 per night	1.50	per hour No limt 5pm to 8am - Fee determined by owners	Inc GST
#55 Catherine Street	Free	Limit applies 8am-5pm Mon-Sat	Free	Limit applies 8am-5pm Mon-Sat	

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Zone A (continued..)					
#56 Crossways Centre Lower Level	Free	Limit applies 9am-5pm Mon-Sat	Free	Limit applies 9am-5pm Mon-Sat	
#56 Crossways Centre Upper Level	Free	Limit applies 9am-5pm Mon-Sat	Free	Limit applies 9am-5pm Mon-Sat	
#57 Subiaco Mews (Private)	0.60	per 20 mins, private parking scheme	0.60	per 20 mins, private parking scheme - fee determined by owners	Inc GST
#61 Subiaco Square	0.50	per 10 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	0.50	per 10 mins - fee & limit applies 8am-6pm Mon-Sat	0.50	per 10 mins - fee & limit applies 8am-6pm Mon-Sat	Inc GST
Any additional Fee Paying Parking implemented in Zone A	0.50	per 10 mins	0.50	per 10 mins	Inc GST
Zone B					
#1 Hamilton Street Parts A & B	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#2 York Street	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#21 Subiaco Road	0.50	per 20 mins (if machines installed)	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#19 Roberts Road	0.50	per 20 mins - Fee applies 8am-9pm Mon-Fri	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#20 Thomas Street	0.50	per 20 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	0.50	per 20 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	0.50	per 20 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	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
Zone C					
#17 Onslow Street	0.50	per 20 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	0.50	per 20 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 20 mins no limit, Mon-Fri 8am-4.30pm	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
Any additional Fee Paying Parking implemented in Zone C	0.20	per 20 mins no limit, Mon-Fri 8am-4.30pm	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
Zone D					
#22 Hackett Drive south end	0.50	per 20 mins, fee applies Mon-Fri	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
#24 Hackett Drive	0.50	per 20 mins, fee applies Mon-Fri	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
#26 Hackett Drive	0.50	per 20 mins, fee applies Mon-Fri	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
#35 Abrahams Reserve	Free	Free all day every day	Free	Free all day every day	
#47 Fairway Parts A, B, C, D & E	0.50	per 20 mins, fee applies Mon-Fri	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
#49 Parkway Parts A, B, C, D & E	0.50	per 20 mins, fee applies Mon-Fri	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
#51 Broadway Fair (Private)	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	
#60 Myers Street	0.50	per 20 mins, fee applies Mon-Fri	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
Any additional Fee Paying Parking implemented in Zone D	0.50	per 20 mins, fee applies Mon-Fri	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	Inc GST
Zone E					
#3 York Street	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#5 Subiaco Road	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#6 Haydn Bunton Drive	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#7 Olive Street	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#9 Theatre Gardens	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#10 Roberts Road	0.50	per 20 mins	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	Inc GST
#15 Jersey Street	Free	Free all day every day	Free	Free all day every day	

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Zone E (continued..)					
#16 Upham Street	Free	Free all day every day	Free	Free all day every day	
#28 Roydhouse Street North Side	Free	per 12 mins, fee applies Mon-Fri	Free	Free all day every day	Inc GST
#28A Roydhouse Street South Side	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	
#29 Price Street	Free	Free all day every day	Free	Free all day every day	
#30 Bishop Street	Free	Free all day every day	Free	Free all day every day	
#31 Duke Street	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	
#32 Avro Nicholson Drive - North side	Free	Free all day every day	Free	Free all day every day	
#33A Nicholson Road "The Palms"	Free	Limit applies 8am-5pm Mon-Fri	Free	Limit applies 8am-5pm Mon-Fri	
#33B Nicholson Road "The Palms"	Free	Limit applies 8am-5pm Mon-Fri	Free	Fees to apply 8am-5pm Mon-Fri	Inc GST
#36 Townsend Road (near Thomas Rd)	Free	Free all day every day	Free	Free all day every day	
#37 Subiaco Library	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	
#38 Administration Centre	Free	Whilst conducting Council business	Free	Whilst conducting Council business	
#39 Union Street	Free	Free all day every day	Free	Free all day every day	
#40 Rosalie Street	Free	Free all day every day	Free	Free all day every day	
#42 Hensman Road	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	Free	Limit applies 8am-5pm Mon-Fri & 8am-1pm Sat	
#43 Redfern Street	Free	Free all day every day	Free	Free all day every day	
#44 Herbert Street	Free	Free all day every day	Free	Free all day every day	
#45 James Street	Free	Free all day every day	Free	Free all day every day	
#46 Excelsior Street	Free	Limit applies 8am-5pm Mon-Fri	Free	Limit applies 8am-5pm Mon-Fri	
Any additional Fee Paying Parking implemented in Zone D	0.50	per 20 mins, fee applies Mon-Fri	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	
Other Parking Functions					
Commercial Parking Permits	12.00	\$12.00 Per Day \$5 per half day	12.00	Per Day (\$6 per half day)	
Temporary Visitor Parking Permits	5.00	Payable only after 20 free permits have been used in any 12 month period	5.00	Payable only after 20 free permits have been used in any 12 month period	Inc GST
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	75.00	per year	Inc GST
Private Parking Signs (small)	50.00	per sign	60.00	per sign	Inc GST
Private Parking Signs (large)	60.00	per sign	70.00	per sign	Inc GST
Private Parking Infringement Withdrawal	30.00	each	30.00	each	
Courtesy Letter Fee (incl. In infringement)	13.50	each or as amended by legislation	13.50	each or as amended by legislation	Inc GST
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	6.00	per bay-day or part thereof	6.00	per bay-day or part thereof	
Amenity Functions					Inc GST
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	

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
ANIMAL REGISTRATION:					
Dog 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	
Cat Registration					
Annual registration, unsterilised cat			TBA	per year or as amended by legislation	
Annual registration, sterilised cat			TBA	per year or as amended by legislation	
Triannual registration, Unsterilised cat			TBA	per three year or as amended by legislation	
Triannual registration, Sterilised cat			TBA	per three year or as amended by legislation	
All of life registration, cat			TBA	As per legislation	
Cats owned by pensioners			TBA	As per legislation	
HEALTH					
Alfresco Application Fee	280.00	per application	280.00	per application	
Alfresco Renewal Fee	145.00	per renewal	145.00	per renewal	
Alfresco License Fee	145.00	per chair	145.00	per chair - 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	100.00	per month	100.00	per month	
Street Trading Licence Fee	145.00	per year	145.00	per year	
Annual Street Trading License Renewal Fee	145.00	per renewal	145.00	per renewal	
Street Market Application Fee	350.00	per application	350.00	per application	
Street Market Annual Licence Fee	15.00	per stall per year	15.00	per stall per year to a maximum of \$600.00	
Street Market Licence Fee	8.00	per stall per month	8.00	per stall per month to a maximum of \$300.00	
Street Market Licence Fee	100.00	per day	100.00	per day	
Street Market Licence Transfer Fee	\$50.00	per transfer	50.00	per transfer	
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 (assessment of plans)			150.00	per application	
Food business re-inspection fee	100.00		100.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	Inc GST
Temporary food stall administration fee			35.00	per stall	
Request for replacement of licence or registration certificate	35.00		35.00	per request	Inc GST

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
HEALTH (continued..)					
Settlement enquiries for food premises	100.00		100.00	per application	Inc GST
Settlement enquiry for other health premises	50.00		50.00	per application	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	120.00	per certificate	120	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		60.00	per hour per request plus analysis cost	Inc GST
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	
Offensive trade Registration fee		per year or as amended by legislation	140.00	per year or as amended by legislation	
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	

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
BUILDING (continued..)					
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 applicatio or as amended by legislation	
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 ammended 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 ammended 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 ammended 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 ammended 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		0.3% of the estimated value of proposed building works over \$30,000.00 (minimum fee \$250)	Certificate of Design Complainece for Class 2-9 Buildings, up to 3 storeys or 2000m²	
Certificate of Construction Compliance - Class 2-9 Buildings (Level 2 only)	\$125 per hour, minimum fee \$250		0.3% of the estimated value of proposed building works over \$30,000.00 (minimum fee \$250)	Certificate of Construction Complainece for Class 2-9 Buildings, up to 3 storeys or 2000m²	
Certificate of Building Conmpliance	170		0.3% of the estimated value of proposed building works over \$30,000.00 (minimum fee \$250)	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 equivelant	Inc GST
Plan Copy	Cost plus 5%		Cost plus 5%	per plan	Inc GST
Plan Archive Search	40.00		40.00		Inc GST

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
BUILDING (continued..)					
Pool Inspection Fee	55.00		55.00		Inc GST
Request additional copy of swimming pool inspection report			35.00	Per request	
Building Services Levy - Building Permit (Work value less than \$45,000)	40.50		40.50	per application as amended by legislation	
Building Services Levy - Building Permit (Work value more than \$45,000)	of the work value		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		40.50	per application as amended by legislation	
Building Services Levy - Demolition Permit (Work value more than \$45,000)	of the work value		0.09% of the work value	per application as amended by legislation	
Building Services Levy - Occupancy Permit/Building Approval Certificate (Authorised works)	40.50		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		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)	18% of work value		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	
Smoke alarms alternative solution application fee	150.00	per application	150.00	per application	
PLANNING					
<u>Development Application Fee (other than an extractive industry)</u>					
1 (a) Less than \$50,000 project value	139.00		139.00	Or as amended by legislation - Planning Fees released by WAPC July 2013	
(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 2013	
(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 2013	
(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 2013	
(f) More than \$21,500,000	32,185.00		32,185.00	Or as amended by legislation - Planning Fees released by WAPC July 2013	
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 2013	
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 2013	

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Development Application Fee (other than an extractive industry) (continued..)					
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 2013	
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 2013	
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 2013	
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 penalty, twice that fee.		The fee in item 10 plus, by way of penalty, twice that fee.		
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					
COMMUNITY CARE					
HACC Meals	\$8 -\$9	per meal	\$0 -\$9	per meal (as determined by assessment). Lower end 2 course, upper end 3 courses	
Non HACC Meals	\$10 - \$13	Lower end (2 course, bulk numbers) \$8, upper end (3 course individual) \$15	\$7 - \$13	Main course only \$7, 2 courses \$10 and 3 courses \$13	
Esky purchase			4.00	per unit	
Ice Brick purchase			2.00	per unit	
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	

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
COMMUNITY CARE (continued..)					
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)	2.50	per day	2.50	per one way trip	
General Transport 0 - 30 kilometres			8.00	per one way trip	
General Transport 31 - 60 kilometres			10.00	per one way trip	
General Transport 61 - 90 kilometres			15.00	per one way trip	
Centre Based Podiatry					
Domiciliary Podiatry					
Social Support					
<u>Home Based Services</u>					
- Level 1	8.00	per hour	8.00	per hour	
- Level 2	10.00	per hour	10.00	per hour	
- Level 3	27.00	per hour	27.00	per hour	
<u>Tom Dadour Community Centre</u>					
- Level 1	8.00	per day	8.00	per day	
- Level 2	10.00	per day	10.00	per day	
- Level 3	27.00	per day	27.00	per day	
<u>Community Programs</u>					
Film Club non HACC	13.00	per event	13.00	per event	
Film Club HACC	13.00	per event	13.00	per event	
Community Lunches non HACC	13.00	per event	13.00	per event	
Community Lunches HACC	13.00	per event	13.00	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	
<u>Full Cost Recovery / Fee For Service Charges</u>					
Domestic Assistance			37.00	Per hour	
Personal Care			42.00	Per hour	
Social Support			39.00	Per hour	
In Home Respite			39.00	Per hour	
Other Food Services			37.00	Per hour	
Gardening and Minor Home Maintenance			42.00	Per hour	
Centre Based Day Care (excludes transport and meal)			20.00	Per hour	
Meals Delivered at Home			\$7 - \$13	Main course only \$7, 2 courses \$10 and 3 courses \$13	
Meals Received at Centre			\$7 - \$13	per meal	
Transport (to and from Day Centre)			5.00	one way trip	
Other Transport Services			various	depending on kilometres travelled and time taken	

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
COMMUNITY DEVELOPMENT					
Subi Work Out Program	Free	per activity	Free	per activity	
Subiaco Number Plates-existing plate numbers	211.00	per plate	211.00	per plate	Inc GST
Subiaco Number Plates-additional requested plate numbers	200.45	per plate	200.45	per plate	Inc GST
LIBRARY					
Late item return	3.15	per item	3.15	per item	
Replacement of non-returned item	Cost	per item	Cost	per item	Inc GST
Damaged CD case	1.05	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	5.30	per individual	5.30	per individual	Inc GST
Library Bags	1.05	per bag	1.05	per bag	Inc GST
Shaun Tan Cards	0.55	per item	0.55	per item	Inc GST
Shaun Tan Bookmarks	0.20	per item	0.20	per item	Inc GST
MUSEUM					
<u>Museum photographic reproduction charge:</u>					
- 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
<u>History of Subiaco book:</u>					
- 'Tales of a Singular City'	39.95	per book, plus postage if applicable	39.95	per book, plus postage if applicable	Inc GST
RECREATION SERVICES - LORD'S					
ADMINISTRATION					
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	31.00	Per Hour	31.00	Per Hour	Inc GST
Cafe	52.00	Per Hour	52.00	Per Hour	Inc GST

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Cafe (continued..)					
Beverage Items	Market Value		Market Value		If applicable
Food Items	Market Value		Market Value		If applicable
Alcohol Items	Market Value		Market Value		Inc GST
Creche					
Facility Hire					
Creche Room	36.50	Per Hour	36.50	Per Hour	Inc GST
Child Care Service					
Single Creche Visit - Member	5.50	Per Child Per Visit	5.70	NEW CHARGE - Per Child Per Visit	Inc GST
Single Creche Visit- 2nd and subsequent children	5.00		5.20	Per Child Per Visit	Inc GST
Single Creche Visit - Non member	7.00	Per Child Per Visit	7.30	Per Child Per Visit	Inc GST
Visit Card - 5	25.00	5 Visits	26.00	5 Visits	Inc GST
Visit Card - 10	48.00	10 Visits	50.00	10 Visits	Inc GST
Visit Card - 20	92.00	20 Visits	96.00	20 Visits	Inc GST
Child /Care School Holiday Care Discounts					
2nd or 3rd Child - to be deleted	10%	Percentage	10%	Percentage. Applies to members only and is valid only for same session bookings	
School Holiday Program					
Single Session	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	8.00	Per Towel	8.00	Per Towel	Inc GST
Lost Towel	15.00	Per Towel	15.00	Per Towel	Inc GST
Casual Entry					
Casual Group Fitness Visit	15.00	Per Class	16.00	Per Class	Inc GST
Casual Pool Visit			12.00	Per Visit	
Casual Gym Visit	18.00	Per Visit	18.00	Per Visit	Inc GST
Casual Full Access Visit	27.00	Per Visit	28.50	Per Visit	Inc GST
Casual Grit Class - non member			25.00	Small Group Personal Training Class	
Casual Grit Class - member			10.00	Small Group Personal Training Class	
Special Group Entry	5.50	Per Visit	5.50	Per Visit	Inc GST
Memberships					
Administration Fees					
Suspension Fee (6 and 12 month Memberships)	10.00	Per Week	5.00	Per Week	Inc GST
Suspension Fee (Direct Debit Memberships)	20.00	Per Month	20.00	Per Month	Inc GST

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Administration Fees (continued..)					
Transfer Fee	100.00	Per Membership	50.00	Per Membership	Inc GST
Direct Debit Establishment Fee	30.00	Per Account	40.00	Per Account	Inc GST
Direct Debit Cancellation Fee (Within First 12 Months)	100.00		100.00	Per Account	Inc GST
New Memberships					
Visit Card - 20	250.00	20 Visits	260.00	\$12.50 per visit	Inc GST
Visit Card - 50	550.00	50 Visits	572.00	\$11.00 per visit	Inc GST
Visit Card - 100	900.00	100 Visits	936.00	\$9.00 per visit	Inc GST
Fit 4 U	100.00	10 visits	100.00	10 visits	Inc GST
Day Member - 1 Month	90.00	Per Month	94.00	Per Month	Inc GST
Day Member - 3 Months	255.00	Per 3 Months	266.00	Per 3 Months	Inc GST
Day Member - 6 Months	480.00	Per 6 Months	500.00	Per 6 Months	Inc GST
Day Member - 12 Months	840.00	Per 12 Months	876.00	Per 12 Months	Inc GST
Day Member - Direct Debit (12 month contract)	70.00	Per Month	73.00	Per Month	Inc GST
Siesta Membership - 3 months	150.00	Per 3 Months	210.00	Per 3 Months	Inc GST
Full Member - 1 Month	100.00	Per Month	104.00	Per Month	Inc GST
Full Member - 3 Months	285.00	Per 3 Months	296.00	Per 3 Months	Inc GST
Full Member - 6 Months	540.00	Per 6 Months	560.00	Per 6 Months	Inc GST
Full Member - 12 Months	960.00	Per 12 Months	996.00	Per 12 Months	Inc GST
Full Member - Direct Debit (12 mth contract)	80.00	Per Month	83.00	Per Month	Inc GST
Full Member - Team Captain	210.00	Per Season	220.00	Per Season	Inc GST
Membership Renewals					
Day Member - 3 Months	225.00	Per 3 Months	236.00	Per 3 Months	Inc GST
Day Member - 6 Months	420.00	Per 6 Months	440.00	Per 6 Months	Inc GST
Day Member - 12 Months	720.00	Per 12 Months	756.00	Per 12 Months	Inc GST
Full Member - 3 Months	255.00	Per 3 Months	266.00	Per 3 Months	Inc GST
Full Member - 6 Months	480.00	Per 6 Months	500.00	Per 6 Months	Inc GST
Full Member - 12 Months	840.00	Per 12 Months	876.00	Per 12 Months	Inc GST
Corporate Memberships					
120 Visit Card	900.00	120 Visits	900.00	\$9.00 per visit	Inc GST
200 Visit Card	1,400.00	200 Visits	1,400.00	\$7.00 per visit .MINIMUM 15 employees to be set up	Inc GST
400 Visit Card	2,400.00	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 85 years	100%	Percentage	100%	Percentage. Only valid for City of Subiaco residents.	
Seasonal Promotions	10 - 50%	Percentage	10%-50%	Percentage	

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Pool					
Not For Profit Group - Single Lane	20.00	Per Hour	21.00	Per Hour	Inc GST
Not For Profit Group - All Lanes - Full Access	100.00	Per Hour	104.00	Per Hour	Inc GST
Commerical - Single Lane	25.00	Per Hour	26.00	Per Hour	Inc GST
Commercial - All Lanes - Full Access	125.00	Per Hour	130.00	Per Hour	Inc GST
Group Fitness					
Facility Hire					
Main Studio 1	105.00	Per Hour	95.00	Per Hour	Inc GST
Upstairs Studio 2	42.00	Per Hour	44.00	Per Hour	Inc GST
Personal Training					
Single Sessions					
30 Minute Session - Base Rate	48.00	Per Session	50.00	Per Session	Inc GST
60 Minute Session - Base Rate	74.00	Per Session	77.00	Per Session	Inc GST
PT for 2					
30 Minute Session - Base Rate	74.00	Per Session	77.00	Per Session	Inc GST
60 Minute Session - Base Rate	95.00	Per Session	99.00	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
SPORTS					
Facility Hire					
Bump In / Bump Out Fee		Per Hour	30.00	Per Hour - New Fee	
Data Projector^ Use within Lords only		Per Day	50.00	New fee	
Whiteboard^ Use within Lords only		Per Day	5.00	New fee	
Table^ Use within Lords only		Per Day	2.00	New fee	
Chairs				New fee	
Competitions					
New Team Nomination Fee - Senior	40.00	Per Team Per Season	42.00	Per Team Per Season	Inc GST
New Team Nomination Fee - Junior	15.00	Per Team Per Season	15.60	Per Team Per Season	Inc GST
Re-Nomination Fee - Senior	25.00	Per Team Per Season	26.00	Per Team Per Season	Inc GST
Senior Sports Team Game Fee	60.00	Per Team Per Game	62.00	Per Team Per Game	Inc GST
Junior Sports Team Game Fee	45.00	Per Team Per Game	46.50	Per Team Per Game	Inc GST
Season in Advance - Senior Sport	900.00	Per Team Per Season	930.00	Per Team Per Season	Inc GST
Advance Game Fee		Per team	124.00	Per team - New fee that must be paid a week prior to the season starting to recoup from team withdrawals	
Team Withdrawal Fee	120.00	Per Team	124.00	Per Team	Inc GST

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Competitions (continued..)					
Team Withdrawal Fee - Junior	90.00	Per Team	94.00	Per Team	Inc GST
Forfeit Fee: No Show	120.00	Per Team Per Forfeit	124.00	Per Team Per Forfeit	Inc GST
Forfeit fee: Less than 24hrs notice			93.50	New charge	
Forfeit fee: Between 24hrs and 7 days notice			62.00		
Forfeit Fee: 8 days notification or more	40.00	Per Team Per Forfeit	31.00	Per Team Per Forfeit	Inc GST
Sports Courts					
Casual	6.50	Per Person	7.00	Per Person	Inc GST
Multi Sports Courts - 1/2 Court Hire					
General Hire	26.00	Per Hour Per 1/2 Court	27.00	Per Hour Per 1/2 Court	Inc GST
Multi Sports Courts - Full Court Hire					
General Hire	42.00	Per Hour Per Court	43.50	Per Hour Per Court	Inc GST
Small Court Hire		Per Hour Per Court	15.50	Per Hour Per Court	
Regular Full Court Hire:8-16hrs per week	36.00	Per Hour Per Court	36.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 16-30 hrs per week	34.00	Per Hour Per Court	34.00	Per Hour Per Court	Inc GST
Regular Full Court Hire: 30+ hrs per week	30.00	Per Hour Per Court	32.00	Per Hour Per Court	Inc GST
Lords Team Full Court Hire	36.00	Per Hour Per Court	37.50	Per Hour Per Court	Inc GST
Subiaco Sporting Club / School /SSA - Non Peak	22.00	Per Hour Per Court	25.00	Per Hour Per Court	Inc GST
Subiaco Sporting Club / School / SSA - Peak	26.00	Per Hour Per Court	28.00	Per Hour Per Court	Inc GST
Tennis Courts					
Casual Hire	21.00	Per Hour Per Court	22.00	Per Hour Per Court	Inc GST
Casual Hire	26.00	Per Hour Per Court	27.00	Per Hour Per Court	Inc GST
Regular Court Hire:-8-16hrs per week	21.00	Per Hour Per Court	21.00	Per Hour Per Court	Inc GST
Regular Court Hire: 16-30 hrs per week	19.00	Per Hour Per Court	19.50	Per Hour Per Court	Inc GST
Regular Court Hire: 30+ hrs per week	17.00	Per Hour Per Court	18.00	Per Hour Per Court	Inc GST
Squash Courts					
Casual Hire - Non Peak	17.00	Per Hour Per Court	18.00	Per Hour Per Court	Inc GST
Casual Hire - Non Peak (Lords Member)	12.50	Per Hour Per Court	13.00	Per Hour Per Court	Inc GST
Casual Hire - Peak	23.00	Per Hour Per Court	24.00	Per Hour Per Court	Inc GST
Casual Hire - Peak (Lords Member)	19.00	Per Hour Per Court	20.00	Per Hour Per Court	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	49.50	per hour	51.50	per hour	Inc GST
Activity Room (Room 3/4) - 41 persons	21.00	per hour	22.00	per hour	Inc GST
The Palms Community Centre	76.00	per hour	79.00	per hour	Inc GST
Rosalie Pavilion	N/A				Inc GST
Subiaco Community Centre					
Main Hall - 100 persons	49.50	per hour	51.50	per hour	Inc GST

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Tom Dadour Community Centre					
West Hall - 55 persons	31.50	per hour	32.50	per hour	Inc GST
East Hall - 100 persons	36.50	per hour	38.00	per hour	Inc GST
Outdoor Garden Area	21.10	per hour	21.95	per hour	Inc GST
Community Centre Hire - Discounts available					
Commercial Casual - Subiaco	0%		0%		
Commercial Casual - Non Subiaco	0%		0%		
Commercial Regular - Subiaco	0%		0%		
Commercial Regular - Non Subiaco	0%		0%		
Community Casual - Subiaco	10%		10%	Weddings / Parties/ School or Sporting Groups	
Community Casual - Non Subiaco	0%		0%		
Community Regular - Subiaco	10%		10%	Weddings / Parties/ School or Sporting Groups	
Community Regular - Non Subiaco	0%		0%		
Mixed Commercial / Community Casual	0%		0%		
Mixed Commercial / Community Regular	0%		0%		
Not for Profit	60%		60%		
Charity - Regular / Casual	60%		60%		
Administration Fees					
<u>Additional terms of Hiring Community Facilities</u>					
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					
Administration Fee	50.00	Per booking alteration	50.00	Per booking alteration	Inc GST
Cancellation Fee (> 14 days notice)	20%	Per booking	20%	Per booking	Inc GST
Cancellation Fee (< 14 days notice)	100%	Per booking	100%	Per booking	Inc GST
Casual Cancellation (>14 days)	20%	Per booking	20%	Per booking	Inc GST
Permanent user change / cancellation (14 - 30 days)	20.00	Per booking	20.00	Per booking	Inc GST
Permanent Cancellation (>30 days)	No charge	Per booking	No charge	Per booking	Inc GST
Cost of security callout	Market Rate	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					
Social Functions (no alcohol consumption)		new fee below		new fee below	
Social Functions (alcohol consumption)		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.	Market Rate	Per hour - minimum of 2 hours	Market rate	Per hour - minimum of 2 hours	Inc GST

DESCRIPTION OF FEE OR CHARGE	2012/2013 SCHEDULED FEE	Per Unit	2013/2014 SCHEDULED FEE	Per Unit	GST Status
Bonds (continued..)					
Regular Hirers who have booked regularly for previous 12 months	100.00	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	1,200.00	per booking	1,200.00	per booking	Inc GST
Parties / Functions -21st, Bucks and Hens	2,500.00	per booking	2,500.00	per booking. Compulsory Security also required at Hirers expense	Inc GST
Parties / Functions - 16, 17, 18th Birthday Parties	5,000.00	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	25.00	Per Annum	25.00	Per Annum	Inc GST
Medium	50.00	Per Annum	50.00	Per Annum	Inc GST
Large	100.00	Per Annum	100.00	Per Annum	Inc GST
Tennis Courts:					
Court Hire - Rosalie	Free	per hour	Free	per hour	Inc GST
Lights	Free	per hour	Free	per hour	Inc GST