

City of Subiaco

Budget 2014–15

**CITY OF SUBIACO
2014-15 BUDGET**

That the Council adopt the 2014-15 Budget for the City of Subiaco, including the following:

1. The Budget 2014-15 document, which includes the Statement of Comprehensive Income by Program/Nature & Type, Rate Setting Statement, Cash Flow Statement, Capital Funding Statement, Notes to and forming part of the Budget, Supporting Schedules, Program Statements and Schedule of Fees and Charges.
2. General Rate of 5.1 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 forty six dollars (\$746) in the General Rate in respect of any rateable property.
4. The option of payment of rates by instalments as detailed in the Budget document.
5. 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.
6. A Waste Service Charge is applied to all properties. The charges are: \$244 for one 80 litre waste service, \$316 for one 120 litre waste service or \$474 for one 240 litre waste service per property per year.
7. 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 2014.
8. A Specified Area Rate of 0.6097 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.
9. An Emergency Services Levy (ESL) Rate of 0.0112 in the dollar on the Gross Rental Value of all properties in ESL category one within the district of the City of Subiaco (or as published in the Government Gazette).
10. A maximum rate of three hundred and ten dollars (\$330) in the ESL Rate is applied in respect of Residential, Farming and Vacant Land (or as published in the Government Gazette).
11. A maximum rate of one hundred and eighty six thousand dollars (\$186,000) in the ESL Rate be applied in respect of Commercial, Industrial and Miscellaneous Land (or as published in the Government Gazette).
12. A minimum rate of sixty four dollars (\$64) for the ESL in respect of any property (or as published in the Government Gazette).
13. An interest charge for the late payment of ESL of eleven percent (11%) per annum, calculated daily be applied to all ESL properties (or as published in the Government Gazette).
14. 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.
15. Funding of \$190,000 be allocated to *Economic Development initiatives*.

16. That staff consider the recommendations of the Economic and Business Sustainability Committee's recommendations dated 26 May 2014 when ranking and prioritising expenditure from the 2014/2015 budget in the following areas from the Economic Development Strategy 2013-2017:
- a. A range of arts and cultural activities and events (already funded)
 - b. Options to leverage the night-time economy
 - c. Progressive and flexible planning guidelines for small bars and café s
 - d. Streetscape improvements in the Town Centre in accordance with the future Town Centre Master Plan (already funded)
 - e. New spaces and enhancement to existing spaces throughout the city with public art in laneways and improved lighting (already funded)
 - f. Use of council-owned assets (land and property) to facilitate developments that will attract new business to the city
 - g. Encourage new businesses to locate themselves in Subiaco by creating outcomes-based developments
 - h. Finalise installation of a secure taxi rank (funded and almost completed)
 - i. Improve activation of underused spaces such as laneways and upper levels of existing buildings

INTRODUCTION

CITY OF SUBIACO

BUDGET 2014-15

INTRODUCTION

The Budget 2014-15 has been developed based on the city's Strategic Financial Plan 2014-2024 that was reviewed in December 2013, following the review of the Corporate Business Plan that was reviewed in October 2013.

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 2014-15 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 management.

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 which was adopted in December 2013.

The budget is based on the following Key Principles:

- Reserves and loans are used to fund Capital Expenditure to ensure intergenerational equity;
- Loans used to fund underground power program and repaid by a 1% Levy on the Rates;
- Fees and charges based on LGCI (3.5%) + 1%;
- Operating Expenditure based current service provisions and adjustments for known variations;
- Capital Expenditure based on the Strategic Financial Plan provisions;
- New project considered in context of the whole Organisation and the whole of life costs; and,
- Full project costing (initial cost & ongoing costs are considered when determining projects).

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, car parks, footpaths, drainage and buildings;
- Continued maintenance and improvement of parks, reserves, sports fields and the general amenity of the city;
- Continuing improvements to improve access for people with disabilities;
- Continuation of traffic calming, pedestrian, cycling and streetscape improvements;
- Implementation of parking and access improvements;
- Improvements to information systems and technology;
- Injection of funds to address road and drainage infrastructure renewal and replacement;
- Additional funds added to budget to address maintenance and renewal of community Facilities;
- Additional funding for the Lords Refurbishment Project; and,
- Completion of the Underground Power Project within the city.

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 the provision 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:

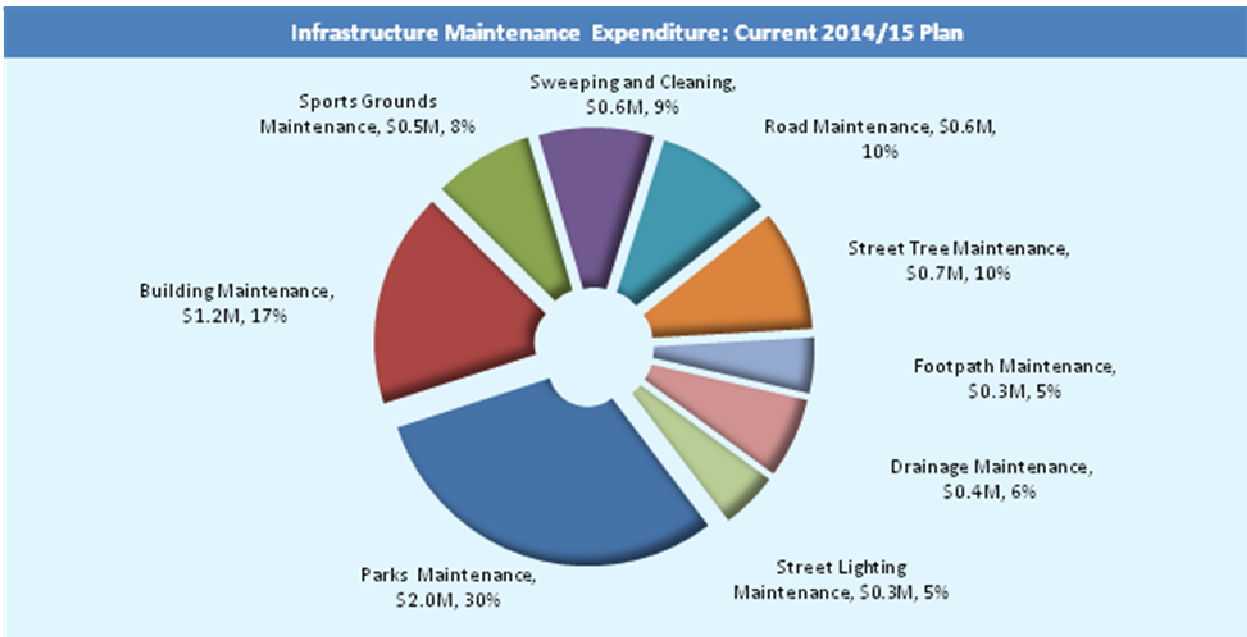
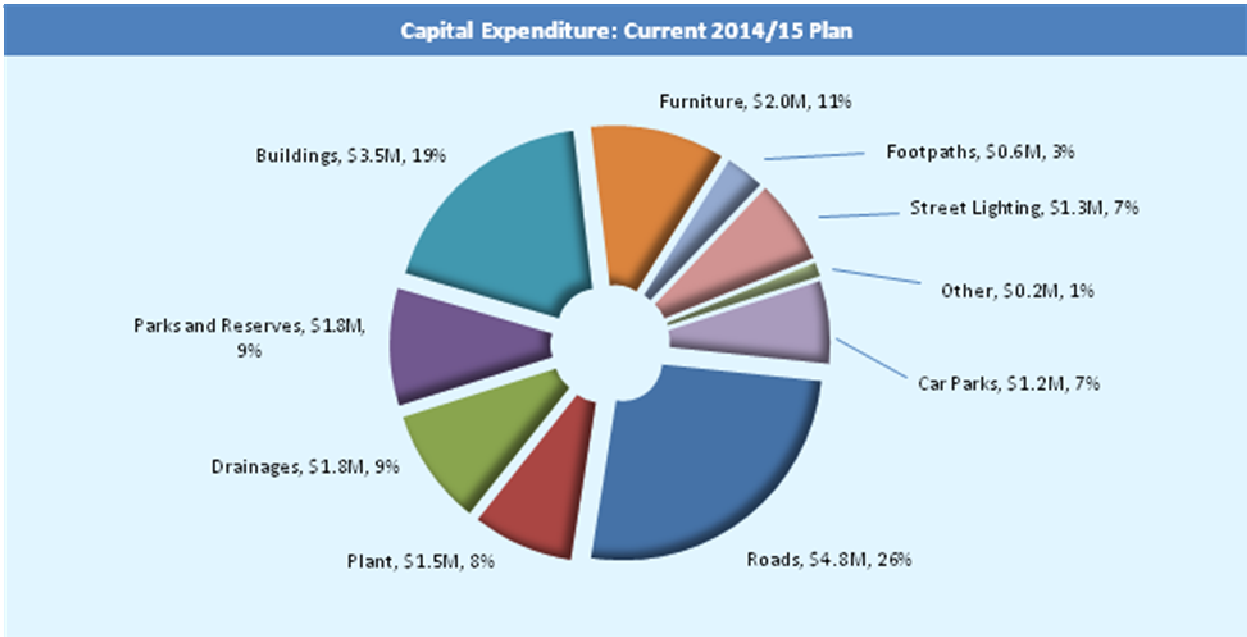
- Fully costing the use of assets and deciding whether benefits received justify retaining them;
- Thoroughly considering the financial impact of increasing asset stocks and acquiring new assets [on a whole of life basis];
- Considering the need to prioritise funding of renewal of existing assets ahead 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 new community assets. By definition this creates a situation which is not financially sustainable.

The Budget 2014-15 has been revised from the Strategic Financial Plan as a result of recent council decisions 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, car parks, drainage, and community facilities. The following charts show the planned capital and maintenance expenditure for the city's assets and infrastructure:



The council has previously deferred major projects such as additional street tree planting, public toilet strategy, lighting enhancement plan, and the administration building improvements in order to facilitate priority projects such as completion of the underground power and Lord's refurbishment.

These and other unfunded projects such as Cambridge bikeway (\$600,000), Urban Forest Strategy (\$200,000), operation of the secure taxi rank (\$100,000 pa.) market development at Station Square (\$130,000), and Barker Street car park project (\$6,000,000), will continue to be reviewed by council as part of the next Strategic Financial Plan development to consider their funding, determine their timing and the appropriateness of projects in order to maintain the city's long term financial sustainability.

Key inclusion adopted in the 2014-2024 strategic financial plan were Rosalie Park tennis club improvements, upgrade Subiaco lake wall , JH Abrahams Improvements, Mabel Park Improvements, Lords refurbishment, implementation of the Parking Strategy, review of the Integrated Transport Plan, and finally implementation of the Integrated Transported Plan actions.

On May 27th 2014 Council resolved that redevelopment of the Subiaco Museum as outlined in the Corporate Business Plan be deferred, and that all future development options for the Subiaco Museum form part of the Community Infrastructure Strategy, currently being developed.

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.

Major Capital Initiatives

Projects	Details		Total Budget \$
Subiaco Town Centre Projects	Drainage	31,750	\$3,581,060
	Footpaths	65,780	
	Local Roads	60,600	
	Major Roads	892,470	
	Lighting	1,026,090	
	Forrest Walk car park	575,000	
	Park Street car park	300,000	
	Parking Systems	199,510	
	Street Scapes	429,860	
TAFE Site – Bishop Street	Investment portfolio		\$2,900,000
Hay Street Property Redevelopment	Investment portfolio		\$2,881,300
Carter Lane development	Investment portfolio		\$2,553,000
Lords redevelopment	Investment portfolio		\$2,500,000
588 Hay Street Property	Investment portfolio		\$2,000,000
Underground Power - Final Stage			\$2,226,000
Keightley Road Drainage			\$1,294,450
Lake Jaulbup			\$473,140
Lords car park			\$500,000
Jersey Street car park			\$125,000

Roads

To maintain the asset condition to an acceptable level of service for any road system, routine resurfacing is required to be undertaken. The program proposed is based on the forward estimates in the Strategic Financial Plan, physical inspection by staff, recorded pothole patching and other maintenance under taken as an indicator of pavement life. The ROMAN pavement evaluation of the city's roads and laneways was carried out in 2012. The program provides for those Local roads and laneways in the worst condition to be resurfaced first.

- Resurfacing – 60%
- Crack Sealing – 20%
- Reconstruction – 20%

The city also receives funding from the Federal Government as a part of the Roads to Recovery Program towards reconstruction of the city's roads and the State Government through Main Roads. The city is expected by the Federal and State Governments, as a part of the funding condition to include, a minimum amount for road related infrastructure upgrading. The road program (approx 4.8 million) consists of:

- Major roads improvements \$3,558,237;
- Local road improvements \$582,750;
- Streetscape improvements \$620,260; and,
- Laneway improvements \$48,670.

Drainage

Following investigations and review of storm events the Drainage Improvements Program was developed to:

- Remove obstructions in the pipelines and entry pits;
- Replace low capacity pipeline section with larger diameter pipes;
- Provide piped drainage system for streets with the aim of reusing the stormwater where possible to the city's parks and gardens and recharge into the ground using closed sumps and drain cells;
- Reduce the potential for property flooding, erosion and safety hazards to motorists caused by wide gutter flows; and,
- Progressively implementing innovations to drainage system based on the Stormwater Quality Strategy.

The cost of these initiatives represents approximately 2.6 million dollars additional funding over the next couple of years to address the identified issue details above. To offset this expenditure the city has sought to increase fees and charges where appropriate and utilise reserve and loan funds to address any short fall in funding to mitigate any major increase in the rates.

The major drainage works relate to the Keightley road upgrade of approx \$1,300,000.

Lord capital

Planned capital expenditure for lords Sporting Facility totals \$2,500,000. The estimated project cost is as follows:

Item	Costs
Refurbishment works	\$1,663,300
15% removal/Construction project contingency	\$249,495
Project Management & Superintendent	\$75,000
Public Arts refurbishment/ repair (provisional sum)	\$45,000
Solar panel installation	\$75,000
Environment Consultant – full time site attendant plus air monitoring during asbestos removal	\$108,600
Environmental consultant – bulk sampling/clearance inspection (Provisional Sum)	\$20,000
Contractor all Risk Coverage Insurance	\$10,000
Quantity Surveyor (provisional Sum)	\$12,000
Community engagement (provisional sum)	\$10,000
Consultants project Contingency	\$75,000
Total estimated Project Cost	\$2,343,895

Car Parks

The following car park renewals and redevelopments have been included in the budget:

- Forrest Walk car park redevelopment \$ 575,000 stage one;
- Jersey Street car park resurfacing and introduction of paid parking \$125,000;
- Lords car park redevelopment \$500,000, planned to follow the building refurbishment; and,
- Park Street car park redevelopment \$300,000.

Park Street (Coles) car park redevelopment was planned and funded in year three of the Strategic Financial Plan at \$300,000. This allowed for a staggered redevelopment of the town centre car parks to lesson impact on parking resources and provides time to develop a plan for how the car park would be redeveloped to meet future needs.

The funding for the car park redevelopments is through the “Parking and Public Transport Facilities” reserve, with the exception of the Lords car park which forms part of the city’s investment properties portfolio and is funded from the “Capital Investment” reserve. Car parks do not form part of the roads network which is partly funded from the Federal and State capital grants which require matching contributions from the city to undertake the works.

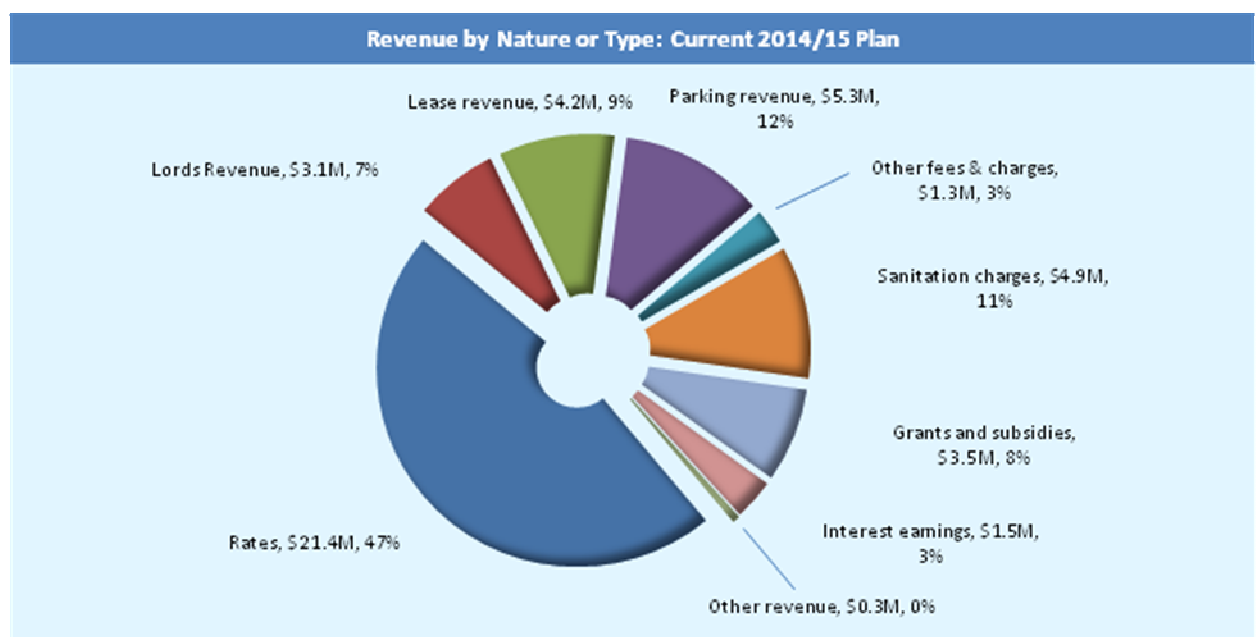
A review of the Strategic Financial Plan has confirmed that there is sufficient funds available in the reserve to enable the Park Street car park to be brought forward to the 2014-2015 budget if the council wishes to undertake works in the next 12 months. Funds of \$300,000 from the parking reserve have been included in the budget, however, these works will still need to be planned and programmed.

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) 29%
- Rates (Commercial) 18%
- Parking 12%
- Sanitation Charges 11%
- Other User Charges 10%
- Lease income 9%
- Grants and subsidies 8%
- Interest Income 3%



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 the review of the strategic financial plan in December this year's budget is based on general rates increase of 2% above the local government cost index which will result in a 5.5% increase this year. The 2% consisted of 1% for the completion of the underground power project and, 1% for additional drainage improvements.

The local government cost index is projected to be 3.5%, for 2014/15 resulting in a proposed rate in the dollar to achieve a balanced budget of 5.10 cents in the dollar.

This year is a rates revaluation year which has resulted in the "rate in the dollar" being adjusted down to achieve a balanced budget and has had the following effect on the average residential and commercial properties:

Average Rates	New GRV (Average)	Current Gen Rate	New Gen Rate	Total Increase / (Decrease) in Rates
<i>Residential</i>	\$27,040	1,299.15	1,379.04	\$79.85
<i>Commercial</i>	\$101,850	5,404.35	5,194.35	\$(210.00)

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 \$269.94 in 2013-14, and have no deferment entitlement or 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 \$707 to \$746. 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 2013-2014:

<i>Local Government</i>	<i>Minimum Rates + 120Ltr Bin Charge * 2013/2014</i>
Nedlands	\$1544.00
Cambridge	\$1383.00
Peppermint Grove	\$1141.00
Claremont	\$1130.00
Mosman Park	\$1047.00
Subiaco	\$1005.00
Cottesloe	\$ 968.00
Perth	\$ 939.00
Victoria Park	\$ 933.00
Vincent	\$ 681.00

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

The specified area rate (SAR) is levied to fund promotion and marketing of the Town Centre and is shown as a separate item on the rate notice. In order to fund a similar program to that of the current year the city would need to raise funds of approximately 726,500.

The budget to fund the Visit Subiaco program has been developed from 30% (217,950) general rates, utilising funds from the CBD promotions reserve (149,450 approx) and determining what "rate in the dollar" is required to fully fund this activity and raise the remaining \$359,100. This has resulted in a change from 1.1586 to 0.6097 cents in the dollar.

This rate was also adjusted as a result of the rates revaluation, which has resulted in a decrease in commercial rates as residential valuations have increased more than commercial valuations this rates revaluation year. This is the opposite to what occurred in the last rates revaluation 3 years ago, when commercial properties increased disproportionately to residential valuations. The following tables show the impact of the changes to the average residential and commercial properties within the specified area:

Revaluation and SAR adjustment.	GRV (Average)	Gen Rate Increase / (Decrease)	SAR Increase / (Decrease)	Total Increase / (Decrease) in Rates
<i>Residential (SAR)</i>	\$27,560	98.84	(91.03)	\$7.81
<i>Commercial (SAR)</i>	\$149,480	(1,162.97)	(830.59)	\$(1,993.56)

Average Specified Area Rates	GRV (Average)	Gen Rate	SAR	Total Rates
<i>Residential (SAR)</i>	\$27,560	1,405.56	168.03	\$1,573.59
<i>Commercial (SAR)</i>	\$149,480	7,623.48	911.37	\$8,534.85

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 6.4% because of rising State Government charges on land-fill.

Waste Service Charges for 2014-15:

An annual Waste Service Charge of \$244 for one 80 litre waste service, \$316 for one 120 litre waste service or \$474 for one 240 litre waste service per property per week applies, increased from \$236 (80L), \$298 (120L) and \$447 (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 \$158 or change to an 80 litre service and save an additional \$72.

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 infrastructure 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; and,
- 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.

Reserves have been managed to help fund the major increases in capital expenditure detailed above after providing for revenue increases. This has been primarily achieved through the use of the investment income reserve. The budgeted transfer from this reserve are \$10,601,411 to fund various projects.

Other major movements in reserves are:

1. The Capital Investment Reserve of \$11,835,200 fund the following projects:
 - Lords \$1,000,000 refurbishment (additional funds);
 - Lords car park \$500,000 redevelopment;

- Hay Street \$2,881,300 redevelopment/refurbishment;
- 588 Hay Street \$2,000,000 refurbishment;
- TAFE site \$2,900,000 development; and,
- Carter Lane \$2,553,900 initial site development.

2. Timing of proceeds and transfer to the Capital Investments reserve:

- Proceeds of 15,500,000 will be received at the end of December 2014 and transferred to the reserve in December.
- Proceeds 8,000,000 will be received in June 2015 from the Carter Lane Project and transferred in June.

3. The Parking Reserve of \$1,304,510 for Forrest Walk, Park Street and Jersey Street car park upgrades and ticket machine upgrades.

4. The Underground Power Reserve of \$925,100 to fund loan repayments to complete the undergrounding of power in the city.

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;
- Street Lighting;
- Drainage Improvements; and,
- Rosalie Park Improvement.

The City can borrow around 15 million in loans, as we are only able to borrow against rates, not assets! However, the capacity to repay the principal and interest is the greatest limitation of our ability to utilise loan funds.

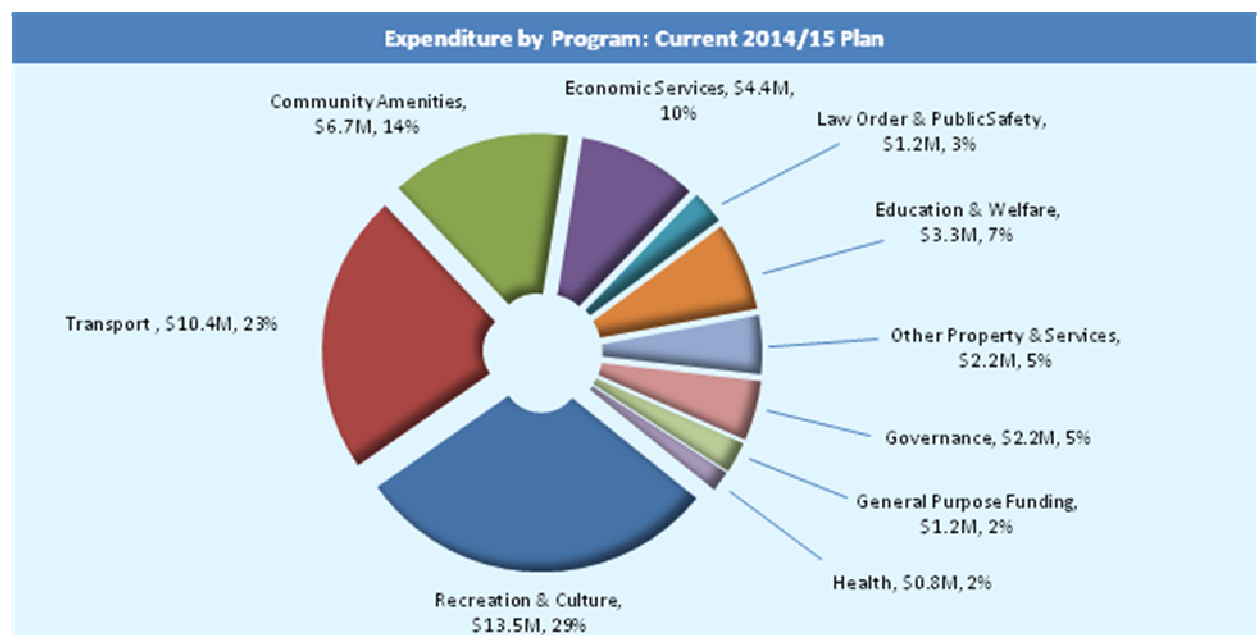
The city has been able to negotiate with Western Power to complete the undergrounding of power within the city for a total project cost of \$6,726,000, as part of the 2014/15 year loans of approximately \$2,226,000 have been provided. The city is also using loans to fund \$600,000 of drainage works. This would result in loan principal outstanding of \$9,827,900 and will require approximately \$1,300,000 per year to finance the loans using a mix of interest and principal loan repayments.

Given the opportunity to complete underground power over the next 12 months the city has kept loan borrowing as low as possible to ensure capacity for the council to complete the required works. Repayments are funded from reserves, utilising the current 1% levy on rates for undergrounding of power.

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 2014-15” 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 and refurbishment of Hay Street properties.

Provision has also been made for payment of the Fair Pay commission decision effective from 1 July 2014, 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, GIS Development, Mobile Application Plan, Mobil Computing, Digital Media Plan & Asset Collection Tools.

STATUTORY STATEMENTS

City of Subiaco

Statement of Comprehensive Income by Nature or Type

		2013/2014 Adopted Budget \$	2013/2014 Revised Budget \$	2013/2014 Estimated Actual \$	2014/2015 Adopted Budget \$
	Notes				
OPERATING REVENUE					
Rates (also includes specified area)	3	19,923,830	20,073,830	20,092,480	21,562,370
Sanitation charges	10	4,602,072	4,602,072	4,587,656	4,857,549
Fees and charges	10	14,114,624	16,484,337	16,396,678	13,387,707
Grants and subsidies and Contributions		2,242,044	2,923,270	2,470,870	3,468,664
Reimbursements and donations		293,800	239,130	287,522	219,461
Interest earnings		1,722,530	1,722,528	2,034,790	1,498,110
Profit on asset disposals	4	11,750	11,750	51,645	49,640
Other revenue		708,060	507,394	459,216	521,960
Total Operating Revenue	1,2	43,618,710	46,564,311	46,380,857	45,565,461
OPERATING EXPENDITURE					
Employee costs		(20,914,760)	(20,857,875)	(22,251,283)	(22,470,198)
Materials and contracts		(13,455,198)	(14,061,387)	(11,105,058)	(14,383,254)
Utilities (gas, electricity, water etc.)		(952,754)	(896,254)	(891,799)	(1,003,667)
Depreciation on non-current assets	9	(4,191,200)	(4,191,200)	(4,256,255)	(4,191,000)
Interest expenses		(471,000)	(471,000)	(129,900)	(513,500)
Insurance expenses		(600,000)	(731,500)	(661,448)	(626,000)
Loss on asset disposal	4	(235,160)	(235,160)	(70,037)	(107,560)
Other expenditure		(6,167,305)	(5,646,905)	(5,847,638)	(3,361,060)
Total Operating Expenditure	1,2	(46,987,377)	(47,091,281)	(45,213,418)	(46,656,239)
NET RESULT		(3,368,667)	(526,970)	1,167,439	(1,090,778)

City of Subiaco
Statement of Comprehensive Income by Program

	Notes	2013/2014 Adopted Budget \$	2013/2014 Revised Budget \$	2013/2014 Estimated Actual \$	2014/2015 Adopted Budget \$
OPERATING REVENUE (Excluding Contributions to Development of Assets)					
General Purpose Funding		21,575,680	21,627,140	21,979,350	23,461,370
Governance		2,000	2,000	1,750	2,000
Law Order & Public Safety		22,900	62,100	70,405	27,900
Health		157,278	180,538	212,760	162,600
Education & Welfare		1,195,327	1,315,796	1,353,490	1,337,604
Community Amenities		4,927,371	4,927,372	4,935,954	5,197,849
Recreation & Culture		4,714,330	3,692,567	3,329,393	3,312,987
Transport		5,081,500	5,264,000	5,357,341	5,430,620
Economic Services		777,180	792,180	839,082	587,110
Other Property & Services		4,363,376	7,362,206	7,360,658	4,393,771
Total Operating Revenue	1,2	42,816,942	45,225,899	45,440,183	43,913,811
OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)					
General Purpose Funding		(1,034,965)	(1,034,965)	(998,350)	(1,151,880)
Governance		(1,981,049)	(1,936,049)	(1,869,285)	(2,212,018)
Law Order & Public Safety		(1,168,994)	(1,180,694)	(1,199,249)	(1,231,796)
Health		(726,065)	(728,565)	(659,993)	(770,435)
Education & Welfare		(2,598,799)	(3,071,531)	(2,970,089)	(3,303,766)
Community Amenities		(6,544,864)	(6,514,064)	(6,374,356)	(6,673,381)
Recreation & Culture		(14,024,104)	(12,956,593)	(12,807,458)	(13,512,660)
Transport		(9,699,139)	(9,697,439)	(9,603,410)	(10,384,727)
Economic Services		(6,358,652)	(6,445,552)	(6,354,814)	(4,615,996)
Other Property & Services		(2,144,586)	(2,828,571)	(2,176,477)	(2,178,520)
Total Operating Expenditure	1,2	(46,281,217)	(46,394,023)	(45,013,481)	(46,035,179)
BORROWING COSTS EXPENSE					
Recreation & Culture		(133,900)	(133,900)	(52,800)	(134,000)
Other Property & Services		(20,200)	(20,200)	(20,200)	(20,200)
Transport		(8,900)	0	0	(48,200)
Economic Services		(308,000)	(308,000)	(56,900)	(311,100)
Total Borrowing Costs Expense	6	(471,000)	(462,100)	(129,900)	(513,500)
CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS					
Education & Welfare		55,000	0	0	24,000
Recreation & Culture		133,000	307,500	65,500	127,400
Transport		602,017	1,019,164	823,529	1,450,610
Total Contributions to the Development of Assets	16	790,017	1,326,664	889,029	1,602,010
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
Law Order & Public Safety		(32,200)	(32,200)	10,598	(8,380)
Health		(12,250)	(12,250)	(21,810)	0
Education & Welfare		(6,200)	(6,200)	0	(5,390)
Community Amenities		(55,830)	(55,830)	6,799	(9,950)
Recreation & Culture		(41,210)	(41,210)	20,188	(6,350)
Transport		(23,220)	(23,220)	(6,670)	10,180
Economic Services		0	0	0	(1,290)
Other Property & Services		(52,500)	(52,500)	(27,497)	(36,740)
Total Profit/(Loss) on Disposal of Assets	4	(223,410)	(223,410)	(18,392)	(57,920)
NET RESULT		(3,368,668)	(526,970)	1,167,439	(1,090,778)

Rate Setting Statement

		2013/2014 Adopted Budget \$	2013/2014 Revised Budget \$	2013/2014 Estimated Actual \$	2014/2015 Proposed Budget \$
	Notes				
OPERATING EXPENDITURE					
General Purpose Funding		(1,034,965)	(1,034,965)	(998,350)	(1,151,880)
Governance		(1,981,049)	(1,936,049)	(1,869,285)	(2,212,018)
Law Order & Public Safety		(1,201,194)	(1,212,894)	(1,199,259)	(1,240,176)
Health		(738,315)	(740,815)	(681,803)	(770,435)
Education & Welfare		(2,604,999)	(3,077,731)	(2,970,089)	(3,309,156)
Community Amenities		(6,600,694)	(6,569,894)	(6,382,806)	(6,685,551)
Recreation & Culture		(14,199,214)	(13,131,703)	(12,860,258)	(13,663,110)
Transport		(9,731,259)	(9,720,659)	(9,610,080)	(10,458,937)
Economic Services		(6,666,652)	(6,753,552)	(6,411,714)	(4,928,386)
Other Property & Services		(2,229,036)	(2,913,021)	(2,229,774)	(2,236,590)
Total Operating Expenditure	1,2	(46,987,377)	(47,091,283)	(45,213,418)	(46,656,239)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(22,786,900)	(22,646,466)	(14,537,013)	(14,286,377)
Furniture and Equipment	Capital	(1,555,533)	(1,631,942)	(396,132)	(2,014,160)
Plant and Equipment	Works	(1,483,000)	(1,500,225)	(1,281,866)	(1,521,000)
Subtotal	Programme	(25,825,433)	(25,778,633)	(16,215,011)	(17,821,537)
Infrastructure Expenditure					
Road Works		(4,240,440)	(4,271,862)	(1,725,070)	(4,761,247)
Landscape & Irrigation Works	Refer to	(143,367)	(194,567)	(111,021)	(196,160)
Drainage Works	Capital	(1,415,600)	(1,552,904)	(1,040,313)	(1,753,830)
Footpath Works	Works	(434,100)	(389,470)	(315,839)	(439,140)
Street Lighting	Programme	(1,261,300)	(1,400,009)	(257,224)	(1,261,090)
Car Park Improvements		(641,800)	(631,930)	(107,420)	(1,249,510)
Other Infrastructure		(184,700)	(184,700)	(116,918)	(206,700)
Parks and Reserves Improvements					
Irrigation Upgrades		(283,000)	(274,620)	(184,682)	(445,790)
Furniture & Lighting Upgrades		(100,000)	(108,380)	(108,191)	(100,000)
Playground Upgrades		(414,300)	(414,300)	(161,879)	(426,683)
Landscaping Upgrades		(2,208,140)	(1,733,330)	(1,058,700)	(791,145)
Subtotal		(11,326,747)	(11,156,072)	(5,187,257)	(11,631,295)
Total Capital Works Programme		(37,152,180)	(36,934,705)	(21,402,268)	(29,452,832)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(10,423,902)	(13,590,318)	(11,013,780)	(28,971,703)
Loan Repayment - Principal	6 (f)	(781,600)	(781,600)	(747,600)	(719,700)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(11,750)	(11,750)	(51,645)	(49,640)
Total Other Outflows		(11,217,252)	(14,383,668)	(11,813,025)	(29,741,043)
TOTAL FUNDS REQUIRED		(95,356,809)	(98,409,656)	(78,428,711)	(105,850,114)
OPERATING REVENUE					
General Purpose Funding (excluding rates)		2,262,530	2,163,990	2,497,550	2,258,110
Governance		2,000	2,000	1,750	2,000
Law Order & Public Safety		22,900	62,100	81,013	27,900
Health		157,278	180,538	212,760	162,600
Education & Welfare		1,250,327	1,315,796	1,353,490	1,361,604
Community Amenities		4,927,371	4,927,372	4,951,203	5,200,069
Recreation & Culture		4,847,330	4,000,067	3,415,081	3,450,487
Transport		5,683,517	6,283,164	6,180,870	6,917,420
Economic Services		777,180	792,180	839,082	587,110
Other Property & Services		4,375,126	7,373,956	7,366,258	4,394,901
Total Operating Revenue		24,305,559	27,101,163	26,899,057	24,362,201
OTHER INFLOWS					
Reserve Utilised	7	35,715,932	34,808,407	20,219,988	26,998,485
Proceeds from Loans	6	6,180,000	6,180,000	5,945,000	3,061,000
Proceeds from Disposal of Assets	4	3,386,000	3,413,454	480,060	23,986,000
Non cash items					
Write Back Depreciation	9	4,191,200	4,191,200	4,256,255	4,191,000
Write Back Loss On Disposal Of Assets	4	235,160	235,160	70,037	107,560
Opening Balance B/Fwd 1 July		2,029,808	3,017,122	3,017,122	1,940,608
Total Other Inflows		51,738,100	51,845,343	33,988,462	60,284,653
TO BE MADE UP FROM RATES	Refer to Rates Schedule	19,313,150	19,463,150	19,481,800	21,203,260
SURPLUS / (DEFICIT)		0	0	1,940,608	0

City of Subiaco
Cash flow statement

		2013/14 Adopted Budget \$	2013/2014 Estimated Actual \$	2014/2015 Proposed Budget \$
	Notes			
Cash Flows From Operating Activities				
Receipts				
Rates		19,740,980	18,398,484	19,485,503
Operating Grants, Subsidies & Contributions		1,452,027	1,571,841	1,866,654
Reimbursements & Donations		293,800	287,522	219,461
Fees & Charges		14,569,792	15,997,353	13,860,368
Sanitation Charges		4,602,072	4,587,656	4,857,549
Interest Earnings		1,722,530	2,034,790	1,498,110
Goods & Services Tax		1,250,465	1,510,586	1,369,098
Other Revenue		708,060	459,216	521,960
		44,339,726	44,847,448	43,678,703
Payments				
Employee Costs		(20,527,016)	(21,859,529)	(22,077,787)
Materials & Contracts		(13,726,934)	(11,215,661)	(14,673,551)
Utility Charges		(952,754)	(891,799)	(1,003,667)
Insurance Expenses		(600,000)	(661,448)	(626,000)
Donations, Contributions and Grants Made		(187,000)	(166,650)	(279,380)
Interest Expenses		(471,000)	(129,794)	(513,500)
Goods & Services Tax		(1,250,465)	(1,369,098)	(1,369,098)
Other Expenditure		(5,980,305)	(5,675,995)	(3,081,680)
		(43,695,474)	(41,969,974)	(43,624,663)
Net Cash Provided By (Used In) Operating Activities	15	644,252	2,877,474	54,040
Cash Flows From Investing Activities				
Payments for Development of Land & Buildings		(746,400)	(717,600)	(1,021,870)
Payments for Development of Investment Properties		(22,040,500)	(13,819,413)	(13,264,507)
Payments for Purchase of Furniture		(1,555,533)	(396,132)	(2,014,160)
Payments for Purchase of Plant & Equipment		(1,483,000)	(1,281,866)	(1,521,000)
Payments for Construction of Infrastructure Assets		(11,326,747)	(5,187,257)	(11,631,295)
Non-operating Grants, Subsidies & Contributions		790,017	899,029	1,602,010
Proceeds from Sale of Land		3,000,000		23,500,000
Proceeds from Sale of Plant & Equipment		386,000	480,060	486,000
Net Cash Provided By (Used In) Investing Activities		(32,976,163)	(20,023,179)	(3,864,822)
Cash Flows From Financing Activities				
Proceeds from borrowing (New Loans)	6	6,180,000	5,945,000	3,061,000
Repayment of borrowing	6	(781,600)	(747,600)	(719,700)
Net Cash Provided By (Used In) Financing Activities		5,398,400	5,197,400	2,341,300
Net Increase (Decrease) in Cash Held		(26,933,511)	(11,948,305)	(1,469,482)
Cash held beginning of period		39,981,980	40,924,424	28,976,118
Cash held end of period		13,048,469	28,976,118	27,506,636
Reconciliation of cash:				
Cash at Bank	1 (n)	4,593,992	5,658,228	2,215,528
Cash at Bank - Restricted		8,454,477	23,317,890	25,291,108
		13,048,469	28,976,118	27,506,636
* This statement is to be read in conjunction with the accompanying notes				
Government Grants/Appropriations	16			

City of Subiaco
Capital Funding Summary

	2013/2014 Adopted Budget \$	2013/2014 Revised Budget \$	2013/2014 Estimated Actual \$	2014/2015 Proposed Budget \$
Capital Works				
Land and Buildings	(22,786,900)	(22,646,466)	(14,537,013)	(14,286,377)
Furniture and Equipment	(1,555,533)	(1,631,942)	(396,132)	(2,014,160)
Plant and Equipment	(1,483,000)	(1,500,225)	(1,281,866)	(1,521,000)
Road Works	(4,240,440)	(4,271,862)	(1,725,070)	(4,761,247)
Landscape & Irrigation Works	(143,367)	(194,567)	(111,021)	(196,160)
Drainage Works	(1,415,600)	(1,552,904)	(1,040,313)	(1,753,830)
Footpath Works	(434,100)	(389,470)	(315,839)	(439,140)
Street Lighting	(1,261,300)	(1,400,009)	(257,224)	(1,261,090)
Car Park Improvements	(641,800)	(631,930)	(107,420)	(1,249,510)
Other Infrastructure	(184,700)	(184,700)	(116,918)	(206,700)
Parks and Reserves Improvements				
Irrigation Upgrades	(283,000)	(274,620)	(184,682)	(445,790)
Furniture & Lighting Upgrades	(100,000)	(108,380)	(108,191)	(100,000)
Playground Upgrades	(414,300)	(414,300)	(161,879)	(426,683)
Landscaping Upgrades	(2,208,140)	(1,733,330)	(1,058,700)	(791,145)
Total Capital Works Programme	(37,152,180)	(36,934,705)	(21,402,268)	(29,452,832)
Reserves Utilised for Capital Works				
Buildings and Facilities	524,400	516,520	380,916	330,280
Capital Investment	20,402,500	19,817,500	13,527,900	11,835,200
Investment Income	10,191,729	9,986,419	3,439,833	10,258,921
Infrastructure Replacement	404,700	313,100	152,030	753,924
Parking and Public Transport Facilities	980,500	951,230	363,905	1,304,510
Waste Management	227,000	245,742	240,695	227,000
Plant & Equipment Replacement	530,000	504,164	251,790	699,000
HACC Asset Replacement	0	300	28,664	0
Total Reserves Utilised	33,260,829	32,334,975	18,385,733	25,408,835
Contributions to the Development of Assets				
Main Roads WA - MRRG	446,017	598,372	673,292	689,874
Main Roads WA - Blackspot	106,000	264,792	4,792	600,736
Department of Transport & Regional Development	0	106,000	104,300	120,000
Street Lighting Subsidy	10,000	10,000	10,000	10,000
Department of Sport and Recreation	0	50,000	56,400	0
Capital Contributions - Bus Shelters	40,000	40,000	41,145	30,000
Lotteries Commission	133,000	257,500	9,100	127,400
Health Department - HACC	55,000	0	0	24,000
Total Contributions to the Development of Assets	790,017	1,326,664	899,029	1,602,010
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	386,000	413,454	480,060	486,000
Total Proceeds Disposal of Assets	386,000	413,454	480,060	486,000
Proceeds from Loans				
Rosalie Park Improvements	1,445,000	1,445,000	1,445,000	0
Street Lighting	235,000	235,000	0	235,000
Drainage	0	0	0	600,000
Total Proceeds from Loans	1,680,000	1,680,000	1,445,000	835,000
TOTAL MUNICIPAL FUNDS REQUIRED	(1,035,334)	(1,179,612)	(192,446)	(1,120,987)

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.

Monies held in the Trust Fund have been excluded from the consolidated financial statements.

c) 2013/2014 Estimated Actual Balances

Balances shown in this budget as 2013/2014 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 9.5% 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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

k) Fixed Assets

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

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. Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years. 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 was required to include as an asset (by 30th 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, being fair value at the date of acquisition (deemed cost) as per AASB 116 they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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.

Revaluation

Increases in the carrying value of non-current 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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES - k) Continued**Land under Roads**

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset. Whilst such treatment is inconsistent with the requirement of AASB 1051. Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of Council.

Depreciation

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

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

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. As asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

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.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(I) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. Unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. The market with the greatest volume and level of activity for the asset), or in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

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.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

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).

1. SIGNIFICANT ACCOUNTING POLICIES - I) Continued

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).

Valuation Techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market Approach:

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income Approach:

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost Approach:

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

Property, Plant and Equipment

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.

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 - 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;
- (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 5.1000 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	7,580 properties, with a total GRV of \$243,262,991
(ii) Commercial Properties	1,254 properties, with a total GRV of \$155,376,476
(iii) Industrial Properties	13 properties, with a total GRV of \$ 1,463,145

The Rates Charge will be 5.100 cents for every dollar of Gross Rental Value, and will yield the following:

(i) Residential Properties	12,406,410
(ii) Commercial Properties	7,924,200
(iii) Industrial Properties	74,620
	20,405,230

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 forty six dollars (\$746), that property will be charged the minimum rates charge of \$746.

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	922 properties, with a total GRV of \$11,961,672
(ii) Commercial properties	7 properties, with a total GRV of \$ 56,815

This minimum rate will yield the following:

(i) Residential properties	687,810
(ii) Commercial properties	5,220

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 5.1000 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 0.6097 cents in the dollar of gross rental value.

Estimated number of properties	453
Gross rental value	58,899,998
Estimated yield	359,110

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 \$22,483,528.

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 their rates in one payment the due date for payment will be 35 days after date of service of the notice of valuation and rate (proposed due date of 28 August 2014).

3 RATING AND VALUATIONS [Reg. 23] - f) continued

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 (proposed due date of 28 August 2014)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 6 November 2014)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 8 January 2015)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 12 March 2015)

An administration charge of fifty two dollars and twenty cents (\$52.20) will be levied on each property when the ratepayer elects to pay by instalments. It is estimated that the city will receive \$120,000 in instalment administration fees.

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

An interest charge of eleven percent (11%) per annum, calculated daily, will be imposed on rates charges and any other charges if payment is not received by the applicable due date. It is estimated that the city will receive \$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 27 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 \$543,920 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$486,000 resulting in an estimated book loss of \$57,920. Please refer to the Plant Replacement Programme schedule for 2014/2015, 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 \$23,500,000 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	946,110
(II) Other funds invested	500,000

Total estimated earnings from investments	1,446,110
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6 BORROWINGS [Reg. 29]

a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2014.

b) Overdraft Outstanding at End of Financial Year.

The city will have no outstanding overdraft accounts as at the 30 June 2014.

6 BORROWINGS [Reg. 29] - continued**c) Purpose of Borrowings**

The city does not propose to apply all or part of any existing borrowings to a purpose other than that for which the money was borrowed.

d) Proposed Borrowing**Information of proposed borrowing for the year:**

The city proposes to exercise its powers to borrow as per section (6.20) of the Local Government Act 1995. The following table summarises the borrowings proposed for 2014/2015:

Purpose	New loan	New Loan
	<i>Drainage Keightley Street</i>	<i>Underground Power Round 7</i>
Estimated Amount	600,000	2,226,000
Proposed Accommodation	Fixed term loan	Fixed term loan
Estimated Term	20 years	20 years
Estimated Interest Rate & other charges	6.5% Quarterly 1.625% compounding quarterly	5.20% Semi Annual 2.60% compounding semi annually
Estimated amount to be used this year	600,000	2,226,000
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".

6 BORROWINGS [Reg. 29] *continued*

f) Budgeted Repayments

The budgeted repayments schedule for 2014/2015 is as follows

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 4	0		0	0	0
121A	Rosalie Park Improvements A	672,200		41,800	25,500	646,700
121B	Rosalie Park Improvements B	150,900		9,200	5,300	145,600
121C	Rosalie Park Improvements C	1,195,000		67,500	33,300	1,161,700
121D	Rosalie Park Improvements D	250,000		15,500	6,700	243,300
122	Underground Power Round 5	448,500		20,300	448,500	0
123A	Underground Power Round 6	4500000		232,300	133,200	4,366,800
123B	Underground Power Round 7		2,226,000	58,500	32,300	2,193,700
TBA	Street Lighting	(CDFW)	235,000	8,900	19,700	215,300
TBA	Drainage Keightley Street		600,000	39,300	15,200	584,800
		7,486,600	3,061,000	513,500	719,700	9,827,900

The comparative information from the 2013/2014 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	225,700		3,600	225,700	0
118	Chamber and Office Improvements	270,000		20,200	0	270,000
119	Underground Power Round 4	186,200		11,000	186,200	0
121A	Rosalie Park Improvements A	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	0	0	1,195,000
121D	Rosalie Park Improvements D		250,000	0	0	250,000
122	Underground Power Round 5	755200		42,300	306,700	448,500
123A	Underground Power Round 6		4,500,000	0	0	4,500,000
TBA	Street Lighting		0	0	0	0
		2,289,200	5,945,000	129,900	747,600	7,486,600

The comparative information from the 2013/2014 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	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	0	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	755200		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

7 RESERVES [Reg. 27(h)]

The estimated movements in the city's reserves for the 2014/2015 financial year, with a comparison to the 2013/2014 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 2014/2015 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 total.

9 DEPRECIATION [Reg. 27(n)]

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

	2013/2014 Budgeted Depreciation	2014/2015 Budgeted Depreciation
Governance	19,600	19,600
Law, Order & Public Safety	64,800	64,800
Health	8,000	8,000
Education & Welfare	36,000	36,000
Community Amenities	310,100	310,100
Recreation & Culture	1,044,500	1,044,500
Transport	2,126,200	2,126,200
Economic Services	5,400	5,400
Other Property & Services	576,600	576,400
Total Depreciation	4,191,200	4,191,000

10 FEES AND CHARGES REVENUE INFORMATION [Reg. 25]

The city's 2014/2015 Schedule of Fees and Charges are included at the back of this budget document.

The 2014/2015 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	Budget 2013/2014	Budget 2014/2015
General Purpose Funding	155,000	155,000
Governance	1,800	1,800
Law Order & Public Safety	17,400	23,400
Health	149,778	152,600
Education and Welfare	253,279	258,330
Community Amenities	317,300	332,300
Recreation and Culture	3,974,191	2,749,547
Transport	4,935,000	5,273,000
Economic Services	160,500	202,500
Other Properties and Services	4,150,376	4,239,230
Grand Total	14,114,624	13,387,707

11 BORROWING COSTS (Interest)

Loans	513,500
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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 2013/2014	Budget 2014/2015
Cash & Investments		
Cash at Bank & Investments	28,976,118	27,510,436
Financial assets	0	0
Debtors		
Rates Debtors	1,773,311	3,850,178
Sundry Debtors	1,951,184	1,603,618
Other Current Assets	744,607	822,144
Total Current Assets	33,445,220	33,786,376

LESS CURRENT LIABILITIES

Creditors & Provisions

Creditors	2,833,185	2,616,730
Provision for Employee Entitlements (Current)	3,195,875	3,520,875
Income in Advance	866,054	1,066,055
Loan Liability (Current)	747,600	719,700
Bonds	1,291,608	1,291,608
Total Current Liabilities	8,934,322	9,214,968

ADD BACK LOAN LIABILITY

	747,600	719,700
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LESS RESTRICTED ASSETS

Cash Backed Reserves	23,317,890	25,291,108
Other Restricted Assets	0	0
Total Restricted Assets	23,317,890	25,291,108
NET CURRENT ASSETS	1,940,608	0

* The balances as at 30/6/14 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 CASH FLOW STATEMENT

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

	Budget 2013/2014	Estimated Actual 2013/2014	Budget 2014/2015
Change in net assets resulting from operations As per Operating Statement	(3,368,668)	1,167,439	(1,090,778)
Add/(Less) non cash items:			
Depreciation	4,191,200	4,256,255	4,191,000
Profit/Loss on sale of assets	223,410	18,392	57,920
Government grants & subsidies adjustment	(790,017)	(899,029)	(1,602,010)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in debtors	72,319	(2,037,703)	(1,804,206)
Change in accrued revenue	0		
Change in prepayments	0		
Change in inventory	(2,632)	(2,632)	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	325,000	325,000	325,000
Change in creditors	(6,360)	49,752	(20,254)
Change in income received in advance	0	0	0
Net cash provided by operating activities	644,252	2,877,474	54,040

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget
2014/2015**

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

Source	Project	Amount
Main Roads WA - MRRG	Major road improvements	689,874
Main Roads WA - Blackspot	Major road improvements	600,736
Department of Transport & Regional Development	Major road improvements	120,000
Street Lighting Subsidy	Streetlighting Subsidy	10,000
Capital Contributions - Bus Shelters	Bus shelter improvement/renewals	30,000
Lotteries Commission	Building Facilities Improvements	127,400
Health Department - HACC	HACC Equipment Purchases	24,000
		1,602,010

SUPPORTING SCHEDULES

CITY OF SUBIACO
RATES SCHEDULE FOR 2014/2015

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2014-2015 \$
GENERAL RATE REVENUE	3				
@ 5.1 cents in the dollar					
GRV - Residential	3a	7,580	243,262,991	5.1000	12,406,410
GRV - Commercial	3a	1,254	155,376,476	5.1000	7,924,200
GRV - Industrial	3a	13	1,463,145	5.1000	74,620
Sub Totals		8,847	400,102,612		20,405,230
 <i>Minimum Rates</i> @ 746					
GRV - Residential	3b	922	11,961,672	746	687,810
GRV - Commercial	3b	7	56,815	746	5,220
GRV - Industrial	3b	-	-	746	-
Sub Totals		929	12,018,487		693,030
Total General Rates to be Levied			412,121,099		21,098,260
Interim Rates					100,000
Back Rates					5,000
Total made up from rates					21,203,260
 SPECIFIED AREA RATE REVENUE: @ 0.6097 cents in the dollar					
All properties	3c	453	58,899,998	0.6097	359,110
NET REVENUE FROM RATES					21,562,370

SUMMARY OF TRANSFERS TO & FROM RESERVE 2014/2015

	2013/2014 Original Budget				2013/2014 Estimated Actual				2014/2015 Budget			
	Opening Balance 1 July 13	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 14	Opening Balance 1 July 13	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 14	Opening Balance 1 July 14	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 15
RESERVE ACCOUNT												
Buildings and Facilities	1,695,614	905,803	517,710	2,083,707	1,884,598	914,002	401,116	2,397,484	2,397,484	80,340	350,480	2,127,344
Capital Investment	19,024,009	1,500,000	20,402,500	121,509	18,298,873	0	13,527,900	4,770,973	4,770,973	23,500,000	11,835,200	16,435,773
Investment Income	9,368,321	5,557,590	11,443,698	3,482,213	8,118,897	7,412,445	4,242,241	11,289,101	11,289,101	2,976,540	10,601,411	3,664,230
Infrastructure Replacement	300,593	342,015	354,100	288,508	190,543	498,824	152,030	537,337	537,337	430,740	789,334	178,743
Parking and Public Transport Facilities	1,725,981	34,545	980,500	780,026	1,924,955	99,100	363,905	1,660,150	1,660,150	32,150	1,304,510	387,790
Waste Management	364,650	420,549	227,000	558,199	371,465	410,544	240,695	541,314	541,314	244,573	227,000	558,887
Plant & Equipment Replacement	650,353	532,118	530,000	652,471	867,968	536,213	251,790	1,152,391	1,152,391	384,620	699,000	838,011
Undergrounding of Powerlines	320,889	1,007,114	1,027,600	300,403	486,864	1,009,220	775,500	720,584	720,584	1,201,160	925,100	996,644
HACC Asset Replacement	75,150	1,462	0	76,612	44,951	9,394	28,664	25,681	25,681	1,110	0	26,791
Social Housing	0	0	0	0	0	0	0	0	0	0	0	0
Student Bursaries	48,331	1,462	0	49,793	49,195	1,540	0	50,735	50,735	2,030	0	52,765
CBD Promotion	119,845	3,466	115,824	7,487	250,660	3,817	105,027	149,450	149,450	0	149,450	0
Public Art	52,770	117,778	117,000	53,548	35,129	118,681	131,120	22,690	22,690	118,440	117,000	24,130
Heritage Grants Scheme	0	0	0	0	0	0	0	0	0	0	0	0
Total Reserve Account	33,746,507	10,423,902	35,715,932	8,454,477	32,524,098	11,013,780	20,219,988	23,317,890	23,317,890	28,971,703	26,998,485	25,291,108

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
PROPOSED CAPITAL WORKS SUMMARY 2014/2015

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									
Keightley Road (Stage 2) - Installing new drainage main line and pits	295,550	998,900	1,294,450	398,900	295,550	0	0	0	600,000
Forrest Street - Upgrading existing pits and pipes	31,750	0	31,750	0	31,750	0	0	0	0
Row 509 - Hay Street to Dead End	84,000	0	84,000	0	84,000	0	0	0	0
Rosalie Street (Mini-park)- Non-recoverable - Installing inlet debris filters	0	0	0	0	0	0	0	0	0
General - Other Drainage Upgrades	93,530	250,100	343,630	250,100	93,530	0	0	0	0
Sub-total	504,830	1,249,000	1,753,830	649,000	504,830	0	0	0	600,000
Footpath Replacement									
Thomas Street - Barker Rd to Hay St (W) & Roberts Rd to Subiaco Rd (W) - Replacing with insitu concrete footpath	20,150	0	20,150	0	20,150	0	0	0	0
Aberdare Road - Herbert Rd to Derby Rd (N) - Replacing with insitu concrete footpath		30,890	30,890	30,890	0	0	0	0	0
Austin Street - Keightley Rd to Nicholson Rd (N) - Replacing with insitu concrete footpath		24,410	24,410	24,410	0	0	0	0	0
Bedford Avenue - Bagot Rd to Cul-de-sac (W) - Replacing with insitu concrete footpath		19,220	19,220	19,220	0	0	0	0	0
Bishop Street - Upham St to Upham St + 64m (E) - Replacing with insitu concrete footpath	23,600	9,320	32,920	9,320	23,600	0	0	0	0
Gloster Street - Coleraine St to View St (N) - Replacing with insitu concrete footpath		40,710	40,710	40,710	0	0	0	0	0
Hensman Road - Keightley Rd to Nicholson Rd (E) - Replacing with insitu concrete footpath		28,760	28,760	28,760	0	0	0	0	0
Hensman Road - Keightley Rd to Gloster St (W) - Replacing with insitu concrete footpath		44,650	44,650	44,650	0	0	0	0	0
Subiaco Town Centre - Hensman Road - Bagot Rd to Cul-de-sac (E) - Replacing with insitu concrete footpath		38,520	38,520	38,520	0	0	0	0	0
Subiaco Town Centre - Hensman Road - Bagot Rd to Cul-de-sac (W) - Replacing with insitu concrete footpath		27,260	27,260	27,260	0	0	0	0	0
Heytesbury Road - Chester St to Salisbury St (N) - Replacing with insitu concrete footpath		9,450	9,450	9,450	0	0	0	0	0
Heytesbury Road - Ada St to Railway Rd (N) - Replacing with insitu concrete footpath		34,290	34,290	34,290	0	0	0	0	0
Morgan Street - Railway Rd to Fortune St (S) - Replacing with insitu concrete footpath		20,520	20,520	20,520	0	0	0	0	0
Myers St - Fairway to Fairway + 38m (N) - Replacing with insitu concrete footpath		4,100	4,100	4,100	0	0	0	0	0
Robinson Terrace - Troy Tce to Cul-de-sac (N) - Replacing with insitu concrete footpath		15,440	15,440	15,440	0	0	0	0	0
View Street - Gloster St to Heytesbury Rd (E) - Replacing with insitu concrete footpath		11,350	11,350	11,350	0	0	0	0	0
Waylen Road - Railway Rd to Herbert Rd (S) - Replacing with insitu concrete footpath		36,500	36,500	36,500	0	0	0	0	0
Sub-total	43,750	395,390	439,140	395,390	43,750	0	0	0	0
Local Road Improvements									
York Street - May Ave to Ellen St - Resurfacing		122,400	122,400	22,400	0	0	100,000	0	0
Subiaco Town Centre - Forrest Street - Denis St to Railway Rd - Resurfacing	60,600	0	60,600	0	60,600	0	0	0	0
Duke street - Coolgardie St to Cul-de-sac - Resurfacing		31,950	31,950	31,950	0	0	0	0	0
Charles street - Smyth Rd to Railway Rd - Resurfacing		47,700	47,700	47,700	0	0	0	0	0
Murchison Street - Onslow Rd to Aberdare Rd - Resurfacing		106,700	106,700	106,700	0	0	0	0	0
Yilgan street - Onslow Rd to Aberdare Rd - Resurfacing		106,700	106,700	106,700	0	0	0	0	0
Commercial Road - Onslow Rd to Aberdare Rd - Resurfacing		106,700	106,700	106,700	0	0	0	0	0
Sub-total	60,600	522,150	582,750	422,150	60,600	0	100,000	0	0
Major Road Improvement									
Subiaco Town Centre - Rokeby Road - Roberts Rd to Bagot Rd (Town Centre Improvement) - Streetscaping & streetlight upgrade	826,470	0	826,470	0	674,730	0	0	0	151,740
Monash Avenue - Hampden Rd to Winthrop Ave	11,580	0	11,580	0	9,035	0	0	0	2,545
Heytesbury Road - Derby Rd to Railway Rd - Resurfacing (MRRG)		88,800	88,800	39,072	0	0	49,728	0	0
Hamersley Road - Railway Rd to Derby Rd - Resurfacing (MRRG)		32,100	32,100	14,124	0	0	17,976	0	0
Hay Street - Selby St to Jersey St - Resurfacing (MRRG)		128,900	128,900	56,716	0	0	72,184	0	0
Hay Street - Tighe St to Jersey St - Resurfacing (MRRG)		76,800	76,800	33,792	0	0	43,008	0	0
Hamersley Road - Douglas Ave to Union St - Resurfacing (MRRG)		88,200	88,200	38,808	0	0	49,392	0	0
Hay Street - Jersey St to Selby St - Resurfacing (MRRG)		110,600	110,600	48,664	0	0	61,936	0	0
Selby Road - Hay St to Nash St - Resurfacing (MRRG)		200,700	200,700	88,308	0	0	112,392	0	0
Hamersley Road - Derby Road to View Street - Resurfacing (MRRG)		45,900	45,900	20,196	0	0	25,704	0	0
Derby Road - Onslow Rd to Aberdare Rd - Resurfacing (MRRG)		213,100	213,100	93,764	0	0	119,336	0	0
Hampden Road - Park Rd to Gordon St - Resurfacing (MRRG)	258,760	0	258,760	0	114,153	0	0	4,107	140,500
Bishop Road - Upham St to Hay St - Resurfacing (MRRG)		208,200	208,200	91,608	0	0	116,592	0	0
Boadway Rd - Edward St to Myers St	57,690	0	57,690	0	40,171	0		17,519	0
Various intersection improvements - Resurfacing and kerb replacement		42,600	42,600	42,600	0	0	0	0	0
Thomas Street - Installing seagull island and slip lane (Blackspot Project)		120,100	120,100	40,834	0	0	79,266	0	0
Railway Road - Traffic signals modification (Blackspot Project)		275,100	275,100	93,534	0	0	181,566	0	0
Roberts Road - Hamilton St intersection modification (Blackspot Project)		25,167	25,167	8,557	0	0	16,610	0	0
Subiaco Town Centre - Roberts Road - Median island for Alvan St intersection (Blackspot Project)		27,000	27,000	9,180	0	0	17,820	0	0
Tighe Street - Hay St to Upham St - Installing speed cushions (Anti-hoon grant)		22,000	22,000	7,480	0	0	14,520	0	0

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward	Funded from Municipal or Loan Funds \$
Major Road Improvement (Continued)									
Subiaco Road - Coghlan Rd to Thomas St - Installing speed cushions (Anti-hoon grant)		46,900	46,900	15,946	0	0	30,954	0	0
Subiaco Town Centre - Barker Road / Axon Street - Install median island (Blackspot Project)	39,000	0	39,000	0	13,000	0	0	26,000	0
Salvado Road - Install roundabout at St John of God Hospital entrance (Contribution to Town of Cambridge)	115,000	0	115,000	0	108,320	0	0	0	6,680
Selby/Nash Rd - Modifying left slip lane and LED upgrade (Blackspot Project)	156,000	0	156,000	0	52,000	0	0	104,000	0
Station St/Hood Street - Install roundabout and pedestrian crossing (Blackspot Project)	195,000	0	195,000	0	65,000	0	0	130,000	0
Broadway/Stirling Highway - Intersection modification (Contribution to City of Nedlands)	94,070	0	94,070	0	94,070	0	0	0	0
Coghlan Road - Hay St to Bagot Rd - Resurfacing (Roads to Recovery)	52,500	0	52,500	0	32,500	0	0	20,000	0
Sub-total	1,806,070	1,752,167	3,558,237	743,183	1,202,979	0	1,008,984	301,626	301,465
Lighting Improvements									
Subiaco Town Centre - Railway Rd - Onslow Rd to Hay St - Upgrade existing street lights	333,200	0	333,200	0	323,200	0	0	0	10,000
Subiaco Town Centre - Rokeby Road (Stage 1)	99,970	0	99,970	0	99,970	0	0	0	0
Subiaco Town Centre - Rokeby Road (Stage 2)	443,020	0	443,020	0	443,020	0	0	0	0
Hollywood Precinct - Carried forward for payment of complete project	235,000	0	235,000	0	0	0	0	0	235,000
Subiaco Town Centre - Street Lighting Improvements - Upgrade Hay St lights		119,900	119,900	109,900	0	0	10,000	0	0
Lighting Enhancement Plan - Renewals (Decorative Lighting)	30,000	0	30,000	0	30,000	0	0	0	0
Sub-total	1,141,190	119,900	1,261,090	109,900	896,190	0	10,000	0	245,000
Streetscape Improvements									
Hollywood Precinct - Roundabout and traffic treatments	190,400	0	190,400	0	190,400	0	0	0	0
Subiaco Town Centre - Axon Street & York Street	333,560	96,300	429,860	96,300	188,120	0	0	0	145,440
Sub-total	523,960	96,300	620,260	96,300	378,520	0	0	0	145,440
Laneways - Improvements/Renewals									
ROW 411 - Rokeby Rd to Rupert St - Resurfacing		11,030	11,030	11,030	0	0	0	0	0
ROW 372 - ROW 373 to ROW 371 - Resurfacing		16,340	16,340	16,340	0	0	0	0	0
ROW 359 - Derby Rd to Waverley St - Resurfacing		21,300	21,300	21,300	0	0	0	0	0
Sub-total	0	48,670	48,670	48,670	0	0	0	0	0
Park and Reserves									
<i>Reticulation Improvements</i>	70,810	374,980	445,790	374,980	70,810	0	0	0	0
<i>Playground Equipment Improvements</i>	38,273	175,000	213,273	175,000	38,273	0	0	0	0
<i>Public Domain Furniture Improvements</i>		50,000	50,000	50,000	0	0	0	0	0
<i>Park Lighting Improvements</i>		50,000	50,000	50,000	0	0	0	0	0
Sub-total	322,493	649,980	972,473	649,980	322,493	0	0	0	0
Environmental Improvements									
Lake Environment Improvements	432,920	40,090	473,010	40,090	432,920	0	0	0	0
Greening Strategy (WESROC)		50,110	50,110	50,110	0	0	0	0	0
Storm Water Quality Strategy	45,455	50,110	95,565	50,110	45,455	0	0	0	0
Water Treatment Plant Replacement	27,270	0	27,270		27,270	0	0	0	0
Other Parks and Reserves		99,690	99,690	99,690	0	0	0	0	0
Community Garden	45,500	0	45,500	0	45,500	0	0	0	0
Street Trees - Renewal	25,000	75,000	100,000	75,000	25,000	0	0	0	0
Cycling Improvements		99,800	147,490	99,800	47,690	0	0	0	0
Sub-total	623,835	414,800	1,038,635	414,800	623,835	0	0	0	0
Other Projects									
Street Furniture Improvements/Renewals		26,200	26,200	26,200	0	0	0	0	0
Bus Shelters Improvement/Renewals	30,600	49,900	80,500	19,900	30,600	0	30,000	0	0
Car Parking Improvements									
- Park Street Carpark Improvements		300,000	300,000	300,000	0	0	0	0	0
- Jersey Street Carpark Improvements		125,000	125,000	125,000	0	0	0	0	0
- Forrest Street Carpark (Upgrade)	350,000	225,000	575,000	225,000	350,000	0	0	0	0
- Parking Management Information System	124,510	75,000	199,510	75,000	124,510	0	0	0	0
- Carpark Security/Safety Enhancements	50,000	0	50,000		50,000	0	0	0	0
Sub-total	555,110	801,100	1,356,210	771,100	555,110	0	30,000	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	284,070	737,800	1,021,870	725,800	91,280	0	12,000	115,400	77,390
Minor Equipment Purchases (HACC)		10,000	10,000	10,000	0	0	0	0	0
Investment Assets Acquisitions/Developments	6,085,200	4,250,000	10,335,200	4,250,000	6,085,200	0	0	0	0
- 3 Price Street (Lords) - Property Improvements	1,429,307	1,000,000	2,429,307	1,000,000	1,338,385				90,922
- 3 Price Street (Lords) - Car Park		500,000	500,000	500,000	0				0
Major Information Systems Improvements	989,170	240,500	1,229,670	240,500	630,530	0	0	0	358,640
Major Information Technology Improvements	189,000	492,000	681,000	492,000	139,510	0	0	0	49,490
Sub-total	8,976,747	7,230,300	16,207,047	7,218,300	8,284,905	0	12,000	115,400	576,442
Lords Sports Club									
Information Technology Improvements	57,640	35,850	93,490	35,850	0	0	0	0	57,640
Sub-total	57,640	35,850	93,490	35,850	0	0	0	0	57,640
Sub-total	14,616,225	13,315,607	27,931,832	11,554,623	12,873,212	0	1,160,984	417,026	1,925,987
Plant and Equipment		1,521,000	1,521,000	981,000	0	486,000	24,000	0	30,000
TOTAL CAPITAL WORKS PROPOSALS	14,616,225	14,836,607	29,452,832	12,535,623	12,873,212	486,000	1,184,984	417,026	1,955,987

PLANT AND EQUIPMENT SUMMARY 2014/2015

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Grant	Municipal	WDV	Gain (-)	Loss
LIGHT VEHICLES											
GOVERNANCE											
Chief Executive Officer	LV218	2473	1DZQ430	59,000	30,000	29,000		0	31,915		1,910
Director Development Services	LV225	2482	1EBG345	44,000	24,000	20,000		0	22,870	(1,130)	
Director Technical Services	LV231	2549	1EEI453	54,000	30,000	24,000		0	30,806		810
RANGER SERVICES											
Ranger 4	LV206	2451	1DWC518	35,000	14,000	21,000		0	18,194		4,190
Ranger 5	LV207	2450	1DWD262	35,000	14,000	21,000		0	18,194		4,190
HEALTH & BUILDING											
Manager Building & Health	LV232	2554	1EGI544	35,000	15,000	20,000		0	16,294		1,290
FINANCIAL SERVICES											
Manager Financial Services	LV227	2483	1ECC960	35,000	15,000	20,000		0	20,120		5,120
WASTE SERVICES											
Coordinator Waste & Fleet Services	LV212	2466	1DXV792	35,000	15,000	20,000		0	21,550		6,550
LIBRARY											
Manager Library & Museum	LV228	2513	1EBZ365	35,000	15,000	20,000		0	18,532		3,530
PARKS SERVICES											
Manager Parks Services	LV219	2475	1DZU237	35,000	15,000	20,000		0	18,557		3,560
Coordinator Parks Development	LV216	2469	1DMA997	35,000	15,000	20,000		0	17,946		2,950
INFRASTRUCTURE SERVICES											
Manager Infrastructure Services	LV230	2550	1EDY997	35,000	15,000	20,000		0	17,879		2,880
Coordinator Fleet, Traffic & Road Safety	LV213	2471	1DYD638	35,000	15,000	20,000		0	20,818		5,820
Coordinator Design & Development	LV214	2470	1DYD626	35,000	15,000	20,000		0	20,818		5,820
Coordinator Infrastructure & Waste Maintenance	LV220	2472	1EAH893	35,000	15,000	20,000		0	19,366		4,370
Principal Engineer	LV224	2481	1EBX326	35,000	15,000	20,000		0	21,777		6,780
TECHNICAL SERVICES											
Workshop	LV198	2351	1DRI817	35,000	15,000	20,000		0	12,780	(2,220)	
PROPERTY & PROJECT SERVICES											
Manager Property & Projects	LV221	2476	1EAS532	35,000	15,000	20,000		0	24,774		9,770
INFORMATION TECHNOLOGY											
Manager Information Services	LV222	2478	1EAK093	35,000	15,000	20,000		0	22,528		7,530
HUMAN RESOURCES											
Manager Human Resources	LV223	2477	1EAK091	35,000	15,000	20,000		0	22,031		7,030

PLANT AND EQUIPMENT SUMMARY 2014/2015

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Grant	Municipal	WDV	Gain (-)	Loss
COMMUNITY DEVELOPMENT											
Manager Recreation Services	LV229	2548	1EDW066	35,000	15,000	20,000		0	19,366		4,370
COMMUNITY SERVICES											
Manager Community Services	LV226	2480	1EBU677	35,000	15,000	20,000		0	20,390		5,390
Manager Community Services -Handy Van HACC	LV208	2448	1DWD261	35,000	11,000		24,000	0	11,001		0
TOTAL				857,000	378,000	455,000	24,000	0	468,504	-3,350	93,860
HEAVY VEHICLES											
WASTE SERVICES											
Recycling Truck	HV46	2170	1DEC373	260,000	38,000	222,000		0	42,781		4,780
TOTAL				260,000	38,000	222,000	0	0	42,781	0	4,780
TRUCKS & PLANT											
Front End Loader	HV36	1770	1CCW447	130,000	40,000	90,000		0	3,810	(36,190)	
TOTAL				130,000	40,000	90,000	0	0	3,810	-36,190	0
MAJOR PLANT											
PARKS SERVICES											
Front Deck Mower (1)	MP80	2424	1DWW078	53,000	15,000	38,000		0	9,953	(5,050)	
Front Deck Mower (2)	MP79	2425	1DWW077	53,000	15,000	38,000		0	9,953	(5,050)	
Turf Gator China Green	TBA			27,000		27,000		0	0		
TOTAL				133,000	30,000	103,000	0	0	19,906	-10,100	0
TOTAL				1,380,000	486,000	870,000	24,000	0	535,002	-49,640	98,640
MINOR PLANT											
FIELD SERVICES											
Autocites	Various	Various		55,000	0	55,000		0	0		
LORDS											
Plant & Equipment	Various	Various		30,000	0	0		30,000	0		
TRUCKS & PLANT											
Wet/Dry Vacuum Cleaner	M3175	N/A		2,000	0	2,000		0	0		
Battery Charger	M3229	N/A		850	0	850		0	0		
Blower	M3322	N/A		650	0	650		0	0		
Power Pack Truck Start	M3380	2495		1,500	0	1,500		0	838		840
WASTE SERVICES											
Wacker Vibrating Tamper Rammer	M3200	1598		2,000	0	2,000		0	0		
TS 700 Cutquick with Trolley	M3203	1807		2,500	0	2,500		0	0		
Demolition Hammerdrill	M3319	N/A		500	0	500		0	0		

PLANT AND EQUIPMENT SUMMARY 2014/2015

	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Grant	Municipal	WDV	Gain (-)	Loss
PARKS SERVICES											
Tiler Rotary Hoe	M3170	1691		2,900	0	2,900		0	0		
Mower	M3225	1868		4,800	0	4,800		0	357		360
Spray Unit	M3227	1877		4,800	0	4,800		0	349		350
Pressure Washer	M3261	1996		700	0	700		0	0		
Deutcher Mower	M3277	2079		4,100	0	4,100		0	760		760
Broom Mower	M3283	2084		4,300	0	4,300		0	798		800
Vertimower	M3284	2085		4,900	0	4,900		0	901		900
Cylinder Mower	M3286	2076		5,700	0	5,700		0	1,029		1,030
250L Spray Unit	M3340	2257		1,800	0	1,800		0	480		480
250L Spray Unit	M3341	2259		1,800	0	1,800		0	480		480
250L Spray Unit	M3342	2258		1,800	0	1,800		0	473		470
Brushcutter	M3346	2287		1,200	0	1,200		0	344		340
Chainsaw	M3353	2380		1,000	0	1,000		0	299		300
Brushcutter	M3355	2381		1,200	0	1,200		0	385		390
Chainsaw	M3360	2447		1,000	0	1,000		0	326		330
Chainsaw	M3361	2426		1,000	0	1,000		0	326		330
Hedger	M3362	N/A		800	0	800		0	0		
Pole Saw	M3368	2428		1,000	0	1,000		0	345		340
Brush Cutter	M3371	2427		1,200	0	1,200		0	428		430
TOTAL MINOR PLANT				141,000	0	111,000	0	30,000	8,918	0	8,930
TOTAL PLANT REPLACEMENT BUDGET				1,521,000	486,000	981,000	24,000	30,000	543,920	-49,640	107,560

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2014/15

Activity	Description	Amount
COMMUNITY DEVELOPMENT SERVICES		
COMMUNITY DEVELOPMENT		
Recurrent Projects		
Child Friendly City Initiatives	Various programs/activities & strategy development initiatives including Childrens Adventure Map/Subi Alive/School Holiday Activities/Child Friendly Documents	19,000
SUBIACO MUSEUM		
Non-recurrent Projects		
Non-recurrent Projects	Aboriginal Histories / Aboriginal Walking Guide	6,650
Historical Plaques Projects	Historical plaques	5,000
OTHER CARE SERVICES		
Recurrent Projects		
Social Development Projects	Activities with social housing and other vulnerable groups	1,000
Disability Services Initiatives	Actions from DAIP, access and inclusion	7,000
CORPORATE SERVICES		
CUSTOMER SERVICES		
Non-recurrent Projects		
Non-recurrent Projects	Agenda Management Software / Customer Service Mapping	50,700
Greens Operations	Initiatives to encourage reduction in paper usage	5,000
FINANCIAL SERVICES		
Recurrent Projects		
Reviews	Various finance procedures & operational reviews	36,000
Data Acquisition	Data Acquisition	28,100
Asset Management	Asset Management	5,000
Asset Valuation (Fair Value)	Valuation of Assets at Fair Value	10,000
INFORMATION SERVICES		
Operational Expenses		
Minor Furniture & Equipment	Minor Furniture & Equipment	18,245
Computer Hardware Repairs & Mtce	Computer Hardware Repairs & Maintenance	59,000
Software Maintenance	Software Maintenance	130,000
Recurrent Projects		
Recurrent Projects	Software Upgrades / Support	23,000
DEVELOPMENT SERVICES		
PLANNING		
Non-recurrent Projects		
Heritage Plans	Heritage Plans	2,770
Specialist Advice	Independent advice on various development applications	15,000
HEALTH SERVICES		
Non-recurrent Projects		
Contaminated Site Investigations	Contaminated site investigation - DSI of reported contaminated sites	30,000

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2014/15

Activity	Description	Amount
OFFICE OF THE CEO		
COMMUNICATIONS		
Operational Expenses		
Street Banners	Street Banner Replacement	15,000
Non-recurrent Projects		
Non-recurrent Projects	House style manual and grammar guide	1,000
TECHNICAL SERVICES		
INFRASTRUCTURE SERVICES		
Recurrent Projects		
Management Plans	Management Plans	8,000
Non-recurrent Projects		
Non-recurrent Projects	Asset capture - Asset Management Reports	30,000
WASTE SERVICES		
Recurrent Projects		
Recurrent Projects	Community info - Recycling & Waste Guide	12,000
PARKS SERVICES		
Non-recurrent Projects		
Greens Operations	Various Greens Operations	85,000
Total		602,465

PROGRAM STATEMENTS

Budget Management Report

City of Subiaco Program Statement Report 2014/15

	2013/2014 Adopted Budget \$	2013/2014 Revised Budget \$	2013/2014 Estimated Actual \$	2014/2015 Adopted Budget \$
OPERATING REVENUE				
Executive Management	70,000	0	21,600	1,130
Members of Council	2,000	2,000	1,750	2,000
Other Governance	0	0	0	0
Communication & Events	0	0	0	0
Human Resources	0	0	21,595	0
Financial Services	28,000	28,000	27,905	28,000
Rates	19,525,150	19,675,150	19,715,100	21,415,260
Other General Purpose Income	2,050,530	1,951,990	2,264,250	2,046,110
Insurance & Recoups	40,000	40,000	36,730	40,000
Information Services	0	0	0	0
Customer Services	11,750	11,750	1,245	0
Property & Assets/Investment Properties	4,167,376	7,167,376	7,167,376	4,260,820
Health Services	157,278	180,538	212,760	162,600
Building Services	166,500	156,500	217,718	208,000
Field Services	5,064,400	5,286,100	5,371,519	5,385,900
Town Planning & Regional Development	294,300	294,300	336,837	309,300
Community Care Services/Day Centre/Food Services/Other Care Services	1,250,327	1,315,796	1,353,490	1,361,604
Community Development	11,000	2,000	7,300	1,000
Community Engagement	0	0	0	0
Social Housing	0	0	0	0
Business Development	610,680	635,680	621,364	379,110
Library/Museum	40,200	57,850	25,978	63,850
Lords	4,465,870	3,435,457	3,098,253	3,065,940
Operations Centre	0	0	0	0
Waste Services/Waste Operations	4,633,072	4,633,072	4,614,366	4,890,769
Plant Operations	0	0	999	0
Parks Services/Parks Operations/Parks Road Reserve Operations	116,500	212,830	210,753	87,818
Infrastructure Services/Infrastructure Operations	650,017	1,089,664	921,172	1,587,653
Undergrounding Powerlines	0	0	0	0
Facilities Management	263,760	388,260	130,797	268,597
Total Operating Revenue	43,618,710	46,564,313	46,380,857	45,565,461
OPERATING EXPENDITURE				
Executive Management	(70,000)	(173,543)	(21,600)	(1,130)
Members of Council	(1,082,799)	(1,022,799)	(983,585)	(1,079,992)
Other Governance	(898,250)	(913,250)	(885,700)	(1,132,026)
Communication & Events	0	10,000	0	0
Human Resources	0	0	(21,595)	0
Financial Services	(28,000)	(131,100)	(27,905)	(28,000)
Rates				
Other General Purpose Income	(1,034,965)	(1,034,965)	(998,350)	(1,151,880)
Insurance & Recoups	(40,000)	(149,500)	(36,730)	(40,000)
Information Services	0	(49,480)	0	0
Customer Services	(11,750)	(11,750)	(1,245)	0
Community Engagement	0	(3,100)	0	0
Property & Assets/Investment Properties	(2,021,286)	(2,068,346)	(2,030,892)	(2,102,509)
Health Services	(738,315)	(740,815)	(681,803)	(770,435)
Building Services	(787,749)	(787,749)	(722,611)	(824,311)
Field Services	(4,482,593)	(4,483,693)	(4,397,109)	(4,416,336)
Town Planning & Regional Development	(2,257,299)	(2,226,499)	(2,232,814)	(2,184,960)
Community Care Services/Day Centre/Food Services/Other Care Services	(2,507,501)	(3,077,731)	(2,970,089)	(3,309,156)
Community Development	(2,287,322)	(1,524,981)	(1,544,663)	(1,538,392)
Social Housing	(97,498)	0	0	0
Business Development	(1,070,903)	(1,157,803)	(1,132,203)	(1,566,975)
Library/Museum	(2,446,933)	(2,421,706)	(2,357,115)	(2,638,775)
Lord's	(4,629,190)	(4,346,147)	(4,607,235)	(4,533,537)
Waste Services/Waste Operations	(5,016,434)	(5,016,434)	(4,670,235)	(5,149,851)
Plant Operations	0	0	(999)	0
Parks Services/Parks Operations/Parks Road Reserve Operations	(5,237,306)	(5,254,506)	(4,803,522)	(5,415,529)
Infrastructure Services/Infrastructure Operations	(4,487,135)	(4,751,235)	(4,642,418)	(5,155,865)
Undergrounding Powerlines	(4,808,000)	(4,808,000)	(4,556,900)	(2,537,100)
Facilities Management	(946,149)	(946,149)	(886,100)	(1,079,480)
Total Operating Expenditure	(46,987,377)	(47,091,281)	(45,213,418)	(46,656,239)
NET RESULT	(3,368,667)	(526,968)	1,167,439	(1,090,778)

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
EXECUTIVE MANAGEMENT				
REVENUE				
Other Revenue	(70,000)	0	(16,000)	0
Gain on Disposal of Non-current Assets	0	0	(5,600)	(1,130)
TOTAL REVENUE	(70,000)	0	(21,600)	(1,130)
EXPENDITURE				
Employee Costs	1,556,268	1,674,931	1,618,012	1,668,967
Administration Expenses	33,000	33,000	44,900	51,000
Operational Expenses	30,500	30,500	31,500	30,500
Non-recurrent Projects	37,800	22,680	18,800	3,814
Depreciation	47,700	47,700	67,000	47,700
Loss on Disposal of Non-current Assets	17,010	17,010	6,330	9,750
Corporate Overhead Recovered	(1,652,278)	(1,652,278)	(1,764,942)	(1,810,601)
TOTAL EXPENDITURE	70,000	173,543	21,600	1,130
TOTAL EXECUTIVE MANAGEMENT	0	173,543	0	0
MEMBERS OF COUNCIL				
REVENUE				
Other Revenue	(2,000)	(2,000)	(1,750)	(2,000)
TOTAL REVENUE	(2,000)	(2,000)	(1,750)	(2,000)
EXPENDITURE				
Administration Expenses	34,500	34,500	25,000	14,500
Operational Expenses	9,000	9,000	6,800	9,000
Other Expenses	573,229	513,229	511,250	539,750
Depreciation	17,600	17,600	7,900	17,600
Corporate Overhead Allocated	448,470	448,470	432,635	499,142
TOTAL EXPENDITURE	1,082,799	1,022,799	983,585	1,079,992
TOTAL MEMBERS OF COUNCIL	1,080,799	1,020,799	981,835	1,077,992
OTHER GOVERNANCE				
EXPENDITURE				
Administration Expenses	3,500	3,500	3,500	3,500
Operational Expenses	99,000	99,000	99,000	282,686
Other Expenses	10,000	25,000	25,000	20,000
Recurrent Projects	61,500	61,500	61,500	20,000
Depreciation	2,000	2,000	0	2,000
Corporate Overhead Allocated	722,250	722,250	696,700	803,840
TOTAL EXPENDITURE	898,250	913,250	885,700	1,132,026
TOTAL OTHER GOVERNANCE	898,250	913,250	885,700	1,132,026

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
COMMUNICATIONS				
EXPENDITURE				
Employee Costs	354,669	338,569	314,740	388,352
Administration Expenses	8,000	8,000	3,070	4,000
Operational Expenses	333,500	339,600	330,800	344,000
Recurrent Projects	4,000	4,000	4,000	4,000
Non-recurrent Projects	20,500	20,500	19,500	41,674
Corporate Overhead Recovered	(720,669)	(720,669)	(672,110)	(782,026)
TOTAL EXPENDITURE	0	(10,000)	0	0
TOTAL COMMUNICATIONS	0	(10,000)	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	0	0	(21,595)	0
TOTAL REVENUE	0	0	(21,595)	0
EXPENDITURE				
Employee Costs	491,136	491,136	500,900	519,952
Administration Expenses	6,050	6,050	6,050	7,650
Operational Expenses	402,000	402,000	368,700	392,380
Recurrent Projects	67,500	67,500	99,800	77,000
Depreciation	5,800	5,800	0	5,800
Loss on Disposal of Non-current Assets	13,070	13,070	20	0
Corporate Overhead Recovered	(985,556)	(985,556)	(953,875)	(1,002,782)
TOTAL EXPENDITURE	0	0	21,595	0
TOTAL HUMAN RESOURCES	0	0	0	0
INSURANCE AND RECOUPS				
REVENUE				
Other Revenue	(40,000)	(40,000)	(36,730)	(40,000)
TOTAL REVENUE	(40,000)	(40,000)	(36,730)	(40,000)
EXPENDITURE				
Other Expenses	620,000	729,500	690,828	660,000
Corporate Overhead Recovered	(580,000)	(580,000)	(654,098)	(620,000)
TOTAL EXPENDITURE	40,000	149,500	36,730	40,000
TOTAL INSURANCE AND RECOUPS	0	109,500	0	0

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(28,000)	(28,000)	(27,905)	(28,000)
TOTAL REVENUE	(28,000)	(28,000)	(27,905)	(28,000)
EXPENDITURE				
Employee Costs	1,000,960	1,000,960	1,055,660	1,194,990
Administration Expenses	131,000	131,000	127,900	114,500
Operational Expenses	407,900	407,900	479,400	345,900
Recurrent Projects	44,350	147,450	65,000	232,168
Depreciation	9,800	9,800	15,700	9,800
Loss on Disposal of Plant & Equipment	8,990	8,990	460	5,120
Corporate Overhead Recovered	(1,575,000)	(1,575,000)	(1,716,215)	(1,874,478)
TOTAL EXPENDITURE	28,000	131,100	27,905	28,000
TOTAL FINANCIAL SERVICES	0	103,100	0	0

RATES

REVENUE				
General Rates	(18,589,340)	(18,669,340)	(18,667,800)	(20,405,230)
Minimum Rates	(808,810)	(808,810)	(810,200)	(693,030)
Interim Rates	(100,000)	(170,000)	(176,000)	(100,000)
Back Rates	(5,000)	(5,000)	(5,000)	(5,000)
Less Rates Write Offs	0	0	200	0
Statutory Fees & Charges	(120,000)	(120,000)	(138,300)	(120,000)
Other Revenue	(92,000)	(92,000)	(95,000)	(92,000)
TOTAL REVENUE	(19,715,150)	(19,865,150)	(19,892,100)	(21,415,260)
EXPENDITURE				
Other Expenses	190,000	190,000	177,000	0
TOTAL EXPENDITURE	190,000	190,000	177,000	0
TOTAL RATES	(19,525,150)	(19,675,150)	(19,715,100)	(21,415,260)

OTHER GENERAL PURPOSE INCOME

REVENUE				
Operating Grants & Subsidies	(380,000)	(281,460)	(281,460)	(600,000)
Other Revenue	(1,670,530)	(1,670,530)	(1,982,790)	(1,446,110)
TOTAL REVENUE	(2,050,530)	(1,951,990)	(2,264,250)	(2,046,110)
EXPENDITURE				
Corporate Overhead Allocated	1,034,965	1,034,965	998,350	1,151,880
TOTAL EXPENDITURE	1,034,965	1,034,965	998,350	1,151,880
TOTAL OTHER GENERAL PURPOSE INCOME	(1,015,565)	(917,025)	(1,265,900)	(894,230)

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
INFORMATION SERVICES				
EXPENDITURE				
Employee Costs	1,036,851	1,036,851	904,350	1,106,564
Administration Expenses	8,700	8,700	7,300	9,500
Operational Expenses	828,916	886,416	564,370	985,675
Recurrent Projects	46,500	38,480	15,500	62,000
Depreciation	245,400	245,400	213,900	245,400
Loss on Disposal of Non-current Assets	0	0	577	7,530
Corporate Overhead Recovered	(2,166,367)	(2,166,367)	(1,705,997)	(2,416,669)
TOTAL EXPENDITURE	0	49,480	0	0
TOTAL INFORMATION SERVICES	0	49,480	0	0
CUSTOMER SERVICES				
REVENUE				
Statutory Fees & Charges	0	0	(500)	0
Other Revenue	0	0	(745)	0
Gain on Disposal of Non-current Assets	(11,750)	(11,750)	0	0
TOTAL REVENUE	(11,750)	(11,750)	(1,245)	0
EXPENDITURE				
Employee Costs	624,179	624,179	662,750	673,793
Administration Expenses	168,500	168,500	161,500	209,500
Operational Expenses	158,410	158,410	143,410	150,100
Recurrent Projects	0	0	0	30,000
Non-recurrent Projects	57,700	57,700	2,000	80,700
Depreciation	20,500	20,500	8,000	20,500
Loss on Disposal of Non-current Assets	11,740	11,740	22,480	0
Corporate Overhead Recovered	(1,029,279)	(1,029,279)	(998,895)	(1,164,593)
TOTAL EXPENDITURE	11,750	11,750	1,245	0
TOTAL CUSTOMER SERVICES	0	0	0	0
COMMUNITY ENGAGEMENT				
EXPENDITURE				
Employee Costs	322,416	322,416	294,800	346,331
Administration Expenses	11,700	11,700	9,700	15,000
Operational Expenses	58,000	61,100	67,100	61,500
Recurrent Projects	50,000	50,000	5,000	5,000
Corporate Overhead Recovered	(442,116)	(442,116)	(376,600)	(427,831)
TOTAL EXPENDITURE	0	3,100	0	0
TOTAL COMMUNITY ENGAGEMENT	0	3,100	0	0

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
PROPERTY & ASSET SERVICES				
EXPENDITURE				
Employee Costs	315,426	315,426	322,379	332,191
Administration Expenses	12,500	12,500	13,600	9,500
Operational Expenses	90,200	106,800	113,213	80,200
Recurrent Projects	45,000	45,000	32,500	40,000
Non-recurrent Projects	90,000	83,400	83,400	50,000
Depreciation	7,400	7,400	10,200	7,400
Loss on Disposal of Non-current Assets	0	0	0	9,770
Corporate Overhead Allocated	830,520	830,520	801,140	924,338
TOTAL EXPENDITURE	1,391,046	1,401,046	1,376,432	1,453,399
TOTAL PROPERTY & ASSET SERVICES	1,391,046	1,401,046	1,376,432	1,453,399
INVESTMENT PROPERTIES				
REVENUE				
Hire Fees/Lease Income	(4,145,376)	(7,145,376)	(7,145,376)	(4,234,230)
Other Revenue	(22,000)	(22,000)	(22,000)	(26,590)
TOTAL REVENUE	(4,167,376)	(7,167,376)	(7,167,376)	(4,260,820)
EXPENDITURE				
Operational Expenses	565,440	602,500	589,660	584,310
Depreciation	64,800	64,800	64,800	64,800
TOTAL EXPENDITURE	630,240	667,300	654,460	649,110
TOTAL INVESTMENT PROPERTIES	(3,537,136)	(6,500,076)	(6,512,916)	(3,611,710)
BUSINESS DEVELOPMENT				
REVENUE				
Specified Area Rates	(610,680)	(610,680)	(610,680)	(359,110)
Operating Grants & Subsidies	0	(25,000)	(10,684)	0
Other Revenue	0	0	0	(20,000)
TOTAL REVENUE	(610,680)	(635,680)	(621,364)	(379,110)
EXPENDITURE				
Employee Costs	90,563	254,778	253,553	460,054
Administration Expenses	0	7,500	41,000	56,000
Operational Expenses	0	575,785	584,300	538,491
Other Expenses	726,500	47,000	0	0
Recurrent Projects	45,000	51,900	51,900	90,000
Corporate Overhead Allocated	208,840	220,840	201,450	232,430
TOTAL EXPENDITURE	1,070,903	1,157,803	1,132,203	1,376,975
TOTAL BUSINESS DEVELOPMENT	460,223	522,123	510,839	997,865

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
HEALTH SERVICES				
REVENUE				
Operating Grants & Subsidies	(7,500)	0	0	(10,000)
Statutory Fees & Charges	(144,778)	(144,778)	(177,000)	(147,600)
Fines & Penalties	(5,000)	(35,760)	(35,760)	(5,000)
TOTAL REVENUE	(157,278)	(180,538)	(212,760)	(162,600)
EXPENDITURE				
Employee Costs	384,475	384,475	373,813	401,205
Administration Expenses	16,300	18,800	18,800	21,000
Operational Expenses	106,600	106,600	76,000	81,000
Other Expenses	500	500	500	500
Recurrent Projects	6,000	6,000	1,000	6,000
Non-recurrent Projects	40,000	40,000	10,000	70,000
Depreciation	8,000	8,000	21,500	8,000
Loss on Disposal of Non-current Assets	12,250	12,250	21,810	0
Corporate Overhead Allocated	164,190	164,190	158,380	182,730
TOTAL EXPENDITURE	738,315	740,815	681,803	770,435
TOTAL HEALTH SERVICES	581,037	560,277	469,043	607,835
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(160,500)	(150,500)	(210,300)	(201,500)
Fines & Penalties	0	0	(275)	(1,000)
Other Revenue	(6,000)	(6,000)	(7,143)	(5,500)
TOTAL REVENUE	(166,500)	(156,500)	(217,718)	(208,000)
EXPENDITURE				
Employee Costs	437,959	437,959	430,384	458,231
Administration Expenses	14,750	14,750	7,677	8,800
Operational Expenses	93,000	93,000	46,000	87,500
Other Expenses	500	500	500	500
Recurrent Projects	2,000	2,000	2,000	2,000
Depreciation	5,400	5,400	10,200	5,400
Loss on Disposal of Non-current Assets	0	0	0	1,290
Corporate Overhead Allocated	234,140	234,140	225,850	260,590
TOTAL EXPENDITURE	787,749	787,749	722,611	824,311
TOTAL BUILDING SERVICES	621,249	631,249	504,893	616,311

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
FIELD SERVICES				
REVENUE				
Operating Grants & Subsidies	(103,500)	(84,500)	(84,706)	(82,000)
Statutory Fees & Charges	(11,000)	(45,000)	(50,000)	(17,000)
Parking Fees & Permits	(2,985,000)	(3,083,000)	(3,083,000)	(3,153,000)
Fines & Penalties	(1,951,400)	(2,060,100)	(2,128,700)	(2,122,400)
Other Revenue	(13,500)	(13,500)	(14,505)	(11,500)
Gain on Disposal of Non-current Assets	0	0	(10,608)	0
TOTAL REVENUE	(5,064,400)	(5,286,100)	(5,371,519)	(5,385,900)
EXPENDITURE				
Employee Costs	1,422,403	1,347,803	1,318,818	1,393,592
Administration Expenses	175,500	219,100	208,116	221,500
Operational Expenses	1,043,250	1,207,750	1,167,792	919,474
Other Expenses	233,000	202,100	253,678	198,000
Recurrent Projects	141,500	85,000	85,000	150,000
Non-recurrent Projects	45,000	0	0	0
Depreciation	188,800	188,800	205,255	188,800
Loss on Disposal of Non-current Assets	32,200	32,200	10	8,380
Corporate Overhead Allocated	1,200,940	1,200,940	1,158,440	1,336,590
TOTAL EXPENDITURE	4,482,593	4,483,693	4,397,109	4,416,336
TOTAL FIELD SERVICES	(581,807)	(802,407)	(974,410)	(969,564)
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Statutory Fees & Charges	(291,200)	(291,200)	(291,200)	(306,200)
Other Revenue	(3,100)	(3,100)	(36,933)	(3,100)
Gain on Disposal of Asset	0	0	(8,704)	0
TOTAL REVENUE	(294,300)	(294,300)	(336,837)	(309,300)
EXPENDITURE				
Employee Costs	877,739	877,739	934,634	993,820
Administration Expenses	8,300	8,300	8,300	9,700
Operational Expenses	259,000	262,420	242,420	272,760
Recurrent Projects	247,700	136,730	138,730	201,000
Non-recurrent Projects	348,300	425,050	422,280	145,470
Depreciation	9,600	9,600	7,500	9,600
Loss on Disposal of Non-current Assets	10,140	10,140	0	0
Corporate Overhead Allocated	496,520	496,520	478,950	552,610
TOTAL EXPENDITURE	2,257,299	2,226,499	2,232,814	2,184,960
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	1,962,999	1,932,199	1,895,977	1,875,660

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
COMMUNITY CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	(626,000)	(749,584)	(748,554)	(717,823)
Capital Grants & Subsidies	(35,000)	0	0	(24,000)
Other Revenue	(78,600)	(78,600)	(69,077)	(71,500)
TOTAL REVENUE	(739,600)	(828,184)	(817,631)	(813,323)
EXPENDITURE				
Employee Costs	812,959	914,634	840,809	1,154,348
Administration Expenses	14,800	20,300	13,300	23,900
Operational Expenses	32,000	91,029	91,529	78,400
Depreciation	28,700	28,700	40,000	28,700
Loss on Disposal of Non-current Assets	6,200	6,200	0	5,390
Corporate Overhead Allocated	310,710	310,710	299,720	345,810
TOTAL EXPENDITURE	1,205,369	1,371,573	1,285,358	1,636,548
TOTAL COMMUNITY CARE SERVICES	465,769	543,389	467,727	823,225
DAY CENTRE				
REVENUE				
Operating Grants & Subsidies	(283,627)	(248,803)	(248,422)	(315,810)
Other Revenue	(17,000)	(17,000)	(29,500)	(17,000)
TOTAL REVENUE	(300,627)	(265,803)	(277,922)	(332,810)
EXPENDITURE				
Employee Costs	232,708	236,025	256,938	228,196
Administration Expenses	14,700	14,700	16,500	13,500
Operational Expenses	33,500	38,000	24,000	27,500
Depreciation	3,500	3,500	0	3,500
Corporate Overhead Allocated	150,340	150,340	145,020	167,320
TOTAL EXPENDITURE	434,748	442,565	442,458	440,016
TOTAL DAY CENTRE	134,121	176,762	164,536	107,206
FOOD SERVICES				
REVENUE				
Operating Grants & Subsidies	(31,000)	(40,166)	(40,094)	(35,471)
Other Revenue	(167,000)	(167,000)	(184,300)	(169,000)
TOTAL REVENUE	(198,000)	(207,166)	(224,394)	(204,471)
EXPENDITURE				
Employee Costs	354,015	330,230	372,891	288,870
Administration Expenses	9,700	9,700	7,300	6,700
Operational Expenses	132,500	138,102	128,028	126,000
Other Expenses	1,500	1,500	1,500	0
Corporate Overhead Allocated	149,380	149,380	144,090	166,250
TOTAL EXPENDITURE	647,095	628,912	653,809	587,820
TOTAL FOOD SERVICES	449,095	421,746	429,415	383,349

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
OTHER CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	(1,000)	(3,543)	(3,543)	0
Other Revenue	(11,100)	(11,100)	(30,000)	(11,000)
TOTAL REVENUE	(12,100)	(14,643)	(33,543)	(11,000)
EXPENDITURE				
Employee Costs	134,759	356,278	341,231	375,162
Operational Expenses	67,900	87,223	87,223	75,500
Other Expenses	0	4,380	0	4,380
Recurrent Projects	0	85,300	62,300	90,300
Non-recurrent Projects	0	22,500	21,500	11,500
Corporate Overhead Allocated	17,630	79,000	76,210	87,930
TOTAL EXPENDITURE	220,289	634,681	588,464	644,772
TOTAL OTHER CARE SERVICES	208,189	620,038	554,921	633,772
COMMUNITY DEVELOPMENT				
REVENUE				
Operating Grants & Subsidies	(1,000)	(2,000)	(2,500)	(1,000)
Other Revenue	(10,000)	0	(135)	0
Gain on Disposal of Non-current Assets	0	0	(4,665)	0
TOTAL REVENUE	(11,000)	(2,000)	(7,300)	(1,000)
EXPENDITURE				
Employee Costs	905,012	404,171	486,067	422,962
Administration Expenses	15,500	10,000	6,000	5,500
Operational Expenses	659,900	457,900	420,894	387,900
Other Expenses	50,000	127,500	127,500	130,000
Recurrent Projects	161,900	9,900	27,722	58,900
Non-recurrent Projects	5,000	25,500	24,500	3,500
Depreciation	13,100	13,100	4,300	13,100
Loss on Disposal of Non-current Assets	12,810	12,810	0	0
Corporate Overhead Allocated	464,100	464,100	447,680	516,530
TOTAL EXPENDITURE	2,287,322	1,524,981	1,544,663	1,538,392
TOTAL COMMUNITY DEVELOPMENT	2,276,322	1,522,981	1,537,363	1,537,392
SOCIAL HOUSING				
EXPENDITURE				
Employee Costs	13,128	0	0	0
Recurrent Projects	3,000	0	0	0
Non-recurrent Projects	20,000	0	0	0
Corporate Overhead Allocated	61,370	0	0	0
TOTAL EXPENDITURE	97,498	0	0	0
TOTAL SOCIAL HOUSING	97,498	0	0	0

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
LIBRARY				
REVENUE				
Other Grants	(900)	(900)	0	(900)
Fines & Penalties	(3,500)	(3,500)	(2,000)	(3,500)
Other Revenue	(18,500)	(28,500)	(22,500)	(18,500)
TOTAL REVENUE	(22,900)	(32,900)	(24,500)	(22,900)
EXPENDITURE				
Employee Costs	859,184	864,882	858,177	942,244
Administration Expenses	32,000	32,000	27,000	34,000
Operational Expenses	155,100	147,100	147,100	154,600
Other Expenses	400	400	400	400
Recurrent Projects	15,000	13,000	13,000	13,000
Non-recurrent Projects	7,800	7,800	6,000	6,000
Depreciation	9,300	9,300	13,100	9,300
Loss on Disposal of Non-current Assets	0	0	0	3,530
Corporate Overhead Allocated	855,890	855,890	825,610	952,580
Centre Maintenance Allocated	145,350	145,350	140,450	145,350
TOTAL EXPENDITURE	2,080,024	2,075,722	2,030,837	2,261,004
TOTAL LIBRARY	2,057,124	2,042,822	2,006,337	2,238,104
SUBIACO MUSEUM				
REVENUE				
Operating Grants & Subsidies	(16,000)	(24,650)	(278)	(39,650)
Other Revenue	(1,300)	(300)	(1,200)	(1,300)
TOTAL REVENUE	(17,300)	(24,950)	(1,478)	(40,950)
EXPENDITURE				
Employee Costs	137,019	138,444	130,683	144,121
Administration Expenses	1,900	1,900	1,900	1,900
Operational Expenses	35,580	28,580	26,580	30,500
Other Expenses	15,000	0	0	15,000
Recurrent Projects	25,400	1,400	1,400	28,000
Non-recurrent Projects	46,000	69,650	58,000	41,650
Corporate Overhead Allocated	93,750	93,750	90,430	104,340
Centre Maintenance Allocated	12,260	12,260	17,285	12,260
TOTAL EXPENDITURE	366,909	345,984	326,278	377,771
TOTAL MUSEUM	349,609	321,034	324,800	336,821
LORDS SPORTS				
REVENUE				
Hire Fees/Lease Income	(1,473,275)	(1,182,118)	(1,059,917)	(987,780)
TOTAL REVENUE	(1,473,275)	(1,182,118)	(1,059,917)	(987,780)
EXPENDITURE				
Employee Costs	564,837	479,837	479,413	560,970
Administration Expenses	34,700	18,700	17,600	16,700
Operational Expenses	24,960	9,960	10,020	8,600
Other Expenses	1,000	1,000	2,680	3,500
TOTAL EXPENDITURE	625,497	509,497	509,713	589,770
TOTAL LORDS SPORTS	(847,778)	(672,621)	(550,204)	(398,010)

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(1,000)	(1,000)	(2,340)	(1,000)
Other Revenue	(1,096,545)	(825,734)	(730,000)	(735,550)
TOTAL REVENUE	(1,097,545)	(826,734)	(732,340)	(736,550)
EXPENDITURE				
Employee Costs	391,824	331,824	339,008	367,079
Administration Expenses	21,100	21,100	21,100	15,000
Operational Expenses	121,700	97,700	97,700	87,900
Other Expenses	1,000	1,000	1,500	1,000
TOTAL EXPENDITURE	535,624	451,624	459,308	470,979
TOTAL LORDS GROUP FITNESS	(561,921)	(375,110)	(273,032)	(265,571)
LORDS GYM				
REVENUE				
Other Revenue	(1,146,270)	(838,491)	(748,218)	(754,270)
TOTAL REVENUE	(1,146,270)	(838,491)	(748,218)	(754,270)
EXPENDITURE				
Employee Costs	334,719	328,719	326,281	394,462
Administration Expenses	8,640	5,640	5,640	9,220
Operational Expenses	118,640	114,640	113,040	110,400
Other Expenses	1,000	1,000	189,270	1,000
TOTAL EXPENDITURE	462,999	449,999	634,231	515,082
TOTAL LORDS GYM	(683,271)	(388,492)	(113,987)	(239,188)
LORDS CAFE				
REVENUE				
Other Revenue	(530,000)	(378,334)	(347,862)	(392,000)
TOTAL REVENUE	(530,000)	(378,334)	(347,862)	(392,000)
EXPENDITURE				
Employee Costs	256,133	222,133	205,181	241,736
Administration Expenses	9,100	9,100	8,145	8,700
Operational Expenses	263,700	196,200	195,829	182,300
TOTAL EXPENDITURE	528,933	427,433	409,155	432,736
TOTAL LORDS CAFE	(1,067)	49,099	61,293	40,736

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
LORDS CRECHE				
REVENUE				
Other Revenue	(88,480)	(58,480)	(58,480)	(51,840)
TOTAL REVENUE	(88,480)	(58,480)	(58,480)	(51,840)
EXPENDITURE				
Employee Costs	185,165	147,165	151,439	124,169
Administration Expenses	1,500	1,500	3,829	1,500
Operational Expenses	18,600	18,600	14,180	19,600
TOTAL EXPENDITURE	205,265	167,265	169,448	145,269
TOTAL LORDS CRECHE	116,785	108,785	110,968	93,429
LORDS ADMINISTRATION				
REVENUE				
Capital Grants & Subsidies	0	(61,000)	(61,000)	0
Hire Fees/Lease Income	(56,800)	(56,800)	(50,000)	(100,000)
Other Revenue	(73,500)	(33,500)	(32,946)	(33,500)
TOTAL REVENUE	(130,300)	(151,300)	(143,946)	(133,500)
EXPENDITURE				
Employee Costs	961,452	853,600	946,462	997,441
Administration Expenses	38,620	38,620	47,500	44,320
Operational Expenses	820,450	781,450	794,006	652,950
Other Expenses	0	0	0	0
Depreciation	123,800	123,800	174,100	123,800
Loss on Disposal of Non-current Assets	0	0	0	4,370
Corporate Overhead Allocated	326,550	326,550	315,010	363,450
TOTAL EXPENDITURE	2,270,872	2,124,020	2,277,078	2,186,331
TOTAL LORDS ADMINISTRATION	2,140,572	1,972,720	2,133,132	2,052,831
RECREATION & COMMUNITY FACILITIES ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	0	0	(7,490)	(10,000)
TOTAL REVENUE	0	0	(7,490)	(10,000)
EXPENDITURE				
Employee Costs	0	148,309	116,302	147,370
Other Expenses	0	7,000	7,000	15,000
Recurrent Projects	0	61,000	25,000	31,000
TOTAL EXPENDITURE	0	216,309	148,302	193,370
TOTAL RECREATION & COMMUNITY FACILITIES ADMINISTRATION	0	216,309	140,812	183,370

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	2,350	2,350	1,546	500
Administration Expenses	25,000	25,000	25,000	23,000
Operational Expenses	10,500	10,500	1,600	10,650
Centre Maintenance Allocated	103,375	103,375	86,080	113,375
Less Overhead Recovered	(136,525)	(136,525)	(113,426)	(142,675)
Less Centre Maintenance Recovered	(4,700)	(4,700)	(800)	(4,850)
TOTAL EXPENDITURE	0	0	0	0
TOTAL OPERATIONS CENTRE OVERHEADS				
	0	0	0	0
PARKS SERVICES OVERHEADS				
REVENUE				
Other Revenue	(50,000)	(96,330)	(58,000)	(36,718)
TOTAL REVENUE	(50,000)	(96,330)	(58,000)	(36,718)
EXPENDITURE				
Employee Costs	1,348,938	1,348,938	1,320,746	1,408,781
Administration Expenses	41,050	41,050	38,150	37,050
Operational Expenses	20,500	20,500	13,335	17,500
Recurrent Projects	246,000	244,500	244,500	155,000
Non-recurrent Projects	173,800	192,500	72,500	318,307
Depreciation	28,400	28,400	46,000	28,400
Loss on Disposal of Non-current Assets	13,440	13,440	3,230	5,700
Corporate Overhead Allocated	73,040	73,040	59,080	76,305
Less Overheads Recovered	(1,895,168)	(1,895,168)	(1,739,541)	(2,010,325)
TOTAL EXPENDITURE	50,000	67,200	58,000	36,718
TOTAL PARKS SERVICES OVERHEADS				
	0	(29,130)	0	0
WASTE SERVICES OVERHEADS				
EXPENDITURE				
Employee Costs	512,814	512,814	628,402	369,451
Administration Expenses	15,000	15,000	20,300	13,000
Operational Expenses	4,000	4,000	2,000	4,000
Recurrent Projects	22,000	22,000	10,000	22,000
Operations Centre Allocated	29,230	29,230	23,639	30,530
Less Overheads Recovered	(583,044)	(583,044)	(684,341)	(438,981)
TOTAL EXPENDITURE	0	0	0	0
TOTAL WASTE SERVICES OVERHEADS				
	0	0	0	0

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
WASTE OPERATIONS				
REVENUE				
Waste Service Charges	(4,602,072)	(4,602,072)	(4,587,656)	(4,857,549)
Other Revenue	(31,000)	(31,000)	(20,165)	(31,000)
Gain on Disposal of Non-current Assets	0	0	(6,545)	(2,220)
TOTAL REVENUE	(4,633,072)	(4,633,072)	(4,614,366)	(4,890,769)
EXPENDITURE				
Operational Expenses	3,397,895	3,397,895	3,264,632	3,521,201
Depreciation	280,500	280,500	290,800	280,500
Loss on Disposal of Non-current Assets	45,690	45,690	8,450	12,170
Corporate Overhead Allocated	619,310	619,310	586,110	686,720
TOTAL EXPENDITURE	4,343,395	4,343,395	4,149,992	4,500,591
TOTAL WASTE OPERATIONS	(289,677)	(289,677)	(464,374)	(390,178)
WASTE ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	644,949	644,949	493,143	618,000
Corporate Overhead Allocated	28,090	28,090	27,100	31,260
TOTAL EXPENDITURE	673,039	673,039	520,243	649,260
TOTAL WASTE ROAD RESERVE OPERATIONS	673,039	673,039	520,243	649,260
PLANT OPERATIONS				
REVENUE				
Other Revenue	0	0	(999)	0
TOTAL REVENUE	0	0	(999)	0
EXPENDITURE				
Employee Costs	0	0	37,643	153,690
Administration Expenses	9,000	9,000	9,341	7,500
Operational Expenses	589,500	589,500	590,500	612,500
Other Expenses	20,000	20,000	19,548	6,000
Depreciation	200	200	200	0
Less Plant Operations Recovered	(618,700)	(618,700)	(656,233)	(779,690)
TOTAL EXPENDITURE	0	0	999	0
TOTAL PLANT OPERATIONS	0	0	0	0

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	0	(50,000)	(56,400)	0
Operating Grants & Subsidies	(23,500)	(23,500)	(24,066)	0
Other Revenue	(43,000)	(43,000)	(56,764)	(41,000)
Gain on Disposal of Non-current Assets	0	0	(15,523)	(10,100)
TOTAL REVENUE	(66,500)	(116,500)	(152,753)	(51,100)
EXPENDITURE				
Operational Expenses	2,261,500	2,261,500	1,991,176	2,149,142
Other Expenses	0	0	44,487	10,000
Depreciation	629,000	629,000	585,100	629,000
Loss on Disposal of Non-current Assets	28,400	28,400	0	8,550
Corporate Overhead Allocated	970,720	970,720	844,382	1,076,234
TOTAL EXPENDITURE	3,889,620	3,889,620	3,465,145	3,872,926
TOTAL PARKS OPERATIONS	3,823,120	3,773,120	3,312,392	3,821,826
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	1,205,496	1,205,496	1,191,457	1,403,285
Corporate Overhead Allocated	92,190	92,190	88,920	102,600
TOTAL EXPENDITURE	1,297,686	1,297,686	1,280,377	1,505,885
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	1,297,686	1,297,686	1,280,377	1,505,885
INFRASTRUCTURE SERVICES OVERHEADS				
REVENUE				
Operating Grants & Subsidies	0	(22,500)	(20,670)	0
Statutory Fees & Charges	(5,000)	(5,000)	(5,000)	(5,000)
Other Revenue	(3,000)	(3,000)	(5,138)	(23,233)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(8,000)	(30,500)	(30,808)	(28,233)
EXPENDITURE				
Employee Costs	1,471,860	1,549,460	1,469,264	1,443,196
Administration Expenses	23,750	23,750	35,297	37,750
Operational Expenses	92,100	92,100	82,529	74,420
Other Expenses	0	95,000	95,000	95,000
Recurrent Projects	60,000	106,500	117,932	169,500
Non-recurrent Projects	30,000	75,000	45,258	200,000
Depreciation	32,900	32,900	55,800	32,900
Operations Centre Allocated	38,955	38,955	31,507	40,690
Less Overheads Recovered	(1,741,565)	(1,741,565)	(1,901,779)	(2,065,223)
TOTAL EXPENDITURE	8,000	272,100	30,808	28,233
TOTAL INFRASTRUCTURE SERVICES OVERHEADS	0	241,600	0	0

	Adopted Budget 2013/14	Revised Budget 2013/14	Estimated Actuals 2013/14	Adopted Budget 2014/15
INFRASTRUCTURE ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(40,000)	(40,000)	(48,652)	(75,000)
Capital Grants & Subsidies	(592,017)	(1,009,164)	(823,529)	(1,440,610)
Other Revenue	(10,000)	(10,000)	(18,183)	(7,620)
Gain on Disposal of Plant & Equipment	0	0	0	(36,190)
TOTAL REVENUE	(642,017)	(1,059,164)	(890,364)	(1,559,420)
EXPENDITURE				
Operational Expenses	1,626,351	1,626,351	1,664,202	1,820,325
Other Expenses	25,900	25,900	8,073	63,110
Depreciation	2,002,200	2,002,200	1,992,300	2,002,200
Loss on Disposal of Non-current Assets	23,220	23,220	6,670	26,010
Corporate Overhead Allocated	801,464	801,464	940,365	1,215,987
TOTAL EXPENDITURE	4,479,135	4,479,135	4,611,610	5,127,632
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	3,837,118	3,419,971	3,721,246	3,568,212
UNDERGROUNDING POWERLINES				
EXPENDITURE				
Other Expenses	4,808,000	4,808,000	4,556,900	2,537,100
TOTAL EXPENDITURE	4,808,000	4,808,000	4,556,900	2,537,100
TOTAL UNDERGROUNDING POWERLINES	4,808,000	4,808,000	4,556,900	2,537,100
FACILITIES MANAGEMENT				
REVENUE				
Capital Grants & Subsidies	(133,000)	(257,500)	(9,100)	(127,400)
Hire Fees/Lease Income	(130,760)	(130,760)	(121,697)	(130,197)
Other Revenue	0	0	0	(11,000)
TOTAL REVENUE	(263,760)	(388,260)	(130,797)	(268,597)
EXPENDITURE				
Administration Expenses	500	500	500	0
Operational Expenses	762,800	762,800	724,974	1,117,865
Other Expenses	154,100	154,100	73,090	154,200
Depreciation	406,800	406,800	422,600	406,800
Facility Overheads Allocated	183,064	183,064	183,064	91,730
Less Centre Maintenance Recovered	(561,115)	(561,115)	(518,128)	(691,115)
TOTAL EXPENDITURE	946,149	946,149	886,100	1,079,480
TOTAL FACILITIES MANAGEMENT	682,389	557,889	755,303	810,883

FEES AND CHARGES

CITY OF SUBIACO
FEES AND CHARGES SCHEDULE 2014/2015

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 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) Regulations - Reg 29b	N/A	Amendment to Local Government (Financial Management) Regulations - Reg 29b	Inc GST
- individual wards on disc	N/A		N/A		Inc GST
- set of 4 wards printed	N/A		N/A		Inc GST
- individual wards printed	N/A		N/A		Inc GST
Overdue Rates & Charges	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	
Sale of Electoral Rolls:					
- set of four wards on disc	N.A.	per disc or as amended by legislation	N.A.	per disc or as amended by legislation	
- individual wards on disc	N.A.	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	244.00	1x80ltr Bin	
Domestic 120ltr Waste Service	278.00	1x120ltr Bin	316.00	1x120ltr Bin	
Domestic 240ltr Waste Service	418.00	1x240ltr Bin	474.00	1x240ltr Bin	
Commercial 240ltr Waste Service	418.00	1x240ltr Bin	474.00	1x240ltr Bin	
Extra 120ltr Waste Service	N/A	1x120ltr Bin	347.60	1x120ltr Bin	Inc GST
Extra 240ltr litre Waste Service	491.70	1x240ltr Bin	521.40	1x240ltr Bin	Inc GST
Trailer passes	37.00	per pass	38.70	per pass	Inc GST
Compost bins	42.00	1x220ltr	44.00	1x220ltr	Inc GST
Worm Farms	68.00	each	71.00	each	Inc GST
Sale of Green Bags	4.00	each	4.20	each	Inc GST
PARKS:					
Event Booking Administration Charge	33.00	per day or part	34.50	per day or part	Inc GST
Large scale events	66.00	per day or part	69.00	per day or part	Inc GST
Minimum Bonds applied	135.00	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	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
INFRASTRUCTURE					
Reviewing of obstruction permit applications					
- Residential skip bins	27.49	per application	28.80	per application	Inc GST
- Building skip bins	65.96	per application	69.00	per application	Inc GST
- Full traffic management assessment	98.94	per application	103.40	per application	Inc GST
TECHNICAL SERVICES:					
Bond Inspection Fee	68.77	1st inspection no charge, fee applies to any subsequent inspections	71.90	1st inspection no charge, fee applies to any subsequent inspections	Inc GST
Engineering Services					Inc GST
- Design	75.00	per hour	78.50	per hour	Inc GST
- Consultation	100.00	per hour	104.50	per hour	Inc GST
- Traffic Analysis	75.00	per hour	78.50	per hour	Inc GST
- Asset management Advice & Setting Program	100.00	per hour	104.50	per hour	
PARKING:					
Mueller Park - Event Parking (if parking charges apply)					
1 or 2 persons per vehicle per entry	15.00	per vehicle	15.00	per vehicle	Inc GST
3 or more persons per vehicle per entry	10.00	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
Parking Stations:					
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	0.60	per 10 mins - 1st hour free, limit applies	Inc GST
#12 Park Street	0.50	per 10 mins - 1st hour free, limit applies	0.60	per 10 mins - 1st hour free, limit applies	Inc GST
#13 Rowland Street	0.50	per 10 mins - 1st hour free, limit applies	0.60	per 10 mins - 1st hour free, limit applies	Inc GST
#14 Forrest Street	0.50	per 10 mins - 1st hour free, limit applies	0.60	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	0.60	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	
#55 Catherine Street	Free	Limit applies 8am-5pm Mon-Sat	Free	Limit applies 8am-5pm Mon-Sat	
#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	

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
PARKING: Continued					
#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	0.60	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	0.60	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	0.60	per 10 mins	Inc GST
			0.60		
Zone B					
#1 Hamilton Street Parts A & B	0.50	per 20 mins	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily Max. \$13.00	Inc GST
#2 York Street	0.50	per 20 mins	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily Max. \$13.00	Inc GST
#21 Subiaco Road	0.50	per 20 mins (if machines installed)	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily Max. \$13.00	Inc GST
#19 Roberts Road	0.50	per 20 mins - Fee applies 8am-9pm Mon-Fri	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily Max. \$13.00	Inc GST
#20 Thomas Street	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily Max. \$13.00	Inc GST
#63 Roberts Road	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily Max. \$13.00	Inc GST
#64 York Street	0.50	per 20 mins fee & limit applies 8am-9pm Mon-Sun	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun Daily Max. \$13.00	Inc GST
Any additional Fee Paying Parking implemented in Zone B	0.50	per 20 mins	0.60	per 20 mins. Daily Max. \$13.00	Inc GST
Zone C					
#17 Onslow Street	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	0.60	per 20 mins no limit, Mon-Fri 8am-4.30pm Daily max. \$13.00	Inc GST
#18 Derby Road	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	0.60	per 20 mins no limit, Mon-Fri 8am-4.30pm Daily max. \$13.00	Inc GST
#25 Park Road	Free	Limit applies 8am-5pm Mon to Frid.	0.60	Limit applies 8am-5pm Mon to Frid.	Inc GST
Any additional Fee Paying Parking implemented in Zone C	0.50	per 20 mins no limit, Mon-Fri 8am-4.30pm	0.60	per 20 mins Daily max. \$13.00	Inc GST
Zone D					
#22 Hackett Drive south end	0.50	per 20 mins, fee applies Mon-Fri	0.60	per 20 mins no limit, Mon-Fri 8am-4.30pm. Daily Max \$13.00	Inc GST
#24 Hackett Drive	0.50	per 20 mins, fee applies Mon-Fri	0.60	per 20 mins no limit, Mon-Fri 8am-4.30pm. Daily Max \$13.00	Inc GST
#26 Hackett Drive	0.50	per 20 mins, fee applies Mon-Fri	0.60	per 20 mins no limit, Mon-Fri 8am-4.30pm. Daily Max \$13.00	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	0.60	per 20 mins no limit, Mon-Fri 8am-4.30pm. Daily Max \$13.00	Inc GST
#49 Parkway Parts A, B, C, D & E	0.50	per 20 mins, fee applies Mon-Fri	0.60	per 20 mins no limit, Mon-Fri 8am-4.30pm. Daily Max \$13.00	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	0.60	per 20 mins no limit, Mon-Fri 8am-4.30pm. Daily Max \$13.00	Inc GST
Any additional Fee Paying Parking implemented in Zone D	0.50	per 20 mins, fee applies Mon-Fri	0.60	per 20 mins Daily Max \$13.00	Inc GST
Zone E					
#3 York Street	0.50	per 20 mins	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily max \$13.00	Inc GST
#5 Subiaco Road	0.50	per 20 mins	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily max \$13.00	Inc GST
#6 Haydn Bunton Drive	0.50	per 20 mins	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily max \$13.00	Inc GST
#7 Olive Street	0.50	per 20 mins	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily max \$13.00	Inc GST
#9 Theatre Gardens	0.50	per 20 mins	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily max \$13.00	Inc GST
#10 Roberts Road	0.50	per 20 mins	0.60	per 20 mins no limit applies 8am-9pm Mon-Sun. Daily max \$13.00	Inc GST
#15 Jersey Street	Free	per 20 mins	0.60	per 30 mins no limit applies 8am-9pm Mon-Sun. Daily Max \$8.00	Inc GST
#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	0.60	per 30 mins no limit applies 8am-9pm Mon-Sun. Daily Max \$8.00	Inc GST

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
PARKING: Continued					
#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	0.60	per 20 mins. Daily max \$13.00	
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	75.00	per year	75.00	per year	Inc GST
Private Parking Signs (small)	60.00	per sign	60.00	per sign	Inc GST
Private Parking Signs (large)	70.00	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	N/A	per bay-day or part thereof	
Amenity Functions					Inc GST
Impounded Shopping Trolleys	90.00	each	90.00	each	Inc GST
Impound Fee - Dogs One day or part thereof	40.00		40.00		
Impound Fee - Dogs After day one	10.00	Per day	10.00	Per day	
Animal Boarding Fees - Dogs	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
Animal Boarding Fees - Cats		per day (or as set by Cat Haven)	25.00	per day (or as set by Cat Haven)	
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	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
ANIMAL REGISTRATION:					
Dog Registration					
Annual registration, unsterilised dog	30.00	per year or as amended by legislation	50.00	per year or as amended by legislation	
Annual registration, sterilised dog	10.00	per year or as amended by legislation	20.00	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	120.00	per three year or as amended by legislation	
Triannual registration, Sterilised dog	18.00	per three year or as amended by legislation	42.50	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	
Life time registration Sterilised dog			100.00		
Life time registration unsterilised dog			250.00		
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	N/A	per year or as amended by legislation	
Annual registration, sterilised cat	TBA	per year or as amended by legislation	20.00	per year or as amended by legislation	
Triannual registration, Unsterilised cat	TBA	per three year or as amended by legislation	N/A	per three year or as amended by legislation	
Triannual registration, Sterilised cat	TBA	per three year or as amended by legislation	42.50	per three year or as amended by legislation	
All of life registration, cat	TBA	As per legislation	100.00	As per legislation	
Cats owned by pensioners	TBA	As per legislation	50% Of fee	As per legislation	
Approval to Breed cats		As per legislation	100.00	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		150.00	per application	

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
HEALTH (Continued)					
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	35.50		35.00	per stall	
Request for replacement of licence or registration certificate	35.00		35.00	per request	Inc GST
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	N.A.	N/a	Inc GST
Foodsafe Plus Program	N.A.	N/a		N/a	Inc GST
Foodsafe Twinpack	N.A.	N/a		N/a	Inc GST
Foodsafe Revision Pack	N.A.	N/a		N/a	Inc GST
Liquor Act Section 39 & 55 Certification & ETPS	120.00	per certificate	120.00	per certificate	
Application for "approval of a non complying event"	500.00	per application or as amended by legislation		per application or as amended by legislation	
Late fee Application for "approval of a non complying event"			250.00	per application or as amended by legislation	
Application Fee (noise management plan waste collection/other works-non-local government)			500.00	per application or as amended by legislation	
Application for approved venue			15,000.00	Per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	
Late Notice of Notifiable Event Fee			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	140.00	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 ammended 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 ammended 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 ammended 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 ammended by legislation	

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
BUILDING <i>(Continued)</i>					
Building Approval Certificate	0.38% of the estimated value of the unauthorised work, minimum fee \$90	Existing building where unauthorised work has been done	0.38% of the estimated value of the unauthorised work, minimum fee \$90	Existing building where unauthorised work has been done, per application or as amended by legislation	
Demolition Fee	90.00	Class 1 or Class 10 building or incidental structure	90.00	Class 1 or Class 10 building or incidental structure, per application or as amended by legislation	
Demolition Fee	90.00	Class 2 to Class 9 building (per storey)	90.00	Class 2 to Class 9 building (per storey), per application or as amended by legislation	
Occupancy Permit	90.00	For completed buildings	90.00	For completed buildings, per application or as amended by legislation	
Occupancy Permit - Temporary	90.00	For incomplete buildings	90.00	For incomplete buildings, per application or as amended by legislation	
Occupancy Permit	90.00	Modification for additional use temporarily or permanent change in building's use classification or replacement permit for an existing building	90.00	Modification for additional use temporarily or permanent change in building's use classification or replacement permit for an existing building, per application or as amended by legislation	
Occupancy Permit	0.18% of the estimated value of the unauthorised work, minimum fee \$90	Building in respect of which unauthorised work has been done	0.18% of the estimated value of the unauthorised work, minimum fee \$90	Building in respect of which unauthorised work has been done, per application or as amended by legislation	
Occupancy Permit or Building Approval Certificate	\$10 for each strata unit covered by the application, minimum fee \$100	For registration of strata scheme, plan of re-subdivision	\$10 for each strata unit covered by the application, minimum fee \$100	For registration of strata scheme, plan of re-subdivision, per application or as amended by legislation	
Extension of time	90.00	Extend the time during which a building or demolition permit has effect	90.00	Extend the time during which a building or demolition permit has effect, per application or as amended by legislation	
Extension of time	90.00	Extend the time during which an occupancy permit or building approval has effect	90.00	Extend the time during which an occupancy permit or building approval has effect, per application or as amended by legislation	
Certificate of Design Compliance - Class 2-9 Buildings (Level 2 only)	0.3% of the estimated value of proposed building works over \$30,000.00 (minimum fee \$250)		0.3% of the estimated value of proposed building works over \$30,000.00 (minimum fee \$250)	Certificate of Design Compliance for Class 2-9 Buildings, up to 3 storeys or 2000m ²	
Certificate of Construction Compliance - Class 2-9 Buildings (Level 2 only)	0.3% of the estimated value of proposed building works over \$30,000.00 (minimum fee \$250)		0.3% of the estimated value of proposed building works over \$30,000.00 (minimum fee \$250)	Certificate of Construction Compliance for Class 2-9 Buildings, up to 3 storeys or 2000m ²	
Certificate of Building Compliance	0.3% of the estimated value of proposed building works over \$30,000.00 (minimum fee \$250)		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	

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
BUILDING <i>(Continued)</i>					
Hoarding, Material on street	1.00	per month per m2 or as amended by legislation	1.00	per month per m2 or as amended by legislation	
Strata Title Fee	\$0.20 per m2 of floor area, min fee \$100		\$0.20 per m2 of floor area, min fee \$100		
Photocopying	0.30		0.30	per A4 equivalent	Inc GST
Plan Copy	Cost plus 5%		Cost plus 5%	per plan	Inc GST
Plan Archive Search	40.00		40.00		Inc GST
Pool Inspection Fee	55.00		55.00		Inc GST
Request additional copy of swimming pool inspection	35.00		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)	0.09% 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)	0.09% 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)	0.18% 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					
Development Application Fee (other than an extractive industry)					
1 (a) Less than \$50,000 project value	139.00		139.00	Or as amended by legislation	
(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	
(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	
(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	
(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	
(f) More than \$21,500,000	32,185.00		32,185.00	Or as amended by legislation	
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	
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DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
PLANNING (Continued)					
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	
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	
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	
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	
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	290.50	per application	
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	26.00	each	Inc GST
Scheme Text	21.00	each	21.95	each	Inc GST
Planning Policy Manual	21.00	each	21.95	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	88.00	each	Inc GST
Town Planning Scheme Amendment					
Application	N.A.		500.00	per application	
Amendment Processing	N.A.		30.20 - 88.00/hr	per hour or as amended by legislation	Inc GST
	N.A.				
Part 2 : Maximum fees scheme amendments					
Part3 : Maximum fees scheme amendments					

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
COMMUNITY CARE					
HACC Home Delivered Meals and Meals Received at Centre	\$0 - \$9	per meal	\$6 - \$9	per meal . Lower end main course only @ \$6, upper end 3 courses @ \$9	
Non HACC Meals	\$7 - \$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 (polystyrene)	4.00		4.00	per unit	
Ice Brick purchase	2.00		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 - \$30	Lower end (tea, coffee and juice) \$ 3.50, upper end (full meal and refreshments) \$30.00	
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 to/from Day Centre (Level 1)	2.50	per day	2.50	per one way trip	
Transport to/from Day Centre (Level 2)			\$2.50	per one way trip	
General Transport up to 10 kilometres (Level 1)			\$5.00	Per one way trip	
General Transport up to 10 kilometres (Level 2)			Unit cost	per one way trip	
General Transport 11 - 30 kilometres (Level 1)			\$8.00	per one way trip	
General Transport 11 - 30 kilometres (Level 2)			Unit cost	per one way trip	
General Transport 31 - 60 kilometres (Level 1)			\$10.00	per one way trip	
General Transport 31 - 60 kilometres (Level 2)			Unit cost	per one way trip	
General Transport 61 - 99 kilometres (Level 1)			\$15.00	per one way trip	
General Transport 61 - 99 kilometres (Level 2)			Unit cost	per one way trip	
Home Based Services					
- Level 1	8.00	per hour	8.00	per hour or as amended by legislation	
- Level 2	10.00	per hour	27.00	per hour or as amended by legislation	
Tom Dadour Community Centre					
- Level 1	8.00	per day	8.00	per day or as amended by legislation	
- Level 2	10.00	per day	27.00	per day or as amended by legislation	
Community Programs					
Film Club	13.00	per event	13.00	per event	
Community Lunches	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	
Full Cost Recovery / Fee For Service Charges					
Domestic Assistance	37.00		40.00	Per hour	
Personal Care	42.00		40.00	Per hour	
Social Support	39.00		40.00	Per hour	
In Home Respite	39.00		40.00	Per hour	
Other Food Services	37.00		40.00	Per hour	

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
COMMUNITY CARE <i>(Continued)</i>					
Gardening and Minor Home Maintenance	42.00		40.00	Per hour	
Centre Based Day Care (excludes transport and meals)	20.00		30.00	Per day (negotiable pending circumstances)	
Meals Delivered at Home	\$7 - \$13		\$7 - \$13	Main course only \$7, 2 courses \$10 and 3 courses \$13	
Transport (to and from Day Centre)	5.00		2.50	one way trip	
Other Transport Services	various		various	depending on kilometres travelled and time taken	
COMMUNITY DEVELOPMENT					
Subiaco Number Plates-existing plate numbers	211.00	per plate	229.90	per plate	Inc GST
Subiaco Number Plates-additional requested plate numbers	200.45	per plate	229.90	per plate	Inc GST
AmpFest Entry Fee	20.00	Per Band	20.00	Per Band	Inc GST
Various Community Events	N.A.	Per person per event	By Event *	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	
LIBRARY					
Late item return	3.15	per item	3.00	per item	
Replacement of non-returned item	Cost	per item	Cost	per item	Inc GST
Damaged CD case	1.05	per item	1.00	per item	Inc GST
Photocopying - Black & White A4	0.20	per page	0.20	per page	Inc GST
Photocopying - Black & White A3	0.30	per page	0.30	per page	Inc GST
Photocopying - Colour A4	0.50	per page	0.50	per page	Inc GST
Photocopying - Colour A3	1.00	per page	1.00	per page	Inc GST
Inter-Library Photocopying	6.80	per thirty pages or as amended by legislation	7.00	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	5.00	per individual	Inc GST
Library Bags	1.05	per bag	1.10	per bag	Inc GST
Shaun Tan Cards	0.55	per item	0.50	per item	Inc GST
Shaun Tan Bookmarks	0.20	per item	0.20	per item	Inc GST
MUSEUM					
Museum photographic reproduction charge:					
- to individuals for private purposes	14.30	plus cost per photograph	15.00	plus cost per photograph	Inc GST
- to business/organisations for commercial purposes	56.20	plus cost per photograph	60.00	plus cost per photograph	Inc GST
History of Subiaco book:					

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
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	32.50	Per Hour	Inc GST
Cafe	52.00	Per Hour	54.00	Per Hour	Inc GST
Beverage Items	Market Value		Market Value		If applicable
Food Items	Market Value		Market Value		If applicable
Alcohol Items	Market Value		Market Value		Inc GST
Creche					
Facility Hire					
Creche Room	36.50	Per Hour	38.00	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	Per Child Per Visit	5.30	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
Commercial participant rate	N.A.		12.50	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
Birthday parties					
Single Child	N.A.		15.00	Per child	

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
RECREATION SERVICES - LORD'S <i>(Continued)</i>					
HEALTH AND FITNESS					
Hire Fees					
Lost Towel	15.00	Per Towel	15.00	Per Towel	Inc GST
Casual Entry					
Casual Group Fitness Visit	16.00	Per Class	16.00	Per Class	Inc GST
Casual Pool Visit	12.00		12.00	Per Visit	
Casual Gym Visit	18.00	Per Visit	18.00	Per Visit	Inc GST
Casual Full Access Visit	28.50	Per Visit	29.50	Per Visit	Inc GST
Casual Grit Class - non member	25.00		25.00	Small Group Personal Training Class	
Casual Grit Class - member	10.00		10.00	Small Group Personal Training Class	
Special Group Entry	5.50	Per Visit	6.00	Per Visit	Inc GST
Light N Active	7.00		8.00	Per visit	Inc GST
Memberships					
Administration Fees					
Suspension Fee (6 and 12 month Memberships)	NEW	Per Week	20.00	Per suspension	
Suspension Fee (Direct Debit Memberships)	20.00	Per Month	20.00	Per Month	Inc GST
Transfer Fee	50.00	Per Membership	50.00	Per Membership	Inc GST
Direct Debit Establishment Fee	40.00	Per Account	45.00	Per Account	Inc GST
Direct Debit Cancellation Fee (Within First 12 Months)	100.00		100.00	Per Account	Inc GST
New Memberships					
Visit Card - 10	N.A.		150.00	10 visits	Inc GST
Visit Card - 20	260.00	20 Visits	270.00	20 Visits	Inc GST
Visit Card - 50	572.00	50 Visits	600.00	50 Visits	Inc GST
Day Member - 1 Month	94.00	Per Month	100.00	Per Month	Inc GST
Day Member - 3 Months	266.00	Per 3 Months	295.00	Per 3 Months	Inc GST
Day Member - 6 Months	500.00	Per 6 Months	520.00	Per 6 Months	Inc GST
Day Member - 12 Months	876.00	Per 12 Months	912.00	Per 12 Months	Inc GST
Day Member - Direct Debit (12 month contract)	73.00	Per Month	76.00	Per Month	Inc GST
Day Member - Direct Debit fortnightly (26 payment contract period)			35.00	Per Fortnight	Inc GST
Full Member - 1 Month	104.00	Per Month	110.00	Per Month	Inc GST
Full Member - 3 Months	296.00	Per 3 Months	325.00	Per 3 Months	Inc GST
Full Member - 6 Months	560.00	Per 6 Months	580.00	Per 6 Months	Inc GST
Full Member - 12 Months	996.00	Per 12 Months	1,032.00	Per 12 Months	Inc GST
Full Member - Direct Debit (12 mth contract)	83.00	Per Month	86.00	Per Month	Inc GST
Full Member - Direct Debit fortnightly (26 payment m	NEW		40.00	Per Fortnight	Inc GST
Full Member - Team Captain	220.00	Per Season	230.00	Per Season	Inc GST
Day Access - ACSF Student Membership	NEW	Per 3 months	190.00	Per 3 months (Must provide proof of ACSF enrolment)	Inc GST

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
RECREATION SERVICES - LORD'S (Continued)					
Membership Renewals					
Day Member - 3 Months	236.00	Per 3 Months	265.00	Per 3 Months	Inc GST
Day Member - 6 Months	440.00	Per 6 Months	460.00	Per 6 Months	Inc GST
Day Member - 12 Months	756.00	Per 12 Months	792.00	Per 12 Months	Inc GST
Full Member - 3 Months	266.00	Per 3 Months	295.00	Per 3 Months	Inc GST
Full Member - 6 Months	500.00	Per 6 Months	520.00	Per 6 Months	Inc GST
Full Member - 12 Months	876.00	Per 12 Months	912.00	Per 12 Months	Inc GST
Corporate Memberships					
100 Visit Card	NEW	100 visits	800.00	Must be an employee of a registered business. Excludes sole traders	Inc GST
200 Visit Card	1,400.00	200 Visits	1,500.00	\$7.00 per visit .MINIMUM 15 employees to be set up	Inc GST
400 Visit Card	2,400.00	400 Visits	2,600.00	\$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	
Pool					
Not For Profit Group - Single Lane	21.00	Per Hour	22.00	Per Hour	Inc GST
Not For Profit Group - All Lanes - Full Access	104.00	Per Hour	110.00	Per Hour	Inc GST
Commerical - Single Lane	26.00	Per Hour	27.00	Per Hour	Inc GST
Commercial - All Lanes - Full Access	130.00	Per Hour	136.00	Per Hour	Inc GST
Group Fitness					
Facility Hire					
Main Studio 1	95.00	Per Hour	60.00	Per Hour	Inc GST
Upstairs Studio 2	44.00	Per Hour	46.00	Per Hour	Inc GST
Group Fitness Instructor			60.00	Subject to availability. Per class	Inc GST
Personal Training					
Single Sessions					
30 Minute Session - Base Rate	50.00	Per Session	52.00	Per Session	Inc GST
60 Minute Session - Base Rate	77.00	Per Session	80.00	Per Session	Inc GST
PT for 2					
30 Minute Session - Base Rate	77.00	Per Session	80.00	Per Session	Inc GST
60 Minute Session - Base Rate	99.00	Per Session	104.00	Per Session	Inc GST
Multi Session Discounts					
10 Pack	10%	Percentage	10%	Percentage	Inc GST
20 Pack	15%	Percentage	15%	Percentage	Inc GST

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
RECREATION SERVICES - LORD'S <i>(Continued)</i>					
Small Group Training					
Program Fees - Member	199.00	Per Program	210.00	Per Program	Inc GST
Program Fees - Non Member	249.00	Per Program	260.00	Per Program	Inc GST
SPORTS					
Facility Hire					
Bump In / Bump Out Fee	30.00	Per Hour	30.00	Per Hour - New Fee	
Data Projector^ Use within Lords only	50.00	Per Day	50.00	Per day	
Whitieboard^ Use within Lords only	5.00	Per Day	5.00	Per day	
Table^ Use within Lords only	2.00	Per Day	2.00	Per day	
Small Room Storage Fee			105.00	Per annum	
Competitions					
New Team Nomination Fee - Senior	42.00	Per Team Per Season	44.00	Per Team Per Season	Inc GST
New Team Nomination Fee - Junior	15.60	Per Team Per Season	17.00	Per Team Per Season	Inc GST
Re-Nomination Fee - Senior	26.00	Per Team Per Season	27.00	Per Team Per Season	Inc GST
Senior Sports Team Game Fee	62.00	Per Team Per Game	65.00	Per Team Per Game	Inc GST
Junior Sports Team Game Fee	46.50	Per Team Per Game	48.00	Per Team Per Game	Inc GST
Season in Advance - Senior Sport	930.00	Per Team Per Season	975.00	Per Team Per Season	Inc GST
Advance Game Fee	124.00	Per team	130.00	Per team - New fee that must be paid a week prior to the season starting to recoup from team withdrawals	
Team Withdrawal Fee	124.00	Per Team	130.00	Per Team	Inc GST
Team Withdrawal Fee - Junior	94.00	Per Team	96.00	Per Team	Inc GST
Forfeit Fee: No Show	124.00	Per Team Per Forfeit	130.00	Per Team Per Forfeit	Inc GST
Forfeit fee: Less than 24hrs notice	93.50	Per Team Per Forfeit	97.50	Per Team Per Forfeit	
Forfeit fee: Between 24hrs and 7 days notice	62.00	Per Team Per Forfeit	65.00	Per Team Per Forfeit	
Forfeit Fee: 8 days notification or more	31.00	Per Team Per Forfeit	32.50	Per Team Per Forfeit	Inc GST
Bib Hire			5.00	Per set	
Sports Courts					
Casual	7.00	Per Person	7.50	Per Person	Inc GST
Multi Sports Courts - 1/2 Court Hire					
General Hire	27.00	Per Hour Per 1/2 Court	28.00	Per Hour Per 1/2 Court	Inc GST
Multi Sports Courts - Full Court Hire					
General Hire	43.50	Per Hour Per Court	45.50	Per Hour Per Court	Inc GST
Small Court Hire	15.50	Per Hour Per Court	16.00	Per Hour Per Court	
Regular Full Court Hire:8-16hrs per week	36.00	Per Hour Per Court	37.50	Per Hour Per Court	Inc GST
Regular Full Court Hire: 16-30 hrs per week	34.00	Per Hour Per Court	35.50	Per Hour Per Court	Inc GST
Regular Full Court Hire: 30+ hrs per week	32.00	Per Hour Per Court	33.50	Per Hour Per Court	Inc GST
Lords Team Full Court Hire	37.50	Per Hour Per Court	39.00	Per Hour Per Court	Inc GST
Commercial Full Court Hire Rate			32.00	Per Hour Per Court	Inc GST
Commercial Futsal Court Hire Rate			42.00	Per Hour Per Court	Inc GST

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
RECREATION SERVICES - LORD'S <i>(Continued)</i>					
Subiaco Sporting Club / School /SSA - Non Peak	25.00	Per Hour Per Court	26.00	Per Hour Per Court	Inc GST
Subiaco Sporting Club / School / SSA - Peak	28.00	Per Hour Per Court	29.00	Per Hour Per Court	Inc GST
Tennis Courts					
Casual Hire	22.00	Per Hour Per Court	23.00	Per Hour Per Court	Inc GST
Casual Hire	27.00	Per Hour Per Court	28.00	Per Hour Per Court	Inc GST
Regular Court Hire: 8-16hrs per week	21.00	Per Hour Per Court	22.00	Per Hour Per Court	Inc GST
Regular Court Hire: 16-30 hrs per week	19.50	Per Hour Per Court	30.50	Per Hour Per Court	Inc GST
Regular Court Hire: 30+ hrs per week	18.00	Per Hour Per Court	19.00	Per Hour Per Court	Inc GST
Squash Courts					
Casual Hire - Non Peak	18.00	Per Hour Per Court	19.00	Per Hour Per Court	Inc GST
Casual Hire - Non Peak (Lords Member)	13.00	Per Hour Per Court	14.00	Per Hour Per Court	Inc GST
Casual Hire - Peak	24.00	Per Hour Per Court	25.00	Per Hour Per Court	Inc GST
Casual Hire - Peak (Lords Member)	20.00	Per Hour Per Court	21.00	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	51.50	per hour	53.00	per hour	Inc GST
Activity Room (Room 3/4) - 40 persons	22.00	per hour	23.00	per hour	Inc GST
The Palms Community Centre	79.00	per hour	80.00	per hour	Inc GST
Rosalie Pavilion	N/A		N/A		Inc GST
Subiaco Community Centre					
Main Hall - 100 persons	51.50	per hour	52.00	per hour	Inc GST
Tom Dadour Community Centre					
West Hall - 55 persons	32.50	per hour	33.00	per hour	Inc GST
East Hall - 100 persons	38.00	per hour	38.00	per hour	Inc GST
Outdoor Garden Area	21.95	per hour	22.00	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%		

DESCRIPTION OF FEE OR CHARGE	2013/2014 SCHEDULED FEE	Per Unit	2014/2015 SCHEDULED FEE	Per Unit	GST Status
COMMUNITY FACILITIES <i>(Continued)</i>					
Administration Fees					
Additional terms of Hiring Community Facilities					
Series Discount = series of regular bookings booked and paid 3 months in advance					
Cancellation fee of 100% for cancellation of bookings within two weeks of hire date.					
Surcharge of 25% may apply to changes to bookings within two weeks of the hire date.					
Public Liability Insurance, all centres (Where the hirer does not arrange their own cover)					
Hire up to \$20	10.00	per hire	11.00	per hire	Inc GST
Hire up to \$50	20.00	per hire	22.00	per hire	Inc GST
Hire over \$50	60.00	per hire	65.00	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 value	per breach	Inc GST
Breach of Terms & Conditions	100.00	per breach	100.00	per breach	Inc GST
Cleaning charge	NEW		200.00	Per booking. All bookings involving the sale or consumption of alcohol	Inc GST
Bonds		for breach of conditions for hire		for breach of conditions for hire	
Meetings, Classes and groups	N/A		N/A		
Social Functions (no alcohol consumption)	N/A		N/A		
Social Functions (alcohol consumption)	N/A		N/A		
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
Community Casual Bookings - with Alcohol	1,200.00	per booking	1,250.00	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