



City of Subiaco

Budget 2016-17

Budget 2016-17

Table of Contents

1. Council Resolution..... 3

2. Introduction 4

3. Statutory Statements..... 24

4. Budget Notes..... 31

5. Supporting Schedules 53

6. Program Statements 62

7. Fees and Charges 82

**CITY OF SUBIACO
2016-17 BUDGET**

That the Council adopt the 2016-17 Budget for the City of Subiaco, including the following:

1. The Budget 2016-17 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 5.4657 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 nine hundred and eighteen dollars (\$918) 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: \$267 for one 80 litre waste service, \$346 for one 120 litre waste service or \$519 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 on rates and charges at 1 July 2016.
8. A one-off transfer of \$450,000 from the Waste Management Reserve to municipal funds.
9. An Emergency Services Levy (ESL) rate in the dollar, maximum rate, minimum rate and interest charge will be applied as published in the Government Gazette.
10. 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.
11. The Council thank the Director of Corporate Services and the team for the work done on the budget.

INTRODUCTION

Introduction

Table of Contents

Background 1

Financial Sustainability5

Rates and Sundry Revenue Sources.....7

Reserve Funds14

Loans15

Programs and Services16

CITY OF SUBIACO

BUDGET 2016-17

INTRODUCTION

BACKGROUND

The Budget 2016-17 has been developed based on the city's Strategic Financial Plan 2016-2026 that was revised in December 2015, following the review of the Corporate Business Plan and required adjustment following the introduction of the City of Perth Act.

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 impact of the City of Perth Act on Subiaco's Strategic Financial Position is summarised below:

City of Perth Act		Comment
Revenues		
Loss of Rates	(2,222,100)	Area related
Loss of Waste charges	(798,260)	Area related
Loss of Parking Revenue	(829,500)	Area related
Loss of Parking Fines	(441,920)	Area related
Loss of Grants Gen Purpose and Roads	(87,320)	Area related
Loss of other revenue	(5,080)	Area related
Reduction in Operational Revenue	(4,384,180)	
Expenditure		
Employee reductions Indirect	1,362,234	Organisational Wide
Operational savings	652,440	Area related
Maintenance Savings	649,476	Area related
Capital and reserve Savings	242,800	Area related
Reduction in Operational Expenditure	2,906,950	
Total Impact	(1,477,230)	Shortfall per year
Represents a 7% additional rate increase to ratepayers	1,477,230	Additional 7% rate increase
Less Loan repayments	177,230	Contribution CoP (under negotiation)
Impact on Budget 2016-17	1,300,000	6.2% rate increase

The introduction of the City of Perth Act has resulted in an unsustainable future with a loss of \$14.7 million in funding over the next ten years to deliver on our community's priorities and vision for the future. As a result of this

impact, the City of Subiaco will undertake a review of the community's Strategic Community Plan and the city's Corporate Business Plan in the 2016-17 financial year. This will provide our community the opportunity to adjust priorities and develop a revised vision for their future, given the financial impacts resulting from the City of Perth Act.

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.

This budget is supported by resourcing strategies covering asset management, strategic financial management, workforce management and information, communication, technology plans. This budget is predicated on previous Council decisions, funding of major projects (such as Rokeby Road Upgrade, and funding of underground power), actions approved within the City's Corporate Business Plan and adjustments made to address the impacts of the City of Perth Act.

The boundary change included in the City of Perth Act 2015 resulted in 1348 properties in the South Ward transferred to the City of Perth on 1 July 2016. The city has considered all options to reduce the impact of the loss of income, and has reduced operating costs by approximately \$3.1 million, which includes making 22 positions redundant, operational savings and adjustments to borrowings and reserves. Even after significant organisational cost cutting, there is still a \$1.3 million funding shortfall.

This shortfall is equivalent to a 6.2% rate increase in one year, which would be on top of the required operational rate increase of 1% for 2016-17. As Council is mindful of the difficult economic times businesses and householders are going through, all options have been considered to keep the City of Perth Act rate increase to a minimum. By utilising a small surplus carried forward and a one off transfer from Waste Reserve, Council has been able to half the rate increase for 2016-17 to 3.1%, giving a total rate increase of 4.1%.

The surplus carried forward and the reserve transfer are one off actions for 2016-17 and don't address the shortfall for future years. Council still needs to find \$650,000 in recurrent savings or expenditure for 2017-18 and onwards to fully account for the \$1.3 million shortfall. During the 2016-17 financial year, Council will be undertaking further reviews and looking at where the \$650,000 can be offset against. Should this target not be achieved, then the city will be looking at a further City of Perth Act rate increase in 2017-18.

Further Reviews

- Business cases on possible outsourcing of operations are currently being developed and investigated, including review of waste services, operations centre relocation and restructure, impact of changes to

Government funding on HACC services, maximisation of returns from the investment portfolio, etc.

The city has already undertaking a service review of all areas of the organisation. This review had two objectives;

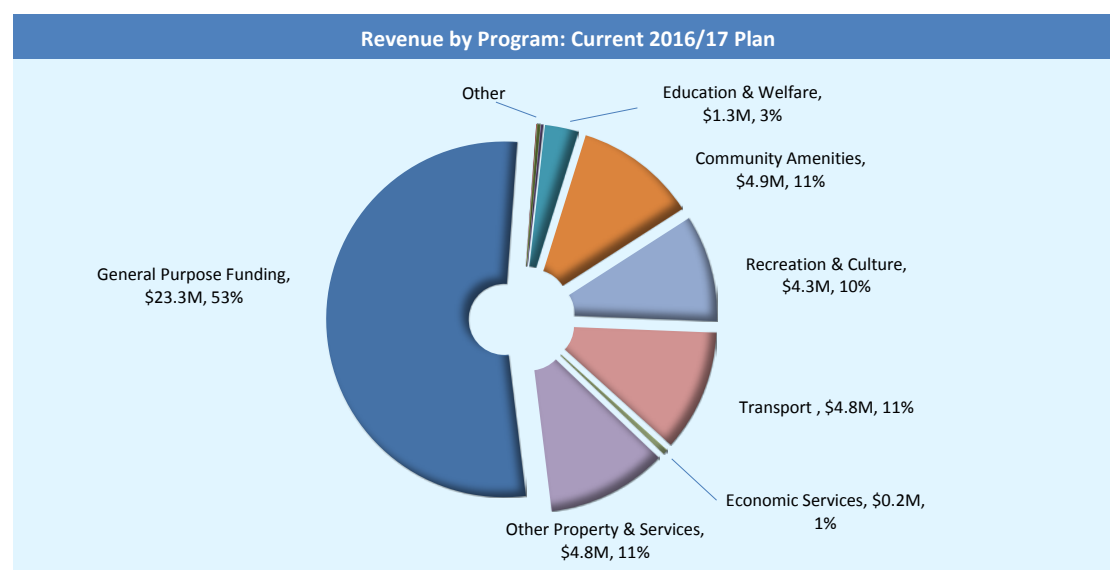
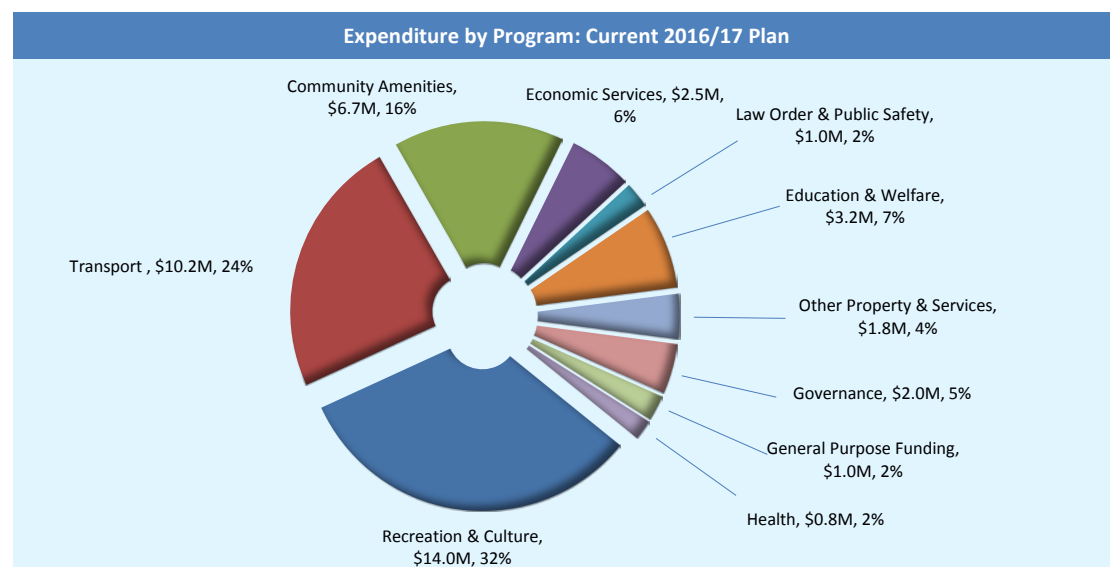
1. the first was to identify the future needs of the City of Subiaco and then planning to meet these with the expected future human, physical and financial resources, looking for efficiencies and ways to minimise the cost of operations;
2. the second was to determine the implications of the City of Perth Act on the city and how the city can effectively react to meet the changes in a strategic and controlled manner. The City of Perth Act will have a number of financial implications which will require the city to make significant decisions in relations to the current services offered with many possibly being required to be scaled back.

The key **Principles** applied in developing the 2016-17 budget are:

- operating expenditure are based on the outcome of the services review and adjusted for the known impacts of the City of Perth Act;
- capital expenditure based on the Strategic Financial Plan provisions, developed through the Strategic Asset Management Plan (SAMP);
- new projects considered in context of the whole organisation and their whole of life costs (full costs);
- the City borrowings (loans) and reserves have been adjusted to ensure intergenerational equity and to minimise pressures on rates revenue;
- Waste Services, Field Services, and Lords are managed on a self-funding or cost minimisation basis to reduce impacts on rates revenue;
- lease revenue and interest on the capital investment reserve, are used to fund capital expenditure and community based projects;
- returns on our investment property portfolio and parking revenue are used as a rate minimisation strategy;
- fees and charges based on Local Government Cost Index (LGCI) +1%;
- after considering all other funding sources, any residual expenditure required is funded by rates revenue;
- rates are based on Local Government Cost Index (LGCI), plus any additional levies;
- underground power program is funded through borrowings (loans) and the 1% additional increase for underground power from rates has been removed and is not included in the 2016-17 budget; and
- the Specified Area Rate has been phased out and is not included in the 2016-17 budget.

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;
- Implementation of parking and access improvements;
- Improvements to information systems and technology to improve operational efficiencies; and
- Major focus on the Rokeby Road streetscape improvements project;



FINANCIAL SUSTAINABILITY

The importance of the long-term sustainability of local government has emerged as a key issue across Australia. Recent reviews into the future of local government in Western Australia have also focussed on long-term sustainability. The Department of Local Government has recently legislated to require local governments to implement the Integrated Planning and Reporting Framework.

Primary focus of integrated reporting framework:

- own source income;
- asset management (acquisition, development, renewal, maintenance, disposal);
- cash flow management (minimising large fluctuations in rates); and
- financial sustainability.

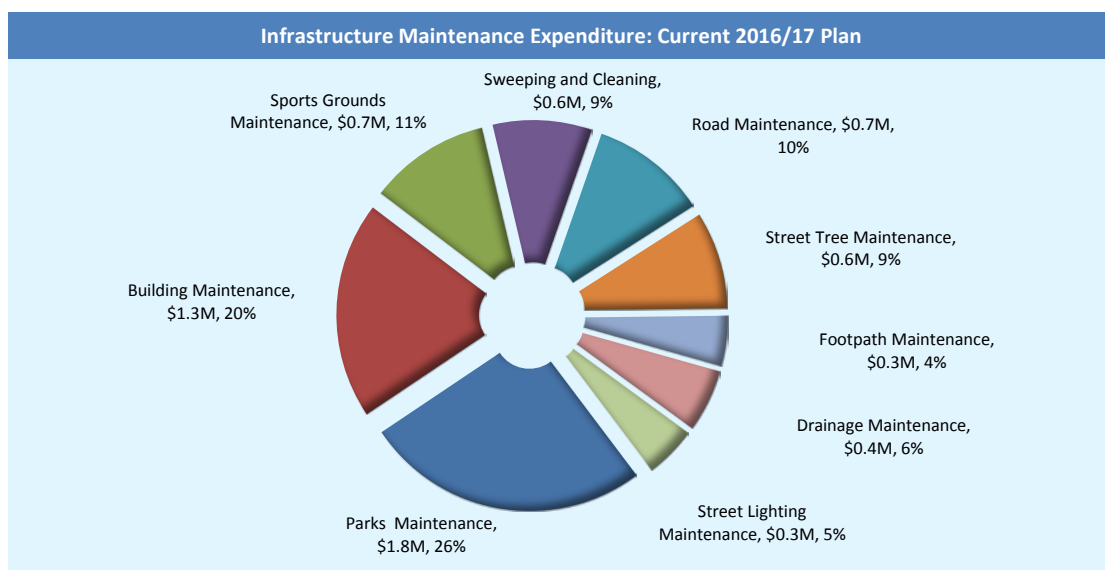
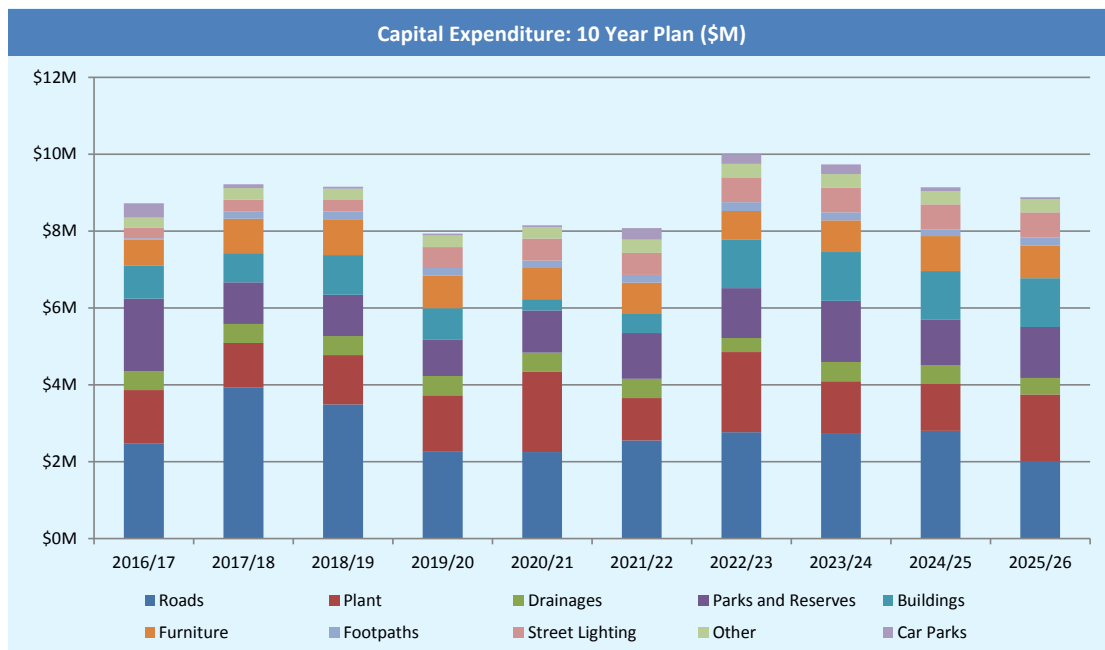
To be financially sustainable requires the local government's finances to:

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

The City of Subiaco financial position has been majorly impacted by the introduction of City of Perth Act. Through the use of the Integrated Planning and Reporting Framework the city has been able to identify the financial impacts and the timeframe for recovery of losses, being approximately five years. The city will need to increase our diverse revenue base, with primary focus on parking and investment income if current service provision and service levels are to be maintained.

The need for the effective delivery of services to the community, and undertaking of major capital infrastructure works and maintenance initiatives, often results in projects competing for limited financial resources. In order to ensure the maximisation of community benefit whilst exercising responsible financial management, council, through the budget process must give proper consideration to the long term sustainability of decisions. New initiatives 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. Decisions about funding must address capacity requirements to ensure services are able to be provided and maintained in future years.

The following charts show the planned capital and maintenance expenditure for the city's assets and infrastructure:



The city spends on average over ten years \$7 million per annum on asset renewal, and \$2.5 million per annum on replacement and upgrade of assets, with annual funding of approximately \$1 million from grants (Capx) and \$450,000 from proceeds on disposal of assets.

The city's average operational spend on maintenance over ten years is \$1.7 million on infrastructure, \$1.3 million on buildings, \$3.1 million on parks (including ground maintenance) and \$660,000 on sweeping and cleaning each year.

The Council has previously deferred 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.

Capital Works

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

Major Capital Initiatives

Projects	Details		Total Budget \$
Rokeby Road Project	Drainage	\$500,000	\$4,370,629
	Major Roads	\$2,230,000	
	Lighting	\$1,440,629	
	Street Furniture	\$200,000	
Lake Jaulbup	Funded from loans and reserves		\$1,150,380
Subiaco Common lake liner	Funded from loans and reserves		\$1,000,000
Buildings			\$2,241,917
Parks improvements			\$1,127,948
Parking Improvements	Including upgrade of ticket machines		\$690,000

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; and
- grants.

Revenue type	2015-16	2016-17
Rates (residential)	30%	31%
Rates (commercial)	18%	20%
Parking	11%	10%
Sanitation charges	11%	11%
Other user charges	11%	11%
Lease income	8%	9%
Grants (operating)	8%	6%
Interest income	3%	2%

Rates

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

The draft Strategic Financial Plan developed as the city's Base Case in December 2015, provided for a rate increase of 3.5% (based on LGCI plus 1% for underground power) to fund the proposed activities, capital program and operation of the city.

The Local Government Cost Index (LGCI) has been developed as an industry inflation indicator utilising the primary indexes that impact local governments. The index utilises forecasts from the following areas:

- salary and wages;
- road construction;
- non-residential buildings;
- Perth consumer price index;
- machinery and equipment cost; and
- electricity and street lighting.

These indicators have a stronger correlation to the city's cost of operation than the Perth consumer price index which is forecast at around 1.7 % for 2016-17.

The draft budget has been adjusted to reduce the required rate increase to 1% (a reduction of 1.5% operational and the removal of the additional 1% for *underground power*) prior to any adjustment required for the City of Perth Act (estimated at 6.2%). The additional increase of 1% for underground power repayments has been removed with loan and reserve allocations adjusted following a review of the city's borrowing obligations.

The adjusted rate increase for the 2016-17 financial year was 1% prior to the City of Perth Act and would have had the following effect on the average residential and commercial properties:

Average Rates	GRV (Average)	Current Gen Rate	Gen Rate 1% Inc.	Total Increase in Rates
<i>Residential</i>	\$30,872	1,620.92	1,637.14	\$16.22
<i>Commercial</i>	\$117,318	6,159.22	6,221.37	\$62.15

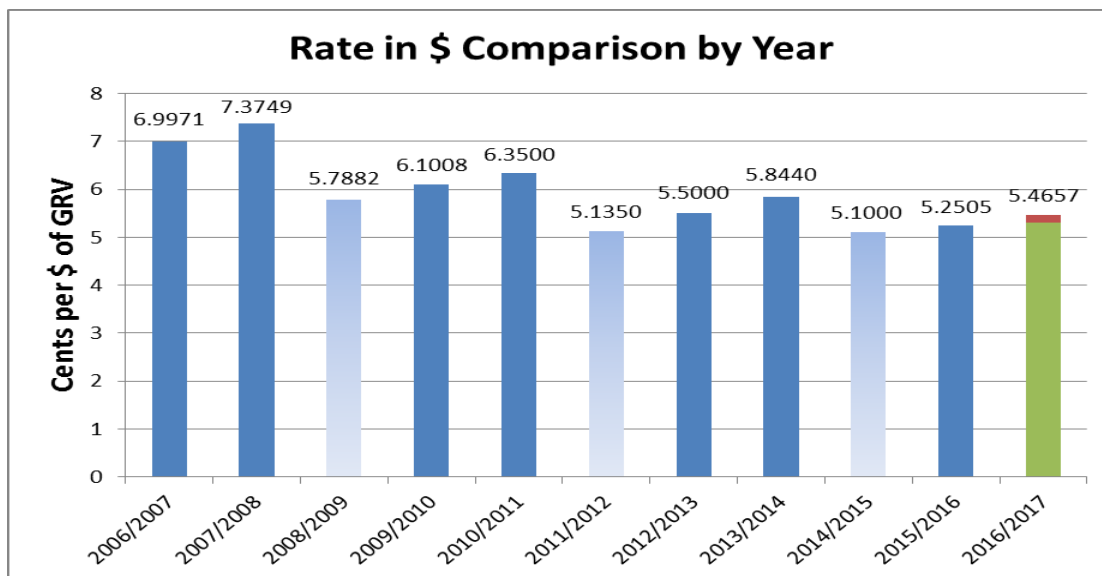
Loss of rate revenue from the City of Perth Act:

- General rates \$2,222,100 (estimate)

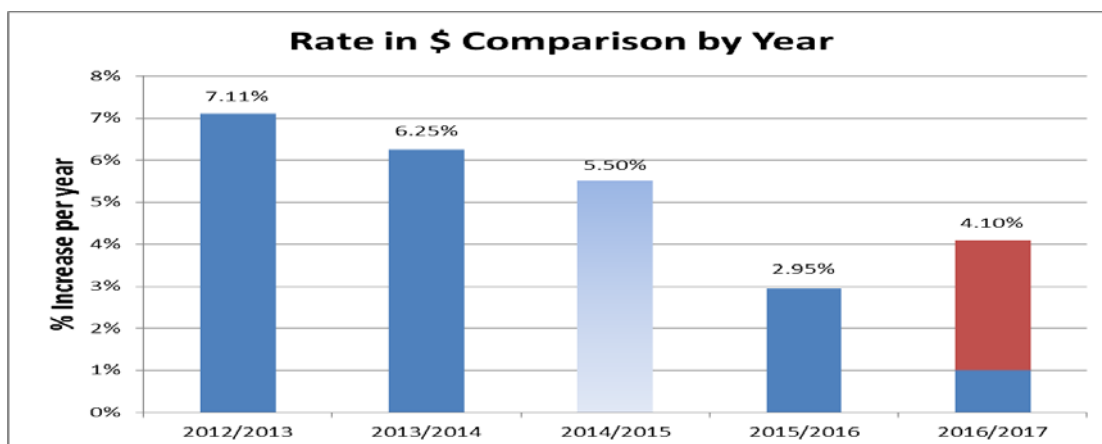
The rate in the dollar to address the funding shortfall of \$1.3 million requires an additional increase of 6.2% and would be 5.6285 cents in the dollar. The table below shows the average total impact of the 1% base increase and the additional 6.2% increase required to balance the budget and future years of the Strategic Financial Plan:

Average Rates	GRV (Average)	Current Gen Rate	Gen Rate 7.2% Inc.	Total Increase in Rates	Cost per week
<i>Residential</i>	\$30,872	1,620.92	1,737.63	\$116.71	\$2.24
<i>Commercial</i>	\$117,318	6,159.22	6,603.22	\$444.00	\$8.54

As Council is mindful of the difficult economic times businesses and householders are going through, all options have been considered to keep the City of Perth Act rate increase to a minimum. By utilising a small surplus carried forward and a one off transfer from Waste Reserve, Council has been able to half the rate increase for 2016-17 to 3.1%, giving a total rate increase of 4.1% and a rate of 5.4657 cents in the dollar.



The chart above shows how the Council has been trying to manage rate increases with a downward trend in the rate in the dollar with adjustments in the revaluations years shown in light blue. The chart below shows this trend as the % increase in rates each year over the last five years and showing the impact of the City of Perth Act in **RED**:



The surplus carried forward and the reserve transfer are one off actions for 2016-17 and don't address the shortfall for future years. Council still needs to find \$650,000 in recurrent savings or expenditure for 2017-18 and onwards to fully account for the \$1.3 million shortfall. During the 2016-17 financial year Council will be undertaking further reviews and looking at where the \$650,000 can be offset against. Should this target not be achieved, then the City will be looking at a further City of Perth Act rate increase in 2017-18.

The 2016-17 financial year is not subject to a rate revaluation and the recommended rates increase of 4.1% will be evenly distributed with the following effect on the average residential and commercial properties:

Average Rates	GRV (Average)	Current Gen Rate	New Gen Rate 4.1% Inc.	Total Increase in Rates	Cost per week
<i>Residential</i>	\$30,872	1,620.92	1,687.38	\$66.46	\$1.28
<i>Commercial</i>	\$117,318	6,159.22	6,412.27	\$253.05	\$4.87

We understand the proposed rates increase of some surrounding Local Governments for 2016-17 financial year compared to Subiaco are as follows:

Local Government	Commercial Rate	Residential Rate
Victoria Park	10,453.03	2,380.23
South Perth	7,672.60	2,019.03
Vincent	7,589.30	1,893.38
Cambridge	7,061.25	1,858.15
Claremont	6,678.91	1,792.43
Nedlands	6,581.54	1,464.38
Subiaco	6,412.27	1,687.38
Perth	5,963.73	1,383.48

The following table indicates what we understand are the proposed "rate in the dollar" of some surrounding councils for their 2016-17 budgets as a comparison to Subiaco:

Local Government	Commercial Rate in \$	Residential Rate in \$
Victoria Park	8.91	7.71
South Perth	6.54	6.54
Vincent	6.469	6.133
Cambridge	6.0189	6.0189
Claremont	5.806	5.806
Nedlands	5.9166	4.7434
Subiaco	5.4657	5.4657
Perth	5.08334	4.48135

Minimum rates

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 approximately 11% of properties with the lowest GRV as has historically been the case.

The city current approach to minimums is not based on the cost of core services which would result in a minimum of approximately \$1,300. The adjustments for the City of Perth Act have resulted in a minimum of \$918 for 980 properties within the city. This represents a \$138 increase from the 2015-16 budget of \$780. Therefore, the issue of minimums should be reviewed in the future with adjustments possibly phased in over several years to better reflect the true cost of core services.

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 2015-16:

<i>Local Government</i>	<i>Minimum Rates + Standard Waste Charge *</i>
Peppermint Grove	\$1755.00
Nedlands	\$1626.00
Claremont	\$1561.00
Cottesloe	\$1363.00
Mosman Park	\$1154.00
Subiaco	\$1117.00
Cambridge	\$1107.00

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

Bin charges:

<i>Local Government</i>	<i>Bin size</i>	<i>Charge 2015-16</i>
Peppermint Grove	240	\$455.00
Subiaco	120	\$337.00
Cottesloe	120	\$330.00
Claremont	120	\$327.00
Mosman Park	120	\$313.00
Nedlands	120	\$293.00
Cambridge	120 incl greens	\$170.00

Other rate charges

The Emergency Services Levy is collected on behalf of the State Government. 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.

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%.

Waste Service Charge

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

The waste services fees and charges are normally calculated using the previous year's rate plus the Local Government Cost Index, plus 1%. The base increase is then applied to the 240 litre bin size with lower increases for the standard 120 litre bin and 80 litre bin sizes to encourage uptake of the smaller bin options for residential properties. A 50% pensioner discount is still applicable.

In 2016-17, the waste services charges will increase by 2.75% to accommodate rising tipping fees associated with the State Government levy for sending putrescible waste to landfill.

The city's waste service charges for 2015-16 were \$260 for an 80L bin, \$337 for a standard 120L bin and \$505 for a 240L bin. To provide for the increases in Western Metropolitan Regional Council charges and to continue to provide the range of services currently offered, the waste service charges increase has been held to 2.75% to \$267 per 80L service, \$346 per 120L service and \$519 per 240L service for 2016-17.

Other Fees and Charges

Where specific individuals benefit from the use of council property or services, charges are set to ensure the user pays for the service. Some examples are; use of the Lords 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 LGCI plus 1% 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.

Over the last four years the city has been in dispute over the rent payable for 55 Salvado Road. The city has had to accommodate the delay in rent (back rent) by drawing on funds in the Investment Income reserve (short term). The

back rent has been included as a transfer to the Investment Income reserve to ensure sufficient funds are retained to undertake the city's plan capital works program funded from this reserve.

The city is currently undertaking the statutory processes to consider the disposal of the 133 Salvado Road and the Hay Street properties between Bishop Street and Tighe Street. The city through the Property Investment Assets Committee will be developing a strategic plan addressing how proceeds from these assets can be invested to maximise investment returns to off-set losses of revenue from the City of Perth Act.

Market reviews of parking charges are undertaken every couple of years to ensure our fees are consistent with surrounding areas. The following parking changes have been incorporated into the schedule of fees and charges and consequently the SFP:

- Parking fees have been amended by introduction of a variable fee structure to provide an opportunity for adjustment during the year to manage demand for various parking facilities; and
- Daily caps continue to be reviewed with the intent being to maintain occupancy at a desired level of 85%.

Parking revenue has been reviewed and with adjustment to time restrictions in some car parks and increases to parking fees have been applied.

Projected parking revenue also includes the following assumptions:

- The Parking Facilities Local Law is being reviewed with changes to penalties which is expected to generate an additional revenue. Given the nature of this revenue the funds have been allocated to the parking reserve to fund technological improvements to parking operations that will result in cost saving through efficiency gains and improved revenue collection;
- Increased revenue from reinstatement of all day parking Monday to Friday in car stations 17 and 18 adjacent Rosalie Reserve has been included;
- Ongoing installation of ticket machines in remaining all day parking facilities; and
- Introduction of electronic payments using EasyPark.

Loss of parking revenue from the City of Perth Act:

- *Parking Revenue \$829,500 (estimate)*
- *Parking fines \$441,920 (estimate)*

The first hour free discount is estimated to cost approximately \$450,000 to \$1,000,000 per year in parking revenue (dependent on occupancy).

All charges are detailed in the schedule of fees and charges.

Grants

Although the city has a low dependency on grant funding, some projects are dependent on grants before they can be implemented. Grants and contributions are received from other government bodies for both operating and capital projects. These projects include Home and Community Care, buildings and infrastructure improvement works.

The 2016-17 budget has substantially reduced capital grants due to the deferral of infrastructure renewal project (that would attract grant funding) to enable the funding of the Rokeby Road improvements project.

Loss of grant funding from the City of Perth Act:

- *Grants Gen Purpose and Roads \$87,320*

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

Initiatives supported by reserve funds include:

- Plant and equipment;
- Building redevelopments;
- Recreation facility improvements;
- Environment improvements;
- Investment assets acquisitions/developments;
- Infrastructure improvements;
- Parks and reserve improvements;
- Underground power;
- Public art;
- Heritage Grants Scheme; and
- Waste services equipment (possible outsourcing of Waste, funds would be used in transition).

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

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

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

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

LOANS

The budgeted repayments schedule for 2016/2017 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		21,800	270,000	0
121A	Rosalie Park Improvements A	619,528		42,200	28,900	590,628
121B	Rosalie Park Improvements B	140,071		9,300	5,900	134,171
121C	Rosalie Park Improvements C	1,010,397		49,100	34,000	976,397
121D	Rosalie Park Improvements D	187,000		7,400	18,100	168,900
123A	Underground Power Round 6	3,056,945		176,800	106,600	2,950,345
123B	Underground Power Round7	2,119,807		110,000	74,900	2,044,907
124	Street Lighting	214,900		8,600	20,800	194,100
125	Drainage Keightley Street	580,100		51,800	580,100	0
TBA	Major Open Parkland (Lake Jualbup)		1,000,000 (CFWD)	0	0	1,000,000
126	Regal Theatre Contribution	400,000		12,300	100,000	300,000
TBA	Major Open Parkland (Subiaco Common)		1,000,000	0	0	1,000,000
		8,598,748	2,000,000	489,300	1,239,300	9,359,448

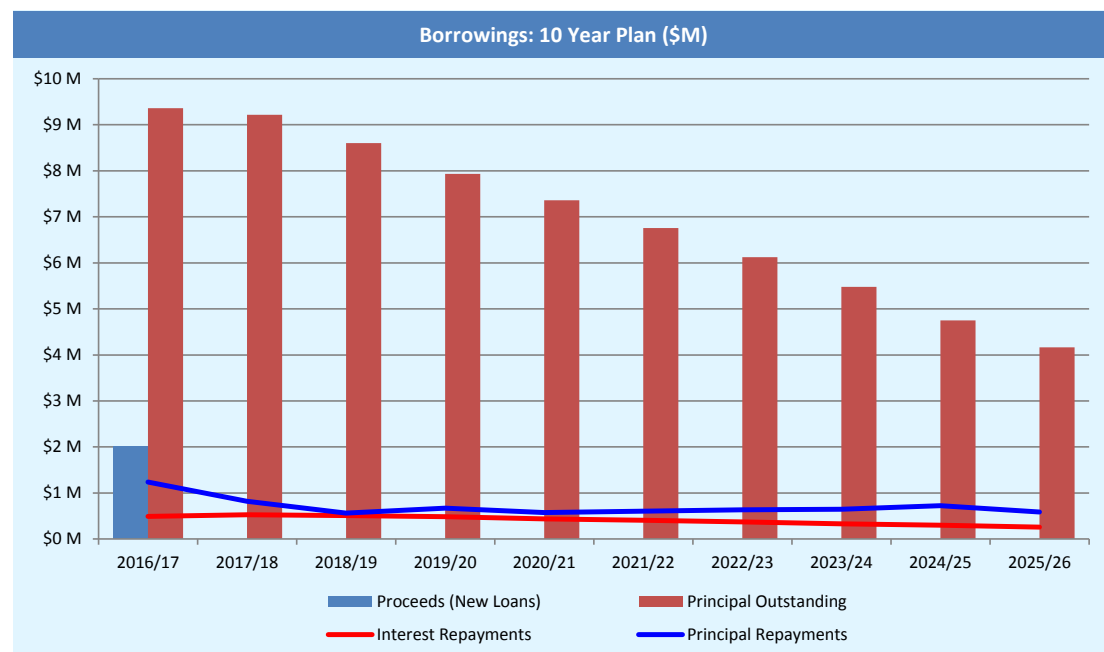
Loans should be considered as a financing tool rather than an additional source of revenue. They provide an opportunity to bring forward capital projects and allow the responsibility for the funding of the asset to be spread between current and future generations. However loans do have to be repaid and 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.

Local governments are only able to borrow against their rates capacity and unable to provide other assets as collateral such as land and property in order to undertake major capital projects. Local Government Act Section 6.21 provides that the only security the city may give for its borrowings is its General Fund (basically, its annual rates), thus severely constraining the

capacity of the city to raise sufficient development funding to undertake any major redevelopment projects.

The chart below shows that the city's borrowing capacity is approximately \$10 million - \$12 million over a maximum of 20 years and our current commitments are \$9.3 million (including proposed new loans), with principal repayments of \$1.2 million and Interest repayments of \$500,000. The two new loans of one million dollars relate to Lake Jualbup improvements (budgeted in 2015-16 but not drawn down as works are to be carried forward) and replacement of the Subiaco Common Lake liner (budgeted in 2016-17).



Our current loans mean that for the next 10 years the city's borrowing capacity is limited as a result of the finalisation of the underground power project and the two major works at Lake Jualbup and Subiaco Common. Around the seven year mark the city could consider borrowing approximately \$10 million to fund major projects, subject to being able to meet the principal and interest repayments from municipal funds.

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.

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, 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 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, Rosalie, 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.

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.

Provision has also been made for payment of the Fair Pay commission decision effective from 1 July 2016, salary increments, 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, Mobile Computing, Customer Request Tracking, Digital Media Plan & Asset Collection Tools.

STATUTORY STATEMENTS

Statutory Statements

Table of Contents

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

City of Subiaco

Statement of Comprehensive Income by Nature or Type

		2015/2016 Adopted Budget \$	2015/2016 Revised Budget \$	2015/2016 Estimated Actual \$	2016/2017 Adopted Budget \$
	Notes				
OPERATING REVENUE					
Rates (also includes specified area)	3	22,397,410	22,777,410	22,829,444	21,768,040
Sanitation charges	10	5,422,490	5,422,490	5,426,233	4,660,050
Fees and charges	10	14,362,067	13,390,067	12,614,104	13,439,162
Grants, subsidies & contributions		1,960,323	3,134,824	2,710,684	2,325,075
Reimbursements & donations		166,310	249,627	498,994	181,748
Interest earnings		1,301,260	1,250,090	1,634,900	880,830
Profit on asset disposals	4	321,100	321,100	176,214	87,490
Other revenue		751,960	496,760	1,179,372	572,600
Total Operating Revenue	1,2	46,682,920	47,042,368	47,069,945	43,914,995
OPERATING EXPENDITURE					
Employee costs		(23,649,526)	(23,206,326)	(23,400,425)	(22,168,610)
Materials and contracts		(14,823,946)	(14,889,316)	(13,663,586)	(12,976,353)
Utilities (gas, electricity, water etc.)		(998,870)	(978,870)	(1,061,840)	(907,580)
Depreciation on non-current assets	9	(4,458,990)	(4,458,990)	(5,045,099)	(4,953,180)
Interest expenses		(548,300)	(548,300)	(770,800)	(489,300)
Insurance expenses		(626,000)	(670,367)	(567,759)	(608,600)
Loss on asset disposal	4	(14,190)	(14,190)	(21,882)	(18,350)
Other expenditure		(1,209,327)	(1,654,427)	(1,671,888)	(1,044,150)
Total Operating Expenditure	1,2	(46,329,149)	(46,420,786)	(46,203,279)	(43,166,123)
NET RESULT		353,771	621,582	866,666	748,872

City of Subiaco
Statement of Comprehensive Income by Program

	Notes	2015/2016 Adopted Budget \$	2015/2016 Revised Budget \$	2015/2016 Estimated Actual \$	2016/2017 Adopted Budget \$
OPERATING REVENUE (Excluding Contributions to Development of Assets)					
General Purpose Funding		24,216,670	24,262,377	24,719,600	23,321,550
Governance		2,000	2,000	500,100	31,500
Law Order & Public Safety		43,700	84,700	106,934	130,000
Health		146,600	197,100	229,865	93,600
Education & Welfare		1,344,130	1,361,030	1,423,639	1,349,245
Community Amenities		5,762,790	5,762,790	5,827,871	4,871,350
Recreation & Culture		4,547,197	3,462,047	3,294,953	4,237,102
Transport		5,365,810	5,623,379	5,318,243	4,275,108
Economic Services		461,400	461,400	506,583	205,100
Other Property & Services		4,278,230	4,240,047	4,163,216	4,763,000
Total Operating Revenue	1,2	46,168,527	45,456,870	46,091,004	43,277,555
OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)					
General Purpose Funding		(1,156,830)	(1,151,990)	(1,135,120)	(1,009,770)
Governance		(2,052,240)	(2,046,740)	(1,945,770)	(1,975,192)
Law Order & Public Safety		(1,131,723)	(1,188,783)	(1,182,989)	(1,002,454)
Health		(856,501)	(875,931)	(778,697)	(797,393)
Education & Welfare		(3,408,651)	(3,431,521)	(3,239,213)	(3,230,884)
Community Amenities		(7,535,921)	(7,565,511)	(6,702,965)	(6,716,867)
Recreation & Culture		(14,480,781)	(14,249,851)	(15,187,340)	(13,824,651)
Transport		(10,666,261)	(10,521,421)	(10,414,900)	(10,113,012)
Economic Services		(2,243,210)	(2,551,110)	(2,226,477)	(2,234,516)
Other Property & Services		(2,234,541)	(2,319,738)	(2,597,126)	(1,753,734)
Total Operating Expenditure	1,2	(45,766,659)	(45,902,596)	(45,410,597)	(42,658,473)
BORROWING COSTS EXPENSE					
Recreation & Culture		(156,000)	(111,700)	(116,100)	(120,300)
Transport		(45,800)	(45,800)	(37,700)	(60,400)
Economic Services		(326,300)	(326,300)	(595,200)	(286,800)
Other Property & Services		(20,200)	(20,200)	(21,800)	(21,800)
Total Borrowing Costs Expense	6	(548,300)	(504,000)	(770,800)	(489,300)
CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS					
Recreation & Culture		25,000	78,231	53,731	25,000
Transport		168,293	1,186,167	748,996	524,950
Total Contributions to the Development of Assets	16	193,293	1,264,398	802,727	549,950
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
Law Order & Public Safety		14,320	14,320	8,310	(2,860)
Education & Welfare		0	0	0	(320)
Community Amenities		55,850	55,850	(5,900)	(2,090)
Recreation & Culture		52,000	52,000	40,354	(1,680)
Transport		86,200	86,200	19,300	44,820
Economic Services		2,910	2,910	(3,120)	0
Other Property & Services		95,630	95,630	95,388	31,270
Total Profit/(Loss) on Disposal of Assets	4	306,910	306,910	154,332	69,140
NET RESULT		353,771	621,582	866,666	748,872

Rate Setting Statement

		2015/2016 Adopted Budget \$	2015/2016 Revised Budget \$	2015/2016 Estimated Actual \$	2016/2017 Adopted Budget \$
	Notes				
OPERATING EXPENDITURE					
General Purpose Funding		(1,156,830)	(1,151,990)	(1,135,120)	(1,009,770)
Governance		(2,052,240)	(2,046,740)	(1,945,770)	(1,975,192)
Law Order & Public Safety		(1,133,103)	(1,190,163)	(1,182,989)	(1,005,314)
Health		(856,501)	(875,931)	(778,697)	(797,393)
Education & Welfare		(3,408,651)	(3,431,521)	(3,239,213)	(3,231,204)
Community Amenities		(7,535,921)	(7,565,511)	(6,709,055)	(6,720,627)
Recreation & Culture		(14,638,461)	(14,363,231)	(15,303,440)	(13,950,941)
Transport		(10,712,531)	(10,567,691)	(10,452,600)	(10,177,282)
Economic Services		(2,572,630)	(2,880,530)	(2,824,797)	(2,521,316)
Other Property & Services		(2,262,281)	(2,347,478)	(2,631,598)	(1,777,084)
Total Operating Expenditure	1,2	(46,329,149)	(46,420,786)	(46,203,279)	(43,166,123)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(8,278,867)	(8,039,576)	(5,741,284)	(3,610,850)
Furniture and Equipment	Capital	(1,575,787)	(1,452,109)	(971,680)	(1,594,000)
Plant and Equipment	Works	(2,485,000)	(2,660,222)	(1,387,099)	(1,913,000)
Subtotal	Programme	(12,339,654)	(12,151,907)	(8,100,063)	(7,117,850)
Infrastructure Expenditure					
Road Works		(2,445,972)	(4,068,104)	(2,374,427)	(3,480,900)
Landscape & Irrigation Works	Refer to	(559,144)	(594,355)	(231,423)	(371,700)
Drainage Works	Capital	(1,536,565)	(2,143,829)	(1,250,372)	(1,333,700)
Footpath Works	Works	(116,211)	(105,131)	(89,666)	(32,650)
Street Lighting	Programme	(965,288)	(1,653,875)	(489,704)	(1,712,879)
Car Park Improvements		(1,577,665)	(1,541,065)	(1,358,400)	(285,000)
Other Infrastructure		(234,195)	(332,977)	(332,977)	(468,700)
Parks and Reserves Improvements					0
Irrigation Upgrades		(375,000)	(336,967)	(336,967)	(242,400)
Furniture & Lighting Upgrades		(100,000)	(100,000)	(100,000)	(116,500)
Playground Upgrades		(87,000)	(87,000)	(87,000)	(191,540)
Landscaping Upgrades		(1,657,270)	(1,710,294)	(267,583)	(2,727,850)
Subtotal		(9,654,310)	(12,673,597)	(6,918,519)	(10,963,819)
Total Capital Works Programme		(21,993,964)	(24,825,504)	(15,018,582)	(18,081,669)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(20,292,576)	(21,747,607)	(21,235,673)	(13,064,918)
Loan Repayment - Principal	6 (g)	(1,979,860)	(1,961,343)	(1,507,300)	(1,239,300)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(321,100)	(321,100)	(176,214)	(87,490)
Total Other Outflows		(22,593,536)	(24,030,050)	(22,919,187)	(14,391,708)
TOTAL FUNDS REQUIRED		(90,916,649)	(95,276,340)	(84,141,048)	(75,639,500)
OPERATING REVENUE					
General Purpose Funding (excluding rates)		2,061,260	1,726,967	2,132,000	1,553,510
Governance		2,000	2,000	500,100	31,500
Law Order & Public Safety		59,400	100,400	115,244	130,000
Health		146,600	197,100	229,865	93,600
Education & Welfare		1,344,130	1,361,030	1,423,639	1,349,245
Community Amenities		5,818,640	5,818,640	5,828,061	4,873,020
Recreation & Culture		4,625,877	3,593,958	3,389,038	4,266,412
Transport		5,620,773	6,896,216	6,086,539	4,848,748
Economic Services		467,430	467,430	506,583	205,100
Other Property & Services		4,381,400	4,343,217	4,271,276	4,795,820
Total Operating Revenue		24,527,510	24,506,958	24,482,345	22,146,955
OTHER INFLOWS					
Reserve Utilised	7	22,503,227	24,147,323	16,186,809	19,692,399
Proceeds from Loans	6	1,000,000	1,400,000	400,000	2,000,000
Proceeds from Disposal of Assets	4	14,651,000	14,636,000	13,659,239	3,241,181
Non cash items					
Write Back Depreciation	9	4,458,990	4,458,990	5,045,099	4,953,180
Write Back Movement in Deferred Debtor		0			0
Write Back Loss On Disposal Of Assets	4	14,190	14,190	21,882	18,350
Opening Balance B/Fwd 1 July		1,606,212	3,577,469	3,577,469	1,819,395
Total Other Inflows		44,233,619	48,233,972	38,890,498	31,724,505
TO BE MADE UP FROM RATES	Refer to Rates Schedule	22,155,410	22,535,410	22,587,600	21,768,040
SURPLUS / (DEFICIT)		(110)	0	1,819,395	0

City of Subiaco
Cash flow statement

	Notes	2015/2016 Adopted Budget \$	2015/2016 Estimated Actual \$	2016/2017 Adopted Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		22,355,480	22,762,937	21,390,590
Operating Grants, Subsidies & Contributions		1,767,030	1,907,957	1,775,125
Reimbursements & Donations		166,310	498,994	181,748
Fees & Charges		13,643,287	12,043,776	14,100,045
Sanitation Charges		5,422,490	5,426,233	4,660,050
Interest Earnings		1,301,260	1,634,900	880,830
Goods & Services Tax		1,369,098	2,462,613	2,462,613
Other Revenue		751,960	1,179,372	572,600
		46,776,915	47,916,782	46,023,601
Payments				
Employee Costs		(23,324,526)	(24,260,425)	(21,802,767)
Materials & Contracts		(14,530,099)	(13,526,506)	(12,716,826)
Utility Charges		(998,870)	(1,061,840)	(907,580)
Insurance Expenses		(626,000)	(567,759)	(608,600)
Donations, Contributions and Grants Made		(338,380)	(226,080)	(338,380)
Interest Expenses		(548,300)	(769,800)	(489,300)
Goods & Services Tax		(1,369,098)	(2,207,894)	(2,462,613)
Other Expenditure		(870,947)	(1,415,808)	(705,770)
		(42,606,220)	(44,036,112)	(40,031,836)
Net Cash Provided By (Used In) Operating Activities	15	4,170,694	3,880,670	5,991,765
Cash Flows From Investing Activities				
Payments for Development of Land & Buildings		(8,148,867)	(172,031)	(2,965,850)
Payments for Development of Investment Properties		(130,000)	(5,569,253)	(645,000)
Payments for Purchase of Furniture		(1,575,787)	(971,680)	(1,594,000)
Payments for Purchase of Plant & Equipment		(2,485,000)	(1,387,099)	(1,913,000)
Payments for Construction of Infrastructure Assets		(9,654,310)	(6,918,519)	(10,963,819)
Write Back Movement in Deferred Debtor		0		0
Non-operating Grants, Subsidies & Contributions		193,293	802,727	549,950
Proceeds from Sale of Land		6,000,000	15,985,636	
Proceeds from Sale of Plant & Equipment		8,651,000	462,739	3,241,181
Net Cash Provided By (Used In) Investing Activities		(7,149,671)	2,232,520	(14,290,538)
Cash Flows From Financing Activities				
Proceeds from borrowing (New Loans)	6	1,000,000	400,000	2,000,000
Repayment of borrowing	6	(1,979,860)	(1,507,300)	(1,239,300)
Net Cash Provided By (Used In) Financing Activities		(979,860)	(1,107,300)	760,700
Net Increase (Decrease) in Cash Held		(3,958,837)	5,005,890	(7,538,073)
Cash held beginning of period		36,499,353	42,663,683	47,669,572
Cash held end of period		32,540,516	47,669,572	40,131,500
Reconciliation of cash:				
Cash at Bank	12	6,188,118	11,361,787	10,451,195
Cash at Bank - Restricted		26,352,398	36,307,786	29,680,305
		32,540,516	47,669,572	40,131,500
* This statement is to be read in conjunction with the accompanying notes				
Government Grants/Appropriations	16			

City of Subiaco
Capital Funding Summary

	2015/2016 Adopted Budget \$	2015/2016 Revised Budget \$	2015/2016 Estimated Actual \$	2016/2017 Adopted Budget \$
Capital Works				
Land and Buildings	(8,278,867)	(8,039,576)	(5,741,284)	(3,610,850)
Furniture and Equipment	(1,575,787)	(1,452,109)	(971,680)	(1,594,000)
Plant and Equipment	(2,485,000)	(2,660,222)	(1,387,099)	(1,913,000)
Road Works	(2,445,972)	(4,068,104)	(2,374,427)	(3,480,900)
Landscape & Irrigation Works	(559,144)	(594,355)	(231,423)	(371,700)
Drainage Works	(1,536,565)	(2,143,829)	(1,250,372)	(1,333,700)
Footpath Works	(116,211)	(105,131)	(89,666)	(32,650)
Street Lighting	(965,288)	(1,653,875)	(489,704)	(1,712,879)
Car Park Improvements	(1,577,665)	(1,541,065)	(1,358,400)	(285,000)
Other Infrastructure	(234,195)	(332,977)	(332,977)	(468,700)
Parks and Reserves Improvements				
Irrigation Upgrades	(375,000)	(336,967)	(336,967)	(242,400)
Furniture & Lighting Upgrades	(100,000)	(100,000)	(100,000)	(116,500)
Playground Upgrades	(87,000)	(87,000)	(87,000)	(191,540)
Landscaping Upgrades	(1,657,270)	(1,710,294)	(267,583)	(2,727,850)
Total Capital Works Programme	(21,993,964)	(24,825,504)	(15,018,582)	(18,081,669)
Reserves Utilised for Capital Works				
Buildings and Facilities	464,355	549,555	154,387	887,700
Capital Investment	7,422,571	6,945,686	5,484,713	1,790,100
Investment Income	7,579,947	8,735,297	4,856,492	8,682,908
Infrastructure Replacement	929,489	931,153	272,990	997,141
Parking and Public Transport Facilities	1,622,665	1,810,078	1,618,380	690,000
Information Technology Systems	0	0	0	355,250
Waste Management	624,000	624,000	5,000	5,000
Plant & Equipment Replacement	1,165,000	1,125,000	635,837	1,051,000
Public Art Reserve	0	107,000	107,000	93,600
HACC Asset Replacement	0	91,438	92,213	0
Total Reserves Utilised	19,808,027	20,919,207	13,227,012	14,552,699
Contributions to the Development of Assets				
Main Roads WA - MRRG	21,626	521,826	221,754	300,080
Main Roads WA - Direct Grant	38,000	38,000	38,000	0
Main Roads WA - Blackspot	68,667	404,841	279,942	124,870
Department of Transport & Regional Development	0	172,500	167,500	100,000
Street Lighting Subsidy	10,000	10,000	2,800	0
Department of Sport and Recreation	25,000	25,000	500	25,000
Capital Contributions - Bus Shelters	30,000	30,000	30,000	0
Capital Contributions - Roads	0	9,000	9,000	0
Capital Contributions - Buildings	0	53,231	53,231	0
Total Contributions to the Development of Assets	193,293	1,264,398	802,727	549,950
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	651,000	636,000	462,739	452,000
Total Proceeds Disposal of Assets	651,000	636,000	462,739	452,000
Proceeds from Loans				
Lake Jualbup	1,000,000	1,000,000	0	1,000,000
Subiaco Common	0	0	0	1,000,000
Total Proceeds from Loans	1,000,000	1,000,000	0	2,000,000
TOTAL MUNICIPAL FUNDS REQUIRED	(341,644)	(1,005,899)	(526,104)	(527,020)

BUDGET NOTES

Notes to the budget

Table of Contents

1. Significant accounting policies	1
2. The Nature and Object of each program undertaken by the city and the major functions or activities within	11
3. Rating and Valuations	13
4. Asset Disposals	15
5. Investment Information	15
6. Borrowings	15
7. Reserves	18
8. Payments to Mayor and Councillors.....	18
9. Depreciation	18
10. Fees and Charges Revenue Information	19
11. Borrowing Costs (Interest)	19
12. Position at commencement of the financial year	19
13. Trading undertakings.....	20
14. Major trading undertakings, land transactions and major land transactions	20
15. Notes to the cash flow statement	20
16. Contribution to the development of assets	20

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) 2015/2016 Estimated Actual Balances

Balances shown in this budget as 2015/2016 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.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

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 and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

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. During the year ended 30 June 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations. Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements. Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the City revalues its asset classes in accordance with this mandatory timetable.

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 and subsequently revalued in accordance with the mandatory measurement framework detailed above. In relation to initial measurement, 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.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

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.

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.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Buildings	30-50 years
Furniture & Equipment	4-10 years
Plant & Equipment	5-15 years
<i>Infrastructure Assets</i>	
Roads	20 - 50 years
Laneways	20 - 50 years
Footpaths	20 - 40 years
Drains	60 - 100 years
Street Furniture (incl. Bus shelters & proprietary street lighting)	15 years
Park Furniture	15 years
Playground Equipment	15 years
Reticulation	25 years
Grassed Areas	N/A
Infrastructure Buildings	30 - 50 years

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 has been 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

Investment property, comprising freehold office complexes is held to generate long-term rental yields. All tenant leases are on an arm's length basis. Investment property is initially measured at cost and subsequently measured at fair value and any changes to fair value are recorded in the Statement of Comprehensive Income as other income.

The fair value of investment property is the amount for which the asset could be exchanged between knowledgeable, willing parties in an arm's length transaction of investment property being valued. Fair values are determined by the valuer using market information, including prices for similar properties in comparable locations

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

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 5.4657 cents per dollar on the Gross Rental Value of all rateable properties in the municipality. The estimated number of properties that will attract this charge, not inclusive of properties that attract a minimum rate as outlined in part b), are as follows:

(i) Residential Properties	6,815 properties, with a total GRV of \$227,064,979
(ii) Commercial Properties	1,254 properties, with a total GRV of \$149,010,128
(iii) Industrial Properties	10 properties, with a total GRV of \$ 1,066,005

The Rates Charge will be 5.4657 cents for every dollar of Gross Rental Value, and will yield the following:

(i) Residential Properties	12,410,690
(ii) Commercial Properties	8,144,450
(iii) Industrial Properties	58,260
	20,613,400

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 nine hundred and eighteen dollars (\$918), that property will be charged the minimum rates charge of \$918.

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	957 properties, with a total GRV of \$13,275,222
(ii) Commercial properties	23 properties, with a total GRV of \$ 314,655

This minimum rate will yield the following:

(i) Residential properties	878,530
(ii) Commercial properties	21,110

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 5.25045 cents for every dollar of gross rental value.

3 RATING AND VALUATIONS [Reg. 23] - continued

c) Specified Area Rate

The city does not charge a 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 \$24,756,902.

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

There is no discount applicable to early payment of rates.

f) Payment of Rates by Instalments [Reg. 27(c)]

Pursuant to section (6.45) of the Local Government Act (1995), the city will offer ratepayers the option of paying their rates in one payment or by four instalments.

If the ratepayer elects to pay their rates in one payment the due date for payment will be 35 days after date of service of the notice of valuation and rate (proposed due date 9 September 2016).

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 9 September 2016)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 17 November 2016)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 19 January 2017)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 23 March 2017)

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 25 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 \$382,860 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$452,000 resulting in an estimated book gain of \$69,140. Please refer to the Plant & Equipment Summary 2016/2017 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

There is also carry forward proceeds of \$2,789,181 in relation to disposal of land from the city's 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	578,830
(II) Other funds invested	250,000

Total estimated earnings from investments	828,830
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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 2016.

b) Overdraft Outstanding at End of Financial Year.

The city will have no outstanding overdraft accounts as at the 30 June 2016.

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 2015/2016:

Purpose	New loan <i>Lake Jualbup</i>	New loan <i>Subiaco Common</i>
Estimated Amount	1,000,000	1,000,000
Proposed Accommodation	Fixed term loan	Fixed term loan
Estimated Term	10 years	10 years
Estimated Interest Rate & other charges	2.88% Quarterly 0.72% compounding quarterly	2.88% Quarterly 0.72% compounding quarterly
Estimated amount to be used this year	1,000,000	1,000,000
Estimated amount unused at end of year	Nil	Nil

e) Re-financing existing borrowings

The city does not propose to refinance any existing borrowings.

(f) 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**g) Budgeted Repayments**

The budgeted repayments schedule for 2016/2017 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		21,800	270,000	0
121A	Rosalie Park Improvements A	619,528		42,200	28,900	590,628
121B	Rosalie Park Improvements B	140,071		9,300	5,900	134,171
121C	Rosalie Park Improvements C	1,010,397		49,100	34,000	976,397
121D	Rosalie Park Improvements D	187,000		7,400	18,100	168,900
123A	Underground Power Round 6	3,056,945		176,800	106,600	2,950,345
123B	Underground Power Round7	2,119,807		110,000	74,900	2,044,907
124	Street Lighting	214,900		8,600	20,800	194,100
125	Drainage Keightley Street	580,100		51,800	580,100	0
TBA	Major Open Parkland (Lake Jualbup)		1,000,000 (CFWD)	0	0	1,000,000
126	Regal Theatre Contribution	400,000		12,300	100,000	300,000
TBA	Major Open Parkland (Subiaco Common)		1,000,000	0	0	1,000,000
		8,598,748	2,000,000	489,300	1,239,300	9,359,448

The comparative information from the 2015/2016 estimated actual was 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		21,800	0	270,000
121A	Rosalie Park Improvements A	646,628		44,100	27,100	619,528
121B	Rosalie Park Improvements B	145,671		9,700	5,600	140,071
121C	Rosalie Park Improvements C	1,045,997		53,700	35,600	1,010,397
121D	Rosalie Park Improvements D	204,500		8,200	17,500	187,000
123A	Underground Power Round 6	4,366,845		481,400	1,309,900	3,056,945
123B	Underground Power Round 7	2,191,407		113,800	71,600	2,119,807
124	Street Lighting	235,000		9,400	20,100	214,900
125	Drainage Keightley Street	600,000		28,300	19,900	580,100
TBA	Major Open Parkland (Lake Jualbup)	0	0	0	0	0
126	Regal Theatre Contribution	0	400,000	400	0	400,000
		9,706,048	400,000	770,800	1,507,300	8,598,748

The comparative information from the 2015/2016 adopted budget was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayment s	Closing Principal Liability
118	Chamber and Office Improvements	270,000		20,200	0	270,000
121A	Rosalie Park Improvements A	646,700		40,200	27,100	619,600
121B	Rosalie Park Improvements B	145,600		8,900	5,600	140,000
121C	Rosalie Park Improvements C	1,046,000		47,500	35,600	1,010,400
121D	Rosalie Park Improvements D	250,000		15,100	7,100	242,900
123A	Underground Power Round 6	4,366,800		225,400	1,740,100	2,626,700
123B	Underground Power Round7	2,191,400		100,900	71,600	2,119,800
124	Street Lighting	235,000		8,200	20,500	214,500
125	Drainage Keightley Street	600,000		37,600	16,200	583,800
TBA	Major Open Parkland (Lake Jualbup)		1,000,000	44,300	56,100	943,900
126	Regal Theatre Contribution		400,000	0	0	400,000
		9,751,500	1,400,000	548,300	1,979,900	9,171,600

7 RESERVES [Reg. 27(h)]

The estimated movements in the city's reserves for the 2016/2017 financial year, with a comparison to the 2015/2016 financial year, are shown in the Summary of Transfers To & From Reserve 2016/17 schedule, which is included in the supporting schedules of this document.

The city proposes to transfer \$450,000 from the Waste Management Reserve in 2016/17. The purpose of this one-off transfer is to minimise the required rates increase in the 2016/17 following the introduction of the City of Perth Act 2015.

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

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

An allowance has been made in the 2016/2017 budget for the following payments to the mayor and councillors:

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

	Budgeted Depreciation 2015/2016	Budgeted Depreciation 2016/2017
Governance	7,890	2,200
Law, Order & Public Safety	31,380	25,900
Health	10,550	5,800
Education & Welfare	43,130	24,200
Community Amenities	400,700	157,900
Recreation & Culture	1,152,240	1,964,900
Transport	2,201,720	2,265,700
Economic Services	10,150	4,400
Other Property & Services	601,230	502,180
Total Depreciation	4,458,990	4,953,180

10 FEES AND CHARGES REVENUE INFORMATION [Reg. 25]

The city's 2015/2016 Schedule of Fees and Charges are included at the back of this budget document.

The 2015/2016 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	Budget 2015/2016	Budget 2016/2017
General Purpose Funding	155,000	155,000
Governance	1,800	1,800
Law Order & Public Safety	39,200	29,500
Health	136,600	86,100
Education and Welfare	268,330	255,830
Community Amenities	332,300	208,300
Recreation and Culture	3,769,707	3,657,532
Transport	5,264,000	4,194,500
Economic Services	212,900	198,600
Other Properties and Services	4,182,230	4,652,000
Grand Total	14,362,067	13,439,162

11 BORROWING COSTS (Interest)

Loans	489,300
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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 2015/2016	Budget 2016/2017
Cash & Investments		
Cash at Bank & Investments	44,880,436	37,342,364
Financial assets	0	0
Debtors		
Rates Debtors	260,470	637,920
Sundry Debtors	1,933,081	1,116,239
Other Current Assets	421,303	377,262
Total Current Assets	47,495,291	39,473,785

LESS CURRENT LIABILITIES

Creditors & Provisions

Creditors	4,038,160	4,408,530
Provision for Employee Entitlements (Current)	2,810,122	3,065,122
Income in Advance	888,599	688,599
Loan Liability (Current)	1,507,300	1,239,300
Bonds	1,563,873	1,563,873
Total Current Liabilities	10,808,054	10,965,424

ADD BACK LOAN LIABILITY

1,507,300	1,239,300
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LESS RESTRICTED ASSETS

Cash Backed Reserves	36,307,786	29,680,305
Other Restricted Assets	67,356	67,356
Total Restricted Assets	36,375,142	29,747,661
NET CURRENT ASSETS	1,819,395	0

* The balances as at 30/6/16 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 2015/2016	Estimated Actual 2015/2016	Budget 2016/2017
Change in net assets resulting from operations As per Operating Statement	353,771	866,666	748,872
Add/(Less) non cash items:			
Depreciation	4,458,990	5,045,099	4,953,180
Profit/Loss on sale of assets	(306,910)	(154,332)	(69,140)
Government grants & subsidies adjustment	(193,293)	(802,727)	(549,950)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in debtors	(960,711)	(715,664)	483,433
Change in inventory	(2,632)	(2,633)	
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	325,000	(274,989)	255,000
Change in creditors	496,479	(80,750)	170,370
Net cash provided by operating activities	4,170,694	3,880,670	5,991,765

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget
2016/2017**

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

Source	Project	Amount
Main Roads WA - MRRG	Road Improvements	300,080
Main Roads WA - Blackspot	Road Improvements	124,870
Department of Transport & Regional Development	Road Improvements	100,000
Department of Sport and Recreation	Building Facilities Improvements	25,000
		549,950

SUPPORTING SCHEDULES

Supporting Schedules
Table of Contents

Rates Schedule1

Summary of Transfers To and From Reserve2

Proposed Capital Works Summary3

Plant and Equipment Summary5

Carried Forward Schedule7

**CITY OF SUBIACO
RATES SCHEDULE FOR 2016/2017**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2016-2017 \$
GENERAL RATE REVENUE	3				
@ 5.4657 cents in the dollar					
GRV - Residential	3a	6,815	227,064,979	5.4657	12,410,690
GRV - Commercial	3a	1,254	149,010,128	5.4657	8,144,450
GRV - Industrial	3a	10	1,066,005	5.4657	58,260
Sub Totals		8,079	377,141,112		20,613,400
 <i>Minimum Rates</i> @ 918					
GRV - Residential	3b	957	13,275,222	918	878,530
GRV - Commercial	3b	23	314,655	918	21,110
GRV - Industrial	3b	-	-	918	-
Sub Totals		980	13,589,877		899,640
Total General Rates to be Levied			390,730,989		21,513,040
Interim Rates					250,000
Back Rates					5,000
Total made up from rates					21,768,040
NET REVENUE FROM RATES					21,768,040

SUMMARY OF TRANSFERS TO & FROM RESERVE 2016/2017

	2015/2016 Original Budget				2015/2016 Estimated Actual				2016/2017 Budget			
	Opening Balance 1 July 15	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 16	Opening Balance 1 July 15	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 16	Opening Balance 1 July 16	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 17
RESERVE ACCOUNT												
Buildings and Facilities	2,189,453	48,900	484,555	1,753,798	2,195,362	141,070	151,187	2,185,245	2,185,245	77,660	1,179,500	1,083,405
Capital Investment	16,215,818	14,000,000	7,422,571	22,793,247	16,016,064	13,496,500	5,484,713	24,027,851	24,027,851	2,789,181	4,790,100	22,026,932
Investment Income	5,235,457	2,855,429	7,867,447	223,439	7,629,554	3,000,438	5,705,792	4,924,200	4,924,200	6,546,936	8,877,808	2,593,328
Infrastructure Replacement	543,047	589,150	1,011,989	120,208	585,928	642,912	350,690	878,150	878,150	973,500	1,658,441	193,209
Parking and Public Transport Facilities	1,231,296	402,330	1,622,665	10,961	1,410,829	400,795	1,618,380	193,244	193,244	954,647	690,000	457,891
Waste Management	716,148	322,275	624,000	414,423	1,000,533	771,346	5,000	1,766,879	1,766,879	18,920	455,000	1,330,799
Plant & Equipment Replacement	1,430,500	591,852	1,165,000	857,352	1,425,297	643,849	635,837	1,433,309	1,433,309	473,934	1,051,000	856,243
Undergrounding of Powerlines	934,765	1,311,980	2,138,000	108,745	807,503	1,308,990	1,976,700	139,793	139,793	1,060,940	468,300	732,433
Information Technology Systems	0	0	0	0	0	655,000	0	655,000	655,000	0	355,250	299,750
HACC Asset Replacement	10,259	900	0	11,159	91,438	72	91,510	0	0	0	0	0
Student Bursaries	52,616	1,590	0	54,206	52,324	4,283	0	56,607	56,607	1,210	0	57,817
CBD Promotion	0	1,060	0	1,060	0	0	0	0	0	0	0	0
Public Art	3,690	117,110	117,000	3,800	0	117,000	117,000	0	0	117,000	117,000	0
Heritage Grants Scheme	0	50,000	50,000	0	44,089	53,418	50,000	47,507	47,507	50,990	50,000	48,497
Total Reserve Account	28,563,049	20,292,576	22,503,227	26,352,398	31,258,921	21,235,673	16,186,809	36,307,785	36,307,785	13,064,918	19,692,399	29,680,304

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
PROPOSED CAPITAL WORKS SUMMARY 2016/2017

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 C/fwd \$	Funded from Municipal or Loan Funds \$	Municipal or Loan Funds C/fwd \$
Drainage Improvement Program										
Hay Street - Drainage Investigation and Installing new and replacement pits	212,200	0	212,200	0	212,200	0	0	0	0	0
Seddon Street - Installing soakwells on adjoining laneways near Rokeby Rd	46,400	0	46,400	0	46,400	0	0	0	0	0
ROW 518 (Rokeby Rd to Dead End) - Installing soakwells on adjoining laneways	46,400	0	46,400	0	46,400	0	0	0	0	0
ROW 476 (Rokeby Rd to Carpark) - Installing soakwells on adjoining laneways	46,400		46,400	0	46,400	0	0	0	0	0
ROW 475 (Rokeby Rd to Dead End) - Installing soakwells on adjoining laneways	46,400	0	46,400	0	46,400	0	0	0	0	0
Barker Road - Installing soakwells on adjoining laneways and roads	46,400	0	46,400	0	46,400	0	0	0	0	0
Rokeby Road Streetstape Project	0	500,000	500,000	500,000	0	0	0	0	0	0
Onslow Road - Upgrading the existing system to improve capacity	279,500	0	279,500	0	279,500	0	0	0	0	0
Churchill Avenue - Installation of new pits	110,000	0	110,000	0	110,000	0	0	0	0	0
Sub-total	833,700	500,000	1,333,700	500,000	833,700	0	0	0	0	0
Footpath Replacement										
Derby Road	0	32,650	32,650	32,650	0	0	0	0	0	0
Sub-total	0	32,650	32,650	32,650	0	0	0	0	0	0
Local Road Improvements										
Barker Road - Railway Road to Denis Street - Resurfacing	74,000	0	74,000	0	74,000	0	0	0	0	0
Salisbury Street	50,000	0	50,000	0	0	0	0	0	0	50,000
Sub-total	124,000	0	124,000	0	74,000	0	0	0	0	50,000
Major Road Improvement										
Subiaco Town Centre - Rokeby Rd - Roberts Rd to Bagot Rd (Town Centre Improvement)	0	2,230,000	2,230,000	2,092,000	0	0	100,000	0	38,000	0
Roberts Road- Resurfacing (MRRG)	138,800	0	138,800	0	46,300	0	0	55,490	0	37,010
Nicholson Road- Resurfacing (MRRG)	373,800	0	373,800	0	124,500	0	0	149,590	0	99,710
Selby Road- Resurfacing (MRRG)	237,600	0	237,600	0	79,200	0	0	95,000	0	63,400
Railway Road - Traffic signals modification (Blackspot Project)	244,300	0	244,300	0	123,500	0	0	108,200	0	12,600
Roberts Road - Hamilton St intersection modification (Blackspot Project)	25,000	0	25,000	0	8,330	0	0	16,670	0	0
Sub-total	1,019,500	2,230,000	3,249,500	2,092,000	381,830	0	100,000	424,950	38,000	212,720
Lighting Improvements										
Subiaco Town Centre - (Rokeby Road Streetscape Project)	1,320,629	120,000	1,440,629	120,000	1,320,629	0	0	0	0	0
Roydhouse Street - Upgrade to LED lights	88,100	0	88,100	0	88,100	0	0	0	0	0
Station Street - Upgrade to LED lights	56,150	0	56,150	0	56,150	0	0	0	0	0
Wexford Street - Upgrade to LED lights	23,000	0	23,000	0	23,000	0	0	0	0	0
Brigid Road - Upgrade to LED lights	55,000	0	55,000	0	55,000	0	0	0	0	0
St Lighting Improvmts/Security Enhancemt	50,000	0	50,000	0	50,000	0	0	0	0	0
Sub-total	1,592,879	120,000	1,712,879	120,000	1,592,879	0	0	0	0	0
Streetscape Improvements										
Subiaco Town Centre (Axon St and York St)	107,400	0	107,400	0	54,900	0	0	0	0	52,500
Sub-total	107,400	0	107,400	0	54,900	0	0	0	0	52,500
Laneways - Improvements/Renewals										
ROW 359 (Derby St to Waverley St)	7,200	0	7,200	0	7,200	0	0	0	0	0
ROW 372 - (ROW 371 to 373)	248,400	0	248,400	0	248,400	0	0	0	0	0
ROW 440 - Hamersley St to Bagot St	19,400	0	19,400	0	19,400	0	0	0	0	0
Sub-total	275,000	0	275,000	0	275,000	0	0	0	0	0
Park and Reserves										
Reticulation Improvements	0	242,400	242,400	242,400	0	0	0	0	0	0
Playground Equipment Improvements	0	191,540	191,540	191,540	0	0	0	0	0	0
Public Domain Furniture Improvements	0	26,500	26,500	26,500	0	0	0	0	0	0
Park Lighting Improvements	0	90,000	90,000	90,000	0	0	0	0	0	0
Sub-total	0	550,440	550,440	550,440	0	0	0	0	0	0

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants C/fwd \$	Funded from Municipal or Loan Funds \$	Municipal or Loan Funds C/fwd \$
Environmental Improvements										
Lake Jualbup	1,146,600	3,800	1,150,400	3,800	146,600	0	0	0	0	1,000,000
Lake Environment Improvements	99,700	20,000	119,700	20,000	99,700	0	0	0	0	0
Subiaco Common Lake Liner repairs	0	1,000,000	1,000,000	0	0	0	0	0	1,000,000	0
Greening Strategy (Revegetation and Greenway Establishment Project)	0	50,000	50,000	50,000		0	0	0	0	0
Storm Water Quality Strategy	150,900	50,000	200,900	50,000	150,900	0	0	0	0	0
Other Parks and Reserves - City Wide Landscape Renewal	0	206,850	206,850	206,850		0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	0	100,100	100,100	100,100		0	0	0	0	0
Cycling Improvements (Bike Plan)	96,700	0	96,700	0	96,700	0	0	0	0	0
Sub-total	1,493,900	1,430,750	2,924,650	430,750	493,900	0	0	0	1,000,000	1,000,000
Other Projects										
Street Furniture Improvements/Renewals	0	225,000	225,000	225,000	0	0	0	0	0	0
- Street Furniture Improvements/Renewals	0	25,000	25,000	25,000	0	0	0	0	0	0
- Street Furniture Improvements (Rokeby Road Streetscape Project)	0	200,000	200,000	200,000	0	0	0	0	0	0
Bus Shelters Improvement/Renewals	0	50,000	50,000	50,000	0	0	0	0	0	0
Parking Management Information System	0	285,000	285,000	285,000	0	0	0	0	0	0
Public Art	0	93,600	93,600	93,600	0	0	0	0	0	0
Purchase of Christmas Tree and Festive Decorations	0	110,000	110,000	110,000	0	0	0	0	0	0
Sub-total	0	763,600	763,600	763,600	0	0	0	0	0	0
Land, Buildings & Furniture										
Building Facilities Improvements	979,250	1,365,500	2,344,750	1,365,500	784,900	0	0	25,000	0	169,350
Minor Equipment Purchases (HACC)	0	10,000	10,000	10,000	0	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works	1,445,100	0	1,445,100	0	1,445,100	0	0	0	0	0
Major Information Systems Improvements	253,000	795,000	1,048,000	795,000	253,000	0	0	0	0	0
Major Information Technology Improvements	100,000	200,000	300,000	200,000	100,000	0	0	0	0	0
Sub-total	2,613,350	2,355,500	4,968,850	2,355,500	2,472,200	0	0	25,000	0	116,150
Lords Recreation Centre										
Information Technology Improvements	94,650	31,350	126,000	31,350	37,000	0	0	0	0	57,650
Sub-total	94,650	31,350	126,000	31,350	37,000	0	0	0	0	57,650
Sub-total (Capital)	8,154,379	8,014,290	16,168,669	6,876,290	6,215,409	0	100,000	449,950	1,038,000	1,489,020
Plant and Equipment	0	1,913,000	1,913,000	1,461,000	0	452,000	0	0	0	0
TOTAL CAPITAL WORKS PROPOSALS	8,154,379	9,927,290	18,081,669	8,337,290	6,215,409	452,000	100,000	449,950	1,038,000	1,489,020

PLANT AND EQUIPMENT SUMMARY 2016/2017

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
LIGHT VEHICLES										
GOVERNANCE										
Director Development Services	LV257	701	2775	1ESR026	44,000	24,000	20,000	14,140	(9,860)	
Director Technical Services	LV250	682	2744	1EOV661	54,000	30,000	24,000	24,170	(5,830)	
RANGER SERVICES										
Ranger 1	LV245	677	2619	1ENG629	35,000	14,000	21,000	16,170		2,170
Ranger 3	LV246	678	2737	1ENT403	35,000	14,000	21,000	14,690		690
COMMUNITY SERVICES										
Manager of Community Services	LV258	702	2764	1ESM443	35,000	15,000	20,000	15,320		320
LORDS RECREATION SERVICES										
Manager Recreation Services	LV255	697	2734	1EQN875	35,000	15,000	20,000	18,250		3,250
CULTURAL SERVICES										
Manager of Cultural Services	LV256	699	2741	1ERM950	35,000	15,000	20,000	17,740		2,740
INFORMATION SERVICES										
Manager Information Services	LV260	737	2776	1ETO403	35,000	15,000	20,000	15,400		400
FINANCIAL SERVICES										
Manager Financial Services	LV259	736	2774	1ERK517	35,000	15,000	20,000	16,150		1,150
OPERATIONS AND ENVIRONMENT SERVICES (PARKS)										
Precinct 1	LV237	668	2581	1EIP448	42,000	19,000	23,000	18,550	(450)	
Precinct 2	LV238	669	2582	1EIP427	42,000	19,000	23,000	17,390	(1,610)	
Precinct 3	LV239	670	2580	1EIP428	42,000	19,000	23,000	18,550	(450)	
OPERATIONS AND ENVIRONMENT SERVICES (INFRASTRUCTURE)										
Coordinator Building Maintenance (Inspection/Repair)	LV252	689	2742	1EPK102	35,000	15,000	20,000	14,000	(1,000)	
TECHNICAL SERVICES										
Nissan Leaf Electric Hatch (Pool Electric Vehicle)	LV233	660	2584	1EGG136	35,000	10,000	25,000	13,760		3,760
PROJECT DELIVERY										
Manager Project Delivery (pool Vehicle)	LV253	690	2738	1EPK103	35,000	15,000	20,000	13,330	(1,670)	
Project Engineer	LV251	684	2743	1EPH233	35,000	15,000	20,000	18,870		3,870
TOTAL LIGHT VEHICLES					609,000	269,000	340,000	266,480	(20,870)	18,350

PLANT AND EQUIPMENT SUMMARY 2016/2017

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
HEAVY VEHICLES										
PARKS										
9 Ton Truck	HV39	297	1841	1CGR993	124,000	20,000	104,000	6,870	(13,130)	
2WD Tractor - L/Duty	HV33	224	1675	1BYT337	65,000	9,000	56,000	5,000	(4,000)	
TOTAL					189,000	29,000	160,000	11,870	(17,130)	0
TRUCKS & PLANT										
3 Ton Truck (Bitumen)	HV51	565	2418	1DUO316	160,000	50,000	110,000	42,810	(7,190)	
Front End Loader	HV36	284	1770	1CCW447	130,000	35,000	95,000	6,010	(28,990)	
4 Ton Truck (Concrete)	HV52	569	2453	1DVX650	93,000	30,000	63,000	27,000	(3,000)	
TOTAL					383,000	115,000	268,000	75,820	(39,180)	0
TOTAL HEAVY VEHICLES					572,000	144,000	428,000	87,690	(56,310)	0
MAJOR PLANT										
PARKS SERVICES										
Turf Gator	MP82	601	2455	1DYJ713	24,000	4,000	20,000	3,600	(400)	
Turf Gator	MP83	602	2454	1DYJ714	24,000	4,000	20,000	3,600	(400)	
Mowing Trailer	MP57	144	1607	1TFE826	13,000	1,000	12,000	0	(1,000)	
TOTAL					61,000	9,000	52,000	7,200	(1,800)	0
INFRASTRUCTURE SERVICES										
Footpath Sweeper	MP77	547	2357	1DRI210	180,000	30,000	150,000	21,490	(8,510)	
TOTAL					180,000	30,000	150,000	21,490	(8,510)	0
TOTAL MAJOR PLANT					241,000	39,000	202,000	28,690	(10,310)	0
MINOR PLANT										
FIELD SERVICES										
Ticket Machines	Various	N.A.	Various	N.A.	405,000	0	405,000			
LORDS										
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000			
WASTE SERVICES										
Minor Items as required	Various	N.A.	Various	N.A.	5,000		5,000			
INFRASTRUCTURE SERVICES										
Minor Items as required	Various	N.A.	Various	N.A.	5,000		5,000			
PARKS SERVICES										
Minor Items as required	Various	N.A.	Various	N.A.	46,000	0	46,000			
TOTAL MINOR PLANT					491,000	0	491,000		0	0
TOTAL PLANT REPLACEMENT BUDGET					1,913,000	452,000	1,461,000	382,860	(87,490)	18,350

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2016/17

Activity	Description	Amount
COMMUNITY DEVELOPMENT SERVICES		
SUBIACO MUSEUM		
Recurrent Projects		
Local History Projects	Local History projects	20,000
Non-recurrent Projects		
Non-recurrent Projects	Aboriginal Oral History Project / Argonauts website project & launch	23,650
CORPORATE SERVICES		
COMMUNITY ENGAGEMENT		
Recurrent Projects		
Recurrent Projects	Strategic Community Plan	23,400
FINANCIAL SERVICES		
Recurrent Projects		
Asset Valuation (Fair Value)	Valuation of Assets at Fair Value	197,000
INFORMATION SERVICES		
Non-recurrent Projects		
Software Maintenance	Software Maintenance	50,000
Non-recurrent projects	Cloud Ready Assessment Project	30,000
DEVELOPMENT SERVICES		
PLANNING SERVICES		
Recurrent Projects		
Recurrent Projects	Recurrent projects as required	30,000
Parking Studies	Research and precinct development	6,500
Urban Design Studies	Design guidelines for the Activity Centre and other areas as reqd	40,000
Heritage Surveys	Heritage Surveys	22,000
SRA Projects	MRA projects. PMH. Subiaco Oval.	10,000
Non-recurrent Projects		
Non-recurrent Projects	Scheme Reviews and associated projects	196,000
Master Plans	Local Development plans	72,325
Structure Plans	Structure Plans as required	20,000
HEALTH SERVICES		
Non-recurrent Projects		
Contaminated Site Investigations	Contaminated site investigation - DSI of reported contaminated sites	40,000
OFFICE OF CEO		
BUSINESS DEVELOPMENT		
Recurrent Projects		
Festive Decorations	Christmas Lights	150,000
TECHNICAL SERVICES		
INFRASTRUCTURE SERVICES		
Recurrent Projects		
Data Acquisition	Asset capture	14,000
Integrated Transport Strategy Initiative	Series of recurrent activities related to integrated Transport program	20,000
Non-recurrent Projects		
Non-recurrent Projects	Hay Street two way assessment	120,500
Facilities Management Projects	Facilities Management Projects	45,000
Total		1,130,375

PROGRAM STATEMENTS

Program Statements

Table of Contents

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

City of Subiaco
Program Statement Report 2016/17

	2015/2016 Adopted Budget \$	2015/2016 Revised Budget \$	2015/2016 Estimated Actual \$	2016/2017 Adopted Budget \$
OPERATING REVENUE				
Executive Management	18,880	18,880	18,232	15,690
Members of Council	2,000	2,000	100	2,100
Other Governance	0	0	500,000	29,400
Communication & Events	0	0	0	0
Human Resources	0	0	217	0
Financial Services	28,000	28,000	48,660	38,000
Rates	22,367,410	22,782,410	22,853,800	21,980,040
Other General Purpose Income	1,849,260	1,479,967	1,865,800	1,341,510
Insurance & Recoups	40,000	104,367	179,039	45,000
Information Services	0	0	0	0
Customer Services	0	0	350	0
Property & Assets/Investment Properties	4,198,230	4,093,230	3,923,158	4,668,000
Health Services	146,600	197,100	229,865	93,600
Building Services	225,430	225,430	264,739	205,100
Field Services	5,414,400	5,322,400	5,015,074	4,319,500
Town Planning & Regional Development	309,490	309,490	205,928	211,300
Community Care Services/Day Centre/Food Services/Other Care Services	1,344,130	1,361,030	1,423,639	1,349,245
Community Development	1,000	1,000	20,497	21,730
Community Engagement	0	0	0	0
Economic Development	0	0	0	0
Place Management	242,000	242,000	241,844	0
Public Art	0	0	0	0
Library/Museum	25,200	29,750	25,827	16,800
Lords	4,366,700	3,252,000	3,056,447	4,044,265
Operations Centre		0	0	0
Waste Services/Waste Operations	5,509,150	5,509,150	5,622,133	4,661,720
Plant Operations	0	0	30	0
Parks Services/Parks Operations/Parks Road Reserve Operations	190,170	217,620	214,778	73,650
Infrastructure Services/Infrastructure Operations	277,773	1,686,216	1,201,557	671,248
Undergrounding Powerlines	0	0	0	0
Facilities Management	127,097	180,328	158,231	127,097
Total Operating Revenue	46,682,920	47,042,368	47,069,945	43,914,995
OPERATING EXPENDITURE				
Executive Management	(1,652,281)	(1,652,281)	(1,578,405)	(1,614,935)
Members of Council	(1,102,440)	(1,100,320)	(1,042,030)	(954,515)
Other Governance	(949,800)	(946,420)	(903,740)	(1,020,677)
Communication & Events	(758,557)	(768,557)	(738,084)	(585,190)
Human Resources	(1,047,090)	(1,044,090)	(1,038,573)	(923,155)
Financial Services	(1,984,996)	(2,063,496)	(1,840,579)	(2,115,251)
Rates				
Other General Purpose Income	(1,156,830)	(1,151,990)	(1,135,120)	(1,009,770)
Insurance & Recoups	(640,000)	(704,367)	(665,447)	(642,600)
Information Services	(2,246,726)	(2,318,826)	(2,260,557)	(2,198,581)
Customer Services	(1,180,484)	(1,180,884)	(1,350,111)	(693,080)
Community Engagement	(670,050)	(492,550)	(639,622)	(171,091)
Property & Assets/Investment Properties	(2,103,921)	(2,100,051)	(2,011,841)	(1,649,264)
Health Services	(856,501)	(875,931)	(778,697)	(797,393)
Building Services	(822,078)	(812,988)	(819,409)	(677,988)
Field Services	(4,559,937)	(4,487,517)	(4,557,342)	(4,146,938)
Town Planning & Regional Development	(2,508,253)	(2,540,643)	(2,133,687)	(2,437,762)
Community Care Services/Day Centre/Food Services/Other Care Services	(3,408,651)	(3,431,521)	(3,239,213)	(3,231,204)
Community Development	(1,437,385)	(1,829,015)	(1,843,669)	(1,143,371)
Economic Development	(746,812)	(946,802)	(788,551)	(834,017)
Place Management	(502,500)	(726,500)	(548,202)	(620,152)
Public Art	(174,940)	(67,940)	(64,435)	(102,359)
Library/Museum	(2,776,283)	(2,753,443)	(2,713,597)	(2,623,042)
Lord's	(5,222,708)	(4,524,488)	(5,124,180)	(4,849,133)
Operations Centre	(141,800)	(141,800)	(207,468)	(224,460)
Waste Services/Waste Operations	(5,653,754)	(5,650,834)	(5,201,933)	(4,810,105)
Plant Operations	(794,361)	(794,361)	(802,205)	(704,417)
Parks Services/Parks Operations/Parks Road Reserve Operations	(5,520,920)	(5,574,690)	(5,411,717)	(4,936,217)
Infrastructure Services/Infrastructure Operations	(5,130,561)	(5,115,751)	(5,121,298)	(5,102,221)
Undergrounding Powerlines	(326,300)	(326,300)	(604,200)	(286,800)
Facilities Management	(1,306,505)	(1,306,505)	(1,817,730)	(1,834,505)
Total Operating Expenditure	(57,383,424)	(57,430,861)	(56,981,642)	(52,940,193)
OVERHEAD RECOVERY				
Executive Management	1,633,401	1,633,401	1,560,173	1,599,245
Communication & Events	758,557	768,557	738,084	585,190
Human Resources	1,060,160	1,044,090	1,038,356	923,155
Financial Services	1,956,996	2,035,606	1,791,919	2,077,251
Insurance & Recoups	600,000	600,000	486,408	597,600
Information Services	2,246,726	2,318,826	2,260,557	2,198,581
Customer Services	1,192,224	1,180,884	1,349,761	693,080
Community Engagement	670,050	492,550	639,622	171,091
Plant Operations	794,361	794,361	706,015	704,417
Operations Centre	141,800	141,800	207,468	224,460
Total Overhead Recovery	11,054,275	11,010,075	10,778,363	9,774,070
NET RESULT	353,771	621,582	866,666	748,872

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
EXECUTIVE MANAGEMENT				
REVENUE				
Gain on Disposal of Non-current Assets	(18,880)	(18,880)	(18,232)	(15,690)
TOTAL REVENUE	(18,880)	(18,880)	(18,232)	(15,690)
EXPENDITURE				
Employee Costs	1,498,651	1,498,651	1,431,185	1,519,215
Administration Expenses	51,000	51,000	51,000	33,000
Operational Expenses	30,500	30,500	30,500	20,500
Non-recurrent Projects	2,220	2,220	8,220	2,220
Depreciation	66,990	66,990	45,700	40,000
Loss on Disposal of Non-current Assets	2,920	2,920	11,800	0
Corporate Overhead Recovered	(1,633,401)	(1,633,401)	(1,560,173)	(1,599,245)
TOTAL EXPENDITURE	18,880	18,880	18,232	15,690
TOTAL EXECUTIVE MANAGEMENT	0	0	0	0
MEMBERS OF COUNCIL				
REVENUE				
Other Revenue	(2,000)	(2,000)	(100)	(2,100)
TOTAL REVENUE	(2,000)	(2,000)	(100)	(2,100)
EXPENDITURE				
Administration Expenses	14,500	14,500	14,500	14,500
Operational Expenses	9,000	9,000	9,000	4,000
Other Expenses	569,750	569,750	524,450	496,250
Depreciation	7,890	7,890	2,200	2,200
Corporate Overhead Allocated	501,300	499,180	491,880	437,565
TOTAL EXPENDITURE	1,102,440	1,100,320	1,042,030	954,515
TOTAL MEMBERS OF COUNCIL	1,100,440	1,098,320	1,041,930	952,415
OTHER GOVERNANCE				
REVENUE				
Other Revenue	0	0	(500,000)	(29,400)
TOTAL REVENUE	0	0	(500,000)	(29,400)
EXPENDITURE				
Employee Costs	0	0	0	193,449
Administration Expenses	3,500	3,500	3,500	3,500
Operational Expenses	99,000	99,000	77,090	99,000
Other Expenses	10,000	10,000	16,000	10,000
Recurrent Projects	30,000	30,000	15,000	10,000
Corporate Overhead Allocated	807,300	803,920	792,150	704,728
TOTAL EXPENDITURE	949,800	946,420	903,740	1,020,677
TOTAL OTHER GOVERNANCE	949,800	946,420	403,740	991,277

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
COMMUNICATIONS				
EXPENDITURE				
Employee Costs	383,557	341,557	342,029	326,190
Administration Expenses	3,000	3,000	3,055	3,000
Operational Expenses	327,000	379,000	379,000	237,000
Recurrent Projects	4,000	4,000	4,000	4,000
Non-recurrent Projects	41,000	41,000	10,000	15,000
Corporate Overhead Recovered	(758,557)	(768,557)	(738,084)	(585,190)
TOTAL EXPENDITURE	0	0	0	0
TOTAL COMMUNICATIONS	0	0	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	0	0	(217)	0
TOTAL REVENUE	0	0	(217)	0
EXPENDITURE				
Employee Costs	561,040	561,040	555,328	490,405
Administration Expenses	6,050	6,050	6,050	2,750
Operational Expenses	403,000	389,000	369,370	323,000
Recurrent Projects	77,000	88,000	107,825	107,000
Corporate Overhead Recovered	(1,060,160)	(1,044,090)	(1,038,356)	(923,155)
TOTAL EXPENDITURE	(13,070)	0	217	0
TOTAL HUMAN RESOURCES	(13,070)	0	0	0
INSURANCE AND RECOUPS				
REVENUE				
Other Revenue	(40,000)	(104,367)	(179,039)	(45,000)
TOTAL REVENUE	(40,000)	(104,367)	(179,039)	(45,000)
EXPENDITURE				
Other Expenses	640,000	704,367	665,447	642,600
Corporate Overhead Recovered	(600,000)	(600,000)	(486,408)	(597,600)
TOTAL EXPENDITURE	40,000	104,367	179,039	45,000
TOTAL INSURANCE AND RECOUPS	0	0	0	0

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(28,000)	(28,000)	(44,500)	(38,000)
Gain on Disposal of Non-current Assets	0	0	(4,160)	0
TOTAL REVENUE	(28,000)	(28,000)	(48,660)	(38,000)
EXPENDITURE				
Employee Costs	1,234,036	1,234,036	1,158,510	1,198,861
Administration Expenses	114,000	114,000	135,002	103,140
Operational Expenses	345,900	397,900	427,800	496,900
Recurrent Projects	270,900	297,400	100,400	300,000
Other Expenses	0	0	1,667	0
Depreciation	15,540	15,540	17,200	15,200
Loss on Disposal of Plant & Equipment	4,620	4,620	0	1,150
Corporate Overhead Recovered	(1,956,996)	(2,035,606)	(1,791,919)	(2,077,251)
TOTAL EXPENDITURE	28,000	27,890	48,660	38,000
TOTAL FINANCIAL SERVICES	0	(110)	0	0
RATES				
REVENUE				
General Rates	(21,323,450)	(21,393,450)	(21,403,900)	(20,613,400)
Minimum Rates	(726,960)	(756,960)	(759,730)	(899,640)
Interim Rates	(100,000)	(350,000)	(388,370)	(250,000)
Back Rates	(5,000)	(35,000)	(35,900)	(5,000)
Less Rates Write Offs	0	0	300	0
Statutory Fees & Charges	(120,000)	(155,000)	(155,700)	(120,000)
Other Revenue	(92,000)	(92,000)	(110,500)	(92,000)
TOTAL REVENUE	(22,367,410)	(22,782,410)	(22,853,800)	(21,980,040)
TOTAL RATES	(22,367,410)	(22,782,410)	(22,853,800)	(21,980,040)
OTHER GENERAL PURPOSE INCOME				
REVENUE				
Operating Grants & Subsidies	(600,000)	(281,877)	(292,000)	(512,680)
Other Revenue	(1,249,260)	(1,198,090)	(1,573,800)	(828,830)
TOTAL REVENUE	(1,849,260)	(1,479,967)	(1,865,800)	(1,341,510)
EXPENDITURE				
Corporate Overhead Allocated	1,156,830	1,151,990	1,135,120	1,009,770
TOTAL EXPENDITURE	1,156,830	1,151,990	1,135,120	1,009,770
TOTAL OTHER GENERAL PURPOSE INCOME	(692,430)	(327,977)	(730,680)	(331,740)

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
INFORMATION SERVICES				
EXPENDITURE				
Employee Costs	1,141,136	1,141,136	1,194,313	1,100,651
Administration Expenses	8,700	8,700	8,794	7,840
Operational Expenses	842,430	884,530	868,000	870,390
Recurrent Projects	39,000	39,000	39,000	39,000
Depreciation	215,460	215,460	150,300	150,300
Loss on Disposal of Non-current Assets	0	0	0	400
Corporate Overhead Recovered	(2,246,726)	(2,318,826)	(2,260,557)	(2,198,581)
TOTAL EXPENDITURE	0	0	0	0
TOTAL INFORMATION SERVICES	0	0	0	0
CUSTOMER SERVICES				
REVENUE				
Statutory Fees & Charges	0	0	(350)	0
TOTAL REVENUE	0	0	(350)	0
EXPENDITURE				
Employee Costs	722,254	722,254	888,311	409,180
Administration Expenses	208,500	208,500	213,500	135,500
Operational Expenses	155,100	155,100	156,600	135,100
Recurrent Projects	49,000	49,400	49,400	10,000
Non-recurrent Projects	37,700	37,700	37,700	0
Depreciation	7,930	7,930	4,600	3,300
Corporate Overhead Recovered	(1,192,224)	(1,180,884)	(1,349,761)	(693,080)
TOTAL EXPENDITURE	(11,740)	0	350	0
TOTAL CUSTOMER SERVICES	(11,740)	0	0	0
COMMUNITY ENGAGEMENT				
EXPENDITURE				
Employee Costs	346,850	346,850	527,041	92,491
Administration Expenses	13,700	13,700	13,700	5,200
Operational Expenses	59,500	59,500	49,781	50,000
Recurrent Projects	250,000	72,500	49,100	23,400
Corporate Overhead Recovered	(670,050)	(492,550)	(639,622)	(171,091)
TOTAL EXPENDITURE	0	0	0	0
TOTAL COMMUNITY ENGAGEMENT	0	0	0	0

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
PROPERTY & ASSET SERVICES				
REVENUE				
Gain on Disposal of Non-current Assets	0	0	(1,378)	0
TOTAL REVENUE	0	0	(1,378)	0
EXPENDITURE				
Employee Costs	331,404	331,404	323,444	379,044
Administration Expenses	12,500	12,500	12,500	4,640
Operational Expenses	80,200	80,200	80,200	30,000
Recurrent Projects	40,000	40,000	40,000	10,000
Non-recurrent Projects	50,000	50,000	50,000	25,000
Depreciation	10,110	10,110	6,200	6,200
Corporate Overhead Allocated	928,350	924,480	910,900	810,280
TOTAL EXPENDITURE	1,452,564	1,448,694	1,423,244	1,265,164
TOTAL PROPERTY & ASSET SERVICES	1,452,564	1,448,694	1,421,866	1,265,164
INVESTMENT PROPERTIES				
REVENUE				
Hire Fees/Lease Income	(4,176,230)	(4,071,230)	(3,776,100)	(4,646,000)
Other Revenue	(22,000)	(22,000)	(145,680)	(22,000)
TOTAL REVENUE	(4,198,230)	(4,093,230)	(3,921,780)	(4,668,000)
EXPENDITURE				
Operational Expenses	586,497	586,497	586,497	384,000
Other Expenses	0	0	2,000	0
Depreciation	64,860	64,860	100	100
TOTAL EXPENDITURE	651,357	651,357	588,597	384,100
TOTAL INVESTMENT PROPERTIES	(3,546,873)	(3,441,873)	(3,333,183)	(4,283,900)
ECONOMIC DEVELOPMENT				
EXPENDITURE				
Employee Costs	307,382	307,382	346,715	361,257
Administration Expenses	0	0	4,286	6,000
Operational Expenses	30,000	30,000	25,200	23,000
Other Expenses	0	0	11,000	0
Recurrent Projects	66,000	109,100	61,300	240,000
Non Recurrent Projects	110,000	267,870	111,000	0
Corporate Overhead Allocated	233,430	232,450	229,050	203,760
TOTAL EXPENDITURE	746,812	946,802	788,551	834,017
TOTAL ECONOMIC DEVELOPMENT	746,812	946,802	788,551	834,017

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
PLACE MANAGEMENT				
REVENUE				
Specified Area Rates	(242,000)	(242,000)	(241,844)	0
TOTAL REVENUE	(242,000)	(242,000)	(241,844)	0
EXPENDITURE				
Employee Costs	231,648	231,648	167,212	184,452
Administration Expenses	56,000	56,000	6,000	5,000
Operational Expenses	214,852	438,852	374,990	365,700
Other Expenses	0	0	0	65,000
TOTAL EXPENDITURE	502,500	726,500	548,202	620,152
TOTAL PLACE MANAGEMENT	260,500	484,500	306,358	620,152
PUBLIC ART				
EXPENDITURE				
Employee Costs	57,940	57,940	54,435	61,959
Operational Expenses	117,000	10,000	10,000	40,400
TOTAL EXPENDITURE	174,940	67,940	64,435	102,359
TOTAL VISIT SUBIACO	174,940	67,940	64,435	102,359
HEALTH SERVICES				
REVENUE				
Operating Grants & Subsidies	(10,000)	(17,500)	(17,500)	(7,500)
Statutory Fees & Charges	(126,600)	(162,100)	(194,865)	(76,100)
Fines & Penalties	(10,000)	(17,500)	(17,500)	(10,000)
Other Revenue	0	0	0	0
TOTAL REVENUE	(146,600)	(197,100)	(229,865)	(93,600)
EXPENDITURE				
Employee Costs	489,131	489,131	492,292	511,033
Administration Expenses	21,800	21,800	22,191	17,870
Operational Expenses	59,000	67,000	62,840	56,000
Other Expenses	500	500	504	500
Recurrent Projects	12,000	12,000	10,000	6,000
Non-recurrent Projects	80,000	92,200	5,000	40,000
Depreciation	10,550	10,550	5,800	5,800
Loss on Disposal of Non-current Assets	0	0	0	0
Corporate Overhead Allocated	183,520	182,750	180,070	160,190
TOTAL EXPENDITURE	856,501	875,931	778,697	797,393
TOTAL HEALTH SERVICES	709,901	678,831	548,832	703,793

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(211,900)	(211,900)	(256,660)	(197,600)
Fines & Penalties	(1,000)	(1,000)	(79)	(1,000)
Other Revenue	(6,500)	(6,500)	(8,000)	(6,500)
Gain on Disposal of Non-current Assets	(6,030)	(6,030)	0	0
TOTAL REVENUE	(225,430)	(225,430)	(264,739)	(205,100)
EXPENDITURE				
Employee Costs	482,298	482,298	519,212	393,778
Administration Expenses	7,800	7,800	7,927	7,370
Operational Expenses	54,500	46,500	25,950	41,500
Other Expenses	500	500	500	500
Recurrent Projects	2,000	2,000	2,000	2,000
Depreciation	10,150	10,150	3,900	4,400
Loss on Disposal of Non-current Assets	3,120	3,120	3,120	0
Corporate Overhead Allocated	261,710	260,620	256,800	228,440
TOTAL EXPENDITURE	822,078	812,988	819,409	677,988
TOTAL BUILDING SERVICES	596,648	587,558	554,670	472,888
FIELD SERVICES				
REVENUE				
Operating Grants & Subsidies	(84,000)	(84,000)	(99,646)	(85,000)
Statutory Fees & Charges	(29,500)	(32,500)	(36,500)	(22,500)
Parking Fees & Permits	(3,143,000)	(3,112,000)	(3,167,111)	(2,554,000)
Fines & Penalties	(2,126,700)	(2,064,200)	(1,668,773)	(1,644,500)
Other Revenue	(15,500)	(14,000)	(34,734)	(13,500)
Gain on Disposal of Non-current Assets	(15,700)	(15,700)	(8,310)	0
TOTAL REVENUE	(5,414,400)	(5,322,400)	(5,015,074)	(4,319,500)
EXPENDITURE				
Employee Costs	1,500,217	1,462,217	1,425,281	1,263,978
Administration Expenses	204,000	204,000	230,500	177,640
Operational Expenses	931,600	1,024,600	1,103,410	1,031,160
Other Expenses	197,500	215,500	220,483	192,500
Recurrent Projects	175,000	95,200	95,048	85,000
Non-recurrent Projects	60,000	0	5,070	60,000
Depreciation	147,900	147,900	160,400	162,100
Loss on Disposal of Non-current Assets	1,380	1,380	0	2,860
Corporate Overhead Allocated	1,342,340	1,336,720	1,317,150	1,171,700
TOTAL EXPENDITURE	4,559,937	4,487,517	4,557,342	4,146,938
TOTAL FIELD SERVICES	(854,463)	(834,883)	(457,732)	(172,562)

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Total Fines & Penalties	0	0	(2,133)	0
Statutory Fees & Charges	(306,200)	(306,200)	(185,400)	(206,200)
Fines and Penalties	0	0	(10,405)	(2,000)
Other Revenue	(3,100)	(3,100)	(7,800)	(3,100)
Gain on Disposal of Asset	(190)	(190)	(190)	0
TOTAL REVENUE	(309,490)	(309,490)	(205,928)	(211,300)
EXPENDITURE				
Employee Costs	1,039,618	1,029,618	984,228	1,056,367
Administration Expenses	8,200	8,200	8,942	4,840
Operational Expenses	263,000	271,000	328,047	263,000
Other Expenses	0	2,000	2,200	0
Recurrent Projects	278,500	312,300	190,900	289,500
Non-recurrent Projects	356,325	357,225	68,900	333,725
Depreciation	7,630	7,630	5,900	5,900
Corporate Overhead Allocated	554,980	552,670	544,570	484,430
TOTAL EXPENDITURE	2,508,253	2,540,643	2,133,687	2,437,762
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	2,198,763	2,231,153	1,927,759	2,226,462
COMMUNITY CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	(717,820)	(730,320)	(775,551)	(730,427)
Other Revenue	(71,500)	(71,500)	(83,180)	(63,000)
TOTAL REVENUE	(789,320)	(801,820)	(858,731)	(793,427)
EXPENDITURE				
Employee Costs	1,230,016	1,230,016	1,043,592	1,001,017
Administration Expenses	19,400	19,400	19,400	10,490
Operational Expenses	70,200	77,100	69,100	13,700
Depreciation	39,370	39,370	11,600	10,000
Loss on Disposal of Non-current Assets	0	0	0	320
Corporate Overhead Allocated	347,290	345,830	340,780	303,150
TOTAL EXPENDITURE	1,706,276	1,711,716	1,484,472	1,338,677
TOTAL COMMUNITY CARE SERVICES	916,956	909,896	625,741	545,250
DAY CENTRE				
REVENUE				
Operating Grants & Subsidies	(315,810)	(320,210)	(271,828)	(320,228)
Other Revenue	(23,000)	(23,000)	(33,500)	(18,000)
TOTAL REVENUE	(338,810)	(343,210)	(305,328)	(338,228)
EXPENDITURE				
Employee Costs	245,680	257,680	292,371	328,473
Administration Expenses	13,500	13,500	14,132	13,290
Operational Expenses	38,500	26,500	28,119	26,500
Corporate Overhead Allocated	168,040	167,340	164,890	146,680
TOTAL EXPENDITURE	465,720	465,020	499,512	514,943
TOTAL DAY CENTRE	126,910	121,810	194,184	176,715

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
FOOD SERVICES				
REVENUE				
Operating Grants & Subsidies	(31,000)	(31,000)	(37,763)	(36,090)
Other Revenue	(169,000)	(169,000)	(201,117)	(171,000)
TOTAL REVENUE	(200,000)	(200,000)	(238,880)	(207,090)
EXPENDITURE				
Employee Costs	302,770	322,770	313,686	380,341
Administration Expenses	9,200	9,200	10,112	6,490
Operational Expenses	126,000	126,000	143,138	151,500
Corporate Overhead Allocated	166,970	166,280	163,830	145,740
TOTAL EXPENDITURE	604,940	624,250	630,766	684,071
TOTAL FOOD SERVICES	404,940	424,250	391,886	476,981
OTHER CARE SERVICES				
REVENUE				
Operating Grants & Subsidies	0	0	(1,400)	(500)
Other Revenue	(16,000)	(16,000)	(19,300)	(10,000)
TOTAL REVENUE	(16,000)	(16,000)	(20,700)	(10,500)
EXPENDITURE				
Employee Costs	397,415	397,415	400,613	474,743
Administration Expenses	0	0	0	5,490
Operational Expenses	78,120	78,120	78,120	85,800
Other Expenses	4,380	4,380	4,380	1,000
Recurrent Projects	52,000	51,200	43,200	39,400
Non-recurrent Projects	11,500	11,500	11,500	10,000
Corporate Overhead Allocated	88,300	87,920	86,650	77,080
TOTAL EXPENDITURE	631,715	630,535	624,463	693,513
TOTAL OTHER CARE SERVICES	615,715	614,535	603,763	683,013
COMMUNITY DEVELOPMENT				
REVENUE				
Operating Grants & Subsidies	(1,000)	(1,000)	(1,000)	(1,000)
Other Revenue	0	0	(19,497)	(20,730)
TOTAL REVENUE	(1,000)	(1,000)	(20,497)	(21,730)
EXPENDITURE				
Employee Costs	378,205	378,205	392,165	317,361
Administration Expenses	10,000	10,000	11,127	6,500
Operational Expenses	268,900	261,900	277,587	221,400
Other Expenses	195,000	595,000	595,600	107,300
Recurrent Projects	58,900	60,700	54,900	34,500
Non-recurrent Projects	3,500	2,500	3,270	3,500
Depreciation	4,120	4,120	0	0
Corporate Overhead Allocated	518,760	516,590	509,020	452,810
TOTAL EXPENDITURE	1,437,385	1,829,015	1,843,669	1,143,371
TOTAL COMMUNITY DEVELOPMENT	1,436,385	1,828,015	1,823,172	1,121,641

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
LIBRARY				
REVENUE				
Other Grants	(900)	(5,450)	(6,445)	(1,200)
Fines & Penalties	(3,500)	(3,500)	(2,232)	(3,500)
Other Revenue	(18,500)	(18,500)	(16,130)	(10,500)
TOTAL REVENUE	(22,900)	(27,450)	(24,807)	(15,200)
EXPENDITURE				
Employee Costs	1,012,474	1,012,474	974,087	960,374
Administration Expenses	32,000	32,000	28,000	26,310
Operational Expenses	154,600	154,600	152,433	159,800
Other Expenses	400	400	400	400
Recurrent Projects	20,500	9,200	22,100	13,000
Non-recurrent Projects	11,000	1,300	6,800	6,000
Depreciation	12,340	12,340	9,500	9,500
Loss on Disposal of Non-current Assets	0	0	0	2,740
Corporate Overhead Allocated	956,680	952,680	938,720	835,060
Centre Maintenance Allocated	149,130	149,130	225,400	223,000
TOTAL EXPENDITURE	2,349,124	2,324,124	2,357,440	2,236,184
TOTAL LIBRARY	2,326,224	2,296,674	2,332,633	2,220,984
SUBIACO MUSEUM				
REVENUE				
Operating Grants & Subsidies	(1,000)	(1,000)	0	(300)
Other Revenue	(1,300)	(1,300)	(1,020)	(1,300)
TOTAL REVENUE	(2,300)	(2,300)	(1,020)	(1,600)
EXPENDITURE				
Employee Costs	157,139	157,139	169,338	168,508
Administration Expenses	1,900	1,900	1,900	1,730
Operational Expenses	30,500	30,500	20,617	30,500
Recurrent Projects	48,500	47,300	27,300	28,000
Non-recurrent Projects	61,650	65,450	5,782	38,650
Corporate Overhead Allocated	104,790	104,350	102,820	91,470
Centre Maintenance Allocated	22,680	22,680	28,400	28,000
TOTAL EXPENDITURE	427,159	429,319	356,157	386,858
TOTAL MUSEUM	424,859	427,019	355,137	385,258
LORDS SPORTS				
REVENUE				
Capital Grants & Subsidies	0	0	0	(25,000)
Hire Fees/Lease Income	(1,453,280)	(1,273,280)	(1,188,500)	(1,363,901)
Other Revenue	(16,760)	(12,560)	0	(4,000)
TOTAL REVENUE	(1,470,040)	(1,285,840)	(1,188,500)	(1,392,901)
EXPENDITURE				
Employee Costs	659,645	544,645	631,135	442,080
Administration Expenses	31,200	11,100	14,090	22,600
Operational Expenses	37,700	27,700	27,700	22,500
Other Expenses	1,000	1,000	1,000	1,000
Depreciation	0	0	0	0
Lords Overhead Allocated	0	0	0	656,774
TOTAL EXPENDITURE	729,545	584,445	673,925	1,144,954
TOTAL LORDS SPORTS	(740,495)	(701,395)	(514,575)	(247,947)

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(1,000)	(3,000)	(4,855)	(3,000)
Other Revenue	(1,021,550)	(666,050)	(648,000)	(897,027)
TOTAL REVENUE	(1,022,550)	(669,050)	(652,855)	(900,027)
EXPENDITURE				
Employee Costs	400,103	339,203	411,016	404,658
Administration Expenses	18,500	11,000	11,000	14,500
Operational Expenses	112,000	100,000	100,460	100,000
Other Expenses	1,000	4,000	4,000	1,000
Lords Overhead Allocated	0	0	0	363,891
TOTAL EXPENDITURE	531,603	454,203	526,476	884,049
TOTAL LORDS GROUP FITNESS	(490,947)	(214,847)	(126,379)	(15,978)

LORDS GYM

REVENUE				
Other Revenue	(1,052,030)	(747,030)	(676,000)	(1,002,172)
TOTAL REVENUE	(1,052,030)	(747,030)	(676,000)	(1,002,172)
EXPENDITURE				
Employee Costs	427,762	331,662	404,066	446,252
Administration Expenses	7,200	4,500	4,500	6,500
Operational Expenses	130,350	120,150	120,150	138,250
Other Expenses	1,000	1,000	1,000	1,000
Lords Overhead Allocated	0	0	0	384,181
TOTAL EXPENDITURE	566,312	457,312	529,716	976,183
TOTAL LORDS GYM	(485,718)	(289,718)	(146,284)	(25,989)

LORDS CAFE

REVENUE				
Hire Fees/Lease Income	(2,000)	(2,500)	(2,500)	(2,000)
Other Revenue	(585,000)	(380,000)	(380,000)	(474,000)
TOTAL REVENUE	(587,000)	(382,500)	(382,500)	(476,000)
EXPENDITURE				
Employee Costs	285,719	263,519	300,386	294,657
Administration Expenses	8,100	9,400	9,400	7,900
Operational Expenses	251,900	171,700	170,664	227,300
Lords Overhead Allocated	0	0	0	153,426
TOTAL EXPENDITURE	545,719	444,619	480,450	683,283
TOTAL LORDS CAFE	(41,281)	62,119	97,950	207,283

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
LORDS CRECHE				
REVENUE				
Other Revenue	(65,080)	(40,080)	(46,619)	(38,000)
TOTAL REVENUE	(65,080)	(40,080)	(46,619)	(38,000)
EXPENDITURE				
Employee Costs	160,122	139,122	167,923	134,328
Administration Expenses	2,000	500	500	1,250
Operational Expenses	13,800	5,800	5,822	5,600
Lords Overhead Allocated	0	0	0	108,489
TOTAL EXPENDITURE	175,922	145,422	174,245	249,667
TOTAL LORDS CRECHE	110,842	105,342	127,626	211,667
LORDS ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	0	0	(23)	0
Capital Grants & Subsidies	(25,000)	(25,000)	0	0
Hire Fees/Lease Income	(50,000)	(60,000)	(67,000)	0
Other Revenue	(78,500)	(32,500)	(32,750)	(2,500)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(153,500)	(117,500)	(99,773)	(2,500)
EXPENDITURE				
Employee Costs	1,026,070	966,570	1,081,939	957,255
Administration Expenses	48,720	29,220	31,113	29,540
Operational Expenses	837,320	701,620	743,470	671,820
Depreciation	176,400	176,400	318,900	318,500
Loss on Disposal of Non-current Assets	0	0	0	3,250
Corporate Overhead Allocated	365,010	363,490	358,160	318,610
Lords Overhead Recovered	0	0	0	(2,296,475)
TOTAL EXPENDITURE	2,453,520	2,237,300	2,533,582	2,500
TOTAL LORDS ADMINISTRATION	2,300,020	2,119,800	2,433,809	0
LORDS POOL				
REVENUE				
Hire Fees/Lease Income	0	0	0	(82,000)
TOTAL REVENUE	0	0	0	(82,000)
EXPENDITURE				
Lords Overhead Allocated	0	0	0	256,827
TOTAL EXPENDITURE	0	0	0	256,827
TOTAL LORDS POOL	0	0	0	174,827

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
LORDS FACILITIES				
REVENUE				
Hire Fees/Lease Income	0	0	0	(138,665)
TOTAL REVENUE	0	0	0	(138,665)
EXPENDITURE				
Employee Costs	0	0	0	84,392
Corporate Overhead Allocated	0	0	0	245,523
TOTAL EXPENDITURE	0	0	0	329,915
TOTAL LORDS FACILITIES	0	0	0	191,250
RECREATION & COMMUNITY FACILITIES ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	(16,500)	(10,000)	(10,200)	(12,000)
TOTAL REVENUE	(16,500)	(10,000)	(10,200)	(12,000)
EXPENDITURE				
Employee Costs	155,087	155,087	159,686	169,391
Other Expenses	17,000	20,100	20,100	10,000
Recurrent Projects	48,000	26,000	26,000	15,000
Corporate Overhead Allocated	0	0	0	127,364
TOTAL EXPENDITURE	220,087	201,187	205,786	321,755
TOTAL RECREATION & COMMUNITY FACILITIES ADMINISTRATION	203,587	191,187	195,586	309,755
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	500	500	1,396	500
Administration Expenses	25,000	25,000	22,532	23,000
Operational Expenses	9,780	9,780	4,256	4,560
Centre Maintenance Allocated	106,520	106,520	179,284	196,400
Less Overhead Recovered	(137,820)	(137,820)	(204,841)	(220,700)
Less Centre Maintenance Recovered	(3,980)	(3,980)	(2,627)	(3,760)
TOTAL EXPENDITURE	0	0	0	0
TOTAL OPERATIONS CENTRE OVERHEADS	0	0	0	0

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
PARKS SERVICES OVERHEADS				
REVENUE				
Operating Grants & Subsidies	0	(2,450)	(2,452)	0
Gain on Disposal of Non-current Assets	(84,290)	(84,290)	(84,290)	(17,130)
TOTAL REVENUE	(84,290)	(86,740)	(86,742)	(17,130)
EXPENDITURE				
Employee Costs	1,374,195	1,374,195	1,447,331	1,313,624
Administration Expenses	41,050	41,050	30,777	31,540
Operational Expenses	20,500	30,500	13,758	15,500
Recurrent Projects	258,500	269,300	200,815	82,500
Non-recurrent Projects	147,614	183,014	183,014	167,610
Depreciation	46,470	46,470	18,000	18,000
Loss on Disposal of Non-current Assets	0	0	872	0
Corporate Overhead Allocated	72,271	72,271	105,740	116,080
Less Overheads Recovered	(1,876,310)	(1,932,510)	(1,814,710)	(1,727,724)
TOTAL EXPENDITURE	84,290	84,290	185,597	17,130
TOTAL PARKS SERVICES OVERHEADS	0	(2,450)	98,855	0
WASTE SERVICES OVERHEADS				
EXPENDITURE				
Employee Costs	383,680	383,680	320,857	443,386
Administration Expenses	15,000	15,000	13,746	12,740
Operational Expenses	24,000	24,000	67,147	50,280
Recurrent Projects	10,000	10,000	18,850	10,000
Operations Centre Allocated	30,977	30,977	45,323	46,470
Less Overheads Recovered	(463,657)	(463,657)	(465,923)	(562,876)
TOTAL EXPENDITURE	0	0	0	0
TOTAL WASTE SERVICES OVERHEADS	0	0	0	0
WASTE OPERATIONS				
REVENUE				
Waste Service Charges	(5,422,490)	(5,422,490)	(5,426,233)	(4,660,050)
Other Revenue	(31,000)	(31,000)	(195,900)	0
Gain on Disposal of Non-current Assets	(55,660)	(55,660)	0	(1,670)
TOTAL REVENUE	(5,509,150)	(5,509,150)	(5,622,133)	(4,661,720)
EXPENDITURE				
Operational Expenses	3,973,888	3,973,888	3,775,388	3,566,395
Depreciation	376,220	376,220	120,000	120,000
Loss on Disposal of Non-current Assets	0	0	6,090	3,760
Corporate Overhead Allocated	677,560	674,760	673,890	592,710
TOTAL EXPENDITURE	5,027,668	5,024,868	4,575,368	4,282,865
TOTAL WASTE OPERATIONS	(481,482)	(484,282)	(1,046,765)	(378,855)

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
WASTE ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	594,686	594,686	595,755	499,840
Corporate Overhead Allocated	31,400	31,280	30,810	27,400
TOTAL EXPENDITURE	626,086	625,966	626,565	527,240
TOTAL WASTE ROAD RESERVE OPERATIONS	626,086	625,966	626,565	527,240
PLANT OPERATIONS				
REVENUE				
Other Revenue	0	0	(30)	0
TOTAL REVENUE	0	0	(30)	0
EXPENDITURE				
Employee Costs	159,781	159,781	246,893	75,337
Administration Expenses	9,000	9,000	4,945	3,500
Operational Expenses	619,500	619,500	543,055	619,500
Other Expenses	6,000	6,000	7,312	6,000
Depreciation	80	80	0	80
Loss on Disposal of Non-current Assets	0	0	0	0
Less Plant Operations Recovered	(794,361)	(794,361)	(706,015)	(704,417)
TOTAL EXPENDITURE	0	0	96,190	0
TOTAL PLANT OPERATIONS	0	0	96,160	0
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	0	0	(500)	0
Operating Grants & Subsidies	0	(25,000)	(25,158)	0
Fines & Penalties	0	0	(18)	0
Hire Fees/Lease Income	0	0	0	0
Other Revenue	(52,200)	(52,200)	(62,006)	(52,210)
Gain on Disposal of Non-current Assets	(53,680)	(53,680)	(40,354)	(4,310)
TOTAL REVENUE	(105,880)	(130,880)	(128,036)	(56,520)
EXPENDITURE				
Operational Expenses	2,163,355	2,163,355	2,149,060	1,958,390
Other Expenses	46,500	46,500	0	2,250
Depreciation	680,190	680,190	696,200	685,000
Loss on Disposal of Non-current Assets	1,680	1,680	0	0
Corporate Overhead Allocated	1,003,855	1,058,055	959,004	855,250
TOTAL EXPENDITURE	3,895,580	3,949,780	3,804,264	3,500,890
TOTAL PARKS OPERATIONS	3,789,700	3,818,900	3,676,228	3,444,370
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	1,438,010	1,438,010	1,320,746	1,328,257
Corporate Overhead Allocated	103,040	102,610	101,110	89,940
TOTAL EXPENDITURE	1,541,050	1,540,620	1,421,856	1,418,197
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	1,541,050	1,540,620	1,421,856	1,418,197

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
INFRASTRUCTURE SERVICES OVERHEADS				
REVENUE				
Operating Grants & Subsidies	0	0	(2,500)	0
Statutory Fees & Charges	(6,000)	(6,000)	(7,110)	(6,000)
Other Revenue	(6,000)	(6,000)	(5,238)	(6,000)
TOTAL REVENUE	(12,000)	(12,000)	(14,848)	(12,000)
EXPENDITURE				
Employee Costs	1,494,450	1,494,450	1,769,129	1,667,626
Administration Expenses	40,750	42,750	43,040	34,120
Operational Expenses	47,100	33,100	22,349	22,730
Other Expenses	95,000	114,000	142,765	95,000
Recurrent Projects	224,000	130,000	64,663	100,500
Non-recurrent Projects	160,800	235,500	70,000	215,500
Depreciation	55,490	55,490	8,672	8,200
Operations Centre Allocated	38,552	38,552	56,405	61,910
Less Overheads Recovered	(2,144,142)	(2,131,842)	(2,085,551)	(2,193,586)
TOTAL EXPENDITURE	12,000	12,000	91,472	12,000
TOTAL INFRASTRUCTURE SERVICES OVERHEADS	0	0	76,624	0
INFRASTRUCTURE ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(48,000)	(48,000)	(76,217)	(78,000)
Capital Grants & Subsidies	(120,293)	(1,528,736)	(1,064,312)	(524,950)
Other Revenue	(10,810)	(10,810)	(26,880)	(7,608)
Gain on Disposal of Plant & Equipment	(86,670)	(86,670)	(19,300)	(48,690)
TOTAL REVENUE	(265,773)	(1,674,216)	(1,186,709)	(659,248)
EXPENDITURE				
Operational Expenses	1,751,615	1,751,615	1,781,665	1,826,841
Other Expenses	56,610	56,610	56,860	68,400
Depreciation	2,085,200	2,085,200	2,205,125	2,129,500
Loss on Disposal of Non-current Assets	470	470	0	3,870
Corporate Overhead Allocated	1,224,666	1,209,856	986,176	1,061,610
TOTAL EXPENDITURE	5,118,561	5,103,751	5,029,826	5,090,221
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	4,852,788	3,429,535	3,843,117	4,430,973
UNDERGROUNDING POWERLINES				
EXPENDITURE				
Other Expenses	326,300	326,300	604,200	286,800
TOTAL EXPENDITURE	326,300	326,300	604,200	286,800
TOTAL UNDERGROUNDING POWERLINES	326,300	326,300	604,200	286,800

Budget Management Report

	Adopted Budget 2015/16	Revised Budget 2015/16	Estimated Actuals 2015/16	Adopted Budget 2016/17
FACILITIES MANAGEMENT				
REVENUE				
Capital Grants & Subsidies	0	(53,231)	(53,231)	0
Hire Fees/Lease Income	(127,097)	(127,097)	(105,000)	(127,097)
TOTAL REVENUE	(127,097)	(180,328)	(158,231)	(127,097)
EXPENDITURE				
Administration Expenses	500	500	500	500
Operational Expenses	1,232,455	1,232,455	1,110,192	1,057,165
Other Expenses	131,900	131,900	138,400	129,800
Depreciation	418,100	418,100	1,254,802	1,258,900
Facility Overheads Allocated	248,120	248,120	248,120	211,740
Less Centre Maintenance Recovered	(724,570)	(724,570)	(934,284)	(823,600)
TOTAL EXPENDITURE	1,306,505	1,306,505	1,817,730	1,834,505
TOTAL FACILITIES MANAGEMENT	1,179,408	1,126,177	1,659,499	1,707,408

FEES AND CHARGES

Fees and Charges
Table of Contents

Schedule of Fees and Charges 1

CITY OF SUBIACO
FEES AND CHARGES SCHEDULE 2016/2017

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 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	45.00	per enquiry	
- Orders & Requisitions			90.00	per enquiry	
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:					
Residential Minimum Waste Service Levy			346.00	per service	
Domestic 80ltr Waste Service	260.00	1x80ltr Bin	267.00	1x80ltr Bin	
Domestic 120ltr Waste Service	337.00	1x120ltr Bin	346.00	1x120ltr Bin	
Domestic 240ltr Waste Service	505.00	1x240ltr Bin	519.00	1x240ltr Bin	
Commercial 240ltr Waste Service	505.00	1x240ltr Bin	519.00	1x240ltr Bin	
Commercial Minimum Waste Service Levy	505.00	per service	519.00	per service	
Extra 120ltr Waste Service	370.70	1x120ltr Bin	380.60	1x120ltr Bin	Inc GST
Extra 240ltr litre Waste Service	555.50	1x240ltr Bin	570.90	1x240ltr Bin	Inc GST
Trailer passes	40.00	per pass	41.00	per pass	Inc GST
Compost bins	45.00	1x220ltr	46.00	1x220ltr	Inc GST
Worm Farms	73.00	each	75.00	each	Inc GST
Sale of Green Bags	4.30	each	4.40	each	Inc GST
PARKS:					
Event Booking Administration Charge	35.00	per day or part	36.00	per day or part	Inc GST
Large scale events	71.00	per day or part	73.00	per day or part	Inc GST
Minimum Bonds applied	138.00	per day or part	140.00	per day or part	
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity					
INFRASTRUCTURE					
Reviewing of obstruction permit applications					
- Residential skip bins	30.00	per application	30.80	per application	Inc GST
- Building skip bins	71.00	per application	72.80	per application	Inc GST
- Full traffic management assessment	106.00	per application	108.70	per application	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
TECHNICAL SERVICES:					
Bond Inspection Fee	73.71	1st inspection no charge, fee applies to any subsequent inspections	75.60	1st inspection no charge, fee applies to any subsequent inspections	Inc GST
Engineering Services					Inc GST
- Design	80.00	per hour	82.00	per hour	Inc GST
- Consultation	107.00	per hour	109.70	per hour	Inc GST
- Traffic Analysis	80.00	per hour	82.00	per hour	Inc GST
- Asset management Advice & Setting Program	107.00	per hour	109.70	per hour	
ACCESS & AMENITY					
Subiaco Oval - Event Support					
Applies to all non-AFL sport and all AFL night games in excess of 12	3,000.00	per game in excess of 12	3,075.00	per game in excess of 12	Inc GST
Parking Stations:					
Precinct 1: UWA					
Precinct 2: Hollywood					
Precinct 3: Daglish/Jolimont					
#15 Jersey Street	0.20	per 9-11 mins. Daily Max \$4.00	0.20	per 9-11 mins. Daily Max \$4.00	Inc GST
#42 Stubbs Terrace	0.20	per 9-11 mins. Daily Max \$6.00 (once ticket machines installed)	0.20	per 9-11 mins. Daily Max \$6.00 (once ticket machines installed)	Inc GST
Any additional paid parking implemented or converted in Precinct 3	0.30	per 9-11 mins.	0.20	per 9-11 mins.	Inc GST
ACCESS & AMENITY (Continued)					
Precinct 4: Subiaco East					
#1 Hamilton Street	0.40	per 9-11 mins. Daily Max \$17.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#2 York Street	0.40	per 9-11 mins. Daily Max \$17.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#3 York Street	0.40	per 9-11 mins. Daily Max \$17.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#5 Subiaco Road	0.30	per 9-11 mins.	0.40	per 9-11 mins.	Inc GST
#6 Haydn Bunton Drive	0.40	per 9-11 mins. Daily Max \$8.00 (*) (*) Should the WA Football Commission not accept this fee increase the fee for car station 6 to be set as \$0.30 per 9-11 mins, Daily Max \$8.00	0.40	per 9-11 mins. Daily Max \$8.00	Inc GST
#7 Olive Street	0.40	per 9-11 mins. Daily Max \$17.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#10 Roberts Road	0.40	per 9-11 mins. Daily Max \$8.00 (*) (*) Should the WA Football Commission not accept this fee increase the fee for car station 10 to be set as \$0.30 per 9-11 mins, Daily Max \$8.00	0.40	per 9-11 mins. Daily Max \$8.00	Inc GST
#19 Roberts Road	0.30	per 9-11 mins.	0.40	per 9-11 mins.	Inc GST
#20 Thomas Street	0.40	per 9-11 mins. Daily Max \$17.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#63 Roberts Road	0.30	per 9-11 mins. Limit applies	0.40	per 9-11 mins. Limit applies	Inc GST
#64 York Street	0.40	per 9-11 mins. Daily Max \$17.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
Any additional paid parking implemented or converted in Precinct 4	0.30	per 9-11 mins.	0.40	per 9-11 mins. All day parking to have Daily Max, \$14-\$17.	Inc GST
Precinct 5: Shenton Park					
#17 Onslow Street	0.30	per 9-11 mins. Limit applies	0.30	per 9-11 mins. 1st hour free, daily max \$10-\$13	Inc GST
#18 Derby Road	0.30	per 9-11 mins. Limit applies	0.30	per 9-11 mins. 1st hour free, daily max \$10-\$13	Inc GST
Any additional paid parking implemented or converted in Precinct 5	0.30	per 9-11 mins.	0.30	per 9-11 mins. All Day parking to have daily max. \$6-\$13	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
ACCESS & AMENITY (Continued)					
Precinct 6: Central Subiaco					
#9 Theatre Gardens	0.30	per 9-11 mins. Daily Max \$13.00	0.30	per 9-11 mins. Daily Max \$14.00	Inc GST
#32 Nicholson Road			0.20	per 10 mins. Daily Max \$4.00	Inc GST
Any additional paid parking implemented or converted in Precinct 6	0.30	per 9-11 mins.	0.40	per 9-11 mins. All Day parking to have daily max \$8	Inc GST
Precinct 7: Subi Centro					
#16 Hay Street			Free	no time limit	
#21 Price Street (Lords)	Free	Limit applies.	Free	Limit applies.	
#28 Roydhouse Street (North side)	0.30	per 9-11 mins. Daily Max \$8.00	0.40	per 9-11 mins. Daily Max \$6 - \$14	Inc GST
Any additional paid parking implemented or converted in Precinct 7	0.30	per 9-11 mins. Daily Max \$8.00	0.40	per 9-11 mins. Daily Max \$6 - \$14	Inc GST
Precinct 8: Town Centre					
#4 Seddon Street/Pavillion Markets					
- 1st half hour	3.00	Fees determined by others	Free		
- 1/2 hour to 1 hour	6.00	noted here as portion relates to Seddon Street			
- 1 to 1.5 hours	8.00				
- 1.5 to 2 hours	10.00				
- 2 to 3 hours	11.00				
- 3 to 12 hours	13.00				
- 12 to 24 hours	0.50	per hour			
#11 Barker Road	0.60	per 9-11 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#12 Park Street	0.60	per 9-11 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#13 Rowland Street	0.60	per 9-11 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#14 Forrest Street	0.60	per 9-11 mins. Limit applies - 1st hour free	\$0.00 - \$1.00	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#23 Churchill Avenue	0.60	per 9-11 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#41 Railway Road, adjacent KEMH	0.30	per 9-11 mins.	0.30	per 9-11 mins.	Inc GST
#61 Subiaco Square	0.60	per 9-11 mins. Limit applies	0.60	per 9-11 mins. Limit applies	Inc GST
#62 Railway Road	0.60	per 9-11 mins. Limit applies	0.60	per 9-11 mins. Limit applies	Inc GST
Any additional paid parking implemented or converted in Precinct 8	0.60	per 9-11 mins.	0.60	per 9-11 mins.	Inc GST
Other Parking Functions					
Commercial Parking Permits	13.00	per day (\$6.50 per half day)	14.00	per day (\$6.50 per half day)	Inc GST
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 Permits - Replacement	30.00	each	30.00	each	Inc GST
Visitors Permis - Replacement	30.00	each	30.00	each	Inc GST
Second Visitor Permit	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	80.00	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	Inc GST
Final Demand Fee (Parking infringement)	16.40	each or as amended by legislation	16.40	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
Amenity Functions					
Impounded Shopping Trolleys	20.00	each	20.00	each	Inc GST
Impound Fee - Dogs One day	40.00	per day or part there of (or as set by Shenton Park Dog Refuge)	40.00	per day or part there of (or as set by Shenton Park Dog Refuge)	Inc GST
Impound Fee - Dogs After day one	10.00	per day (or as set by Shenton Park Dog Refuge)	10.00	per day (or as set by Shenton Park Dog Refuge)	Inc GST
Impound Fee - Cats	25.00	per day or part thereof (or as set by Cat Haven)	25.00	per day or part thereof (or as set by Cat Haven)	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
ACCESS & AMENITY (Continued)					
Other Parking Functions (Continued..)					
Abandoned Vehicle Release Fee					
Abandoned Vehicle Release Fee - Stage 1	110.00	each	110.00	each	Inc GST
Abandoned Vehicle Release Fee - Stage 2	260.00	each	260.00	each	Inc GST
Impounded & portable sign	65.00	each	65.00	each	Inc GST
Other Impounded Goods	60.00	per square metre of space occupied	60.00	per square metre of space occupied	Inc GST
ANIMAL REGISTRATION:					
Dog Registration					
Annual registration, unsterilised dog	50.00	per year or as amended by legislation	50.00	per year or as amended by legislation	Inc GST
Annual registration, sterilised dog	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Inc GST
Annual registration, Guide dog	Free	per year or as amended by legislation	Free	per year or as amended by legislation	
Triannual registration, unsterilised dog	120.00	per three year or as amended by legislation	120.00	per three year or as amended by legislation	Inc GST
Triannual registration, sterilised dog	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Inc GST
Triannual registration, Guide dog	Free	per three year or as amended by legislation	Free	per three year or as amended by legislation	
Life time registration, unsterilised dog	250.00	or as amended by legislation	250.00	or as amended by legislation	Inc GST
Life time registration, sterilised dog	100.00	or as amended by legislation	100.00	or as amended by legislation	Inc GST
Dogs owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Inc GST
Cat Registration					
Annual cat registration	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Inc GST
Triannual cat registration	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Inc GST
Life time cat registration	100.00	per year or as amended by legislation	100.00	per year or as amended by legislation	Inc GST
Cats owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Inc GST
HEALTH					
Outdoor Dining Permit Application Fee	200.00	per application	300.00	per application	
Outdoor Dining Permit Fee	65.00	per m² per year - pro rata charges where business does not operate for full year	Free		
Outdoor Dining Permit Transfer Fee	50.00	per application	50.00	per application	
Street Trading (standard permit) Application Fee	50.00	per application	75.00	per application	
Street Trading Permit Transfer Fee	50.00	per application	50.00	per application	
Street Trading Permit Fee - Daily	50.00	per day	50.00	per day	
Street Trading Permit Fee - Monthly	100.00	per month	100.00	per month	
Street Trading Permit Fee - Annual	150.00	per year	175.00	per year	
Street Trading Permit (local business goods display) Fee	25.00	per year	Free		
Street Market Permit Application Fee	250.00	per application	250.00	per application	
Street Market Permit Fee - Annual	10.00	per stall per year to a maximum of \$300.00	10.00	per stall per year to a maximum of \$300.00	
Street Market Permit Fee - Monthly	5.00	per stall per month to a maximum of \$150.00	5.00	per stall per month to a maximum of \$150.00	
Street Market Permit Fee - Daily	100.00	per day	100.00	per day	
Street Market Permit 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 per year - pro rata charges where business does not operate for full year	358.00	\$350 per year - pro rata charges where business does not operate for full year	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
HEALTH <i>(Continued)</i>					
Food business annual risk assessment fee - medium risk	225.00	\$225 per year - pro rata charges where business does not operate for full year	230.00	\$225 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 per year - pro rata charges where business does not operate for full year	102.00	\$100 per year - pro rata charges where business does not operate for full year	Inc GST
Food business application fee (assessment of plans)	150.00	per application	150.00	per application	Inc GST
Food business re-inspection fee	100.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	150.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	Inc GST
Temporary food business administration fee	50.00	per notification	50.00	per notification	Inc GST
Temporary food business annual administration fee	100.00	per year	100.00	per year	Inc GST
Request for replacement of licence or registration certificate	35.00	per certificate	40.00	per certificate	Inc GST
Settlement enquiry - food business	100.00	per application	120.00	per application	Inc GST
Settlement enquiry - other health premises	50.00	per application	60.00	per application	Inc GST
Liquor Act Section 39 & 55 Certification & ETPS	120.00	per certificate	120.00	per certificate	
Application for approval of a Noise Management Plan for construction work carried out other than between the specified hours.			50.00	per application	
Application for "approval of a non complying event" - Regulation 18 <i>Environmental Protection (Noise) Regulations 1997</i>	1,000.00	per application or as amended by legislation	1,000.00	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	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	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	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	500.00	per application or as amended by legislation	
Laboratory analysis request	60.00 plus analysis cost	per hour per request plus analysis cost	65.00 plus annalysis cost	per hour per request plus analysis cost	Inc GST
Application for approval of a public building	0.00 - 871.00	per application or as amended by legislation	120.00	per application or as amended by legislation	
Application for approval of a temporary event (public building) - <100 patrons			100.00	per application or as amended by legislation	
Application for approval of a temporary event (public building) - 100 to 1,000 patrons			300.00	per application or as amended by legislation	
Application for approval of a temporary event (public building) - 1,001 to 5,000 patrons			500.00	per application or as amended by legislation	
Application for approval of a temporary event (public building) - 5,001 to 15,000 patrons			650.00	per application or as amended by legislation	
Application for approval of a temporary event (public building) - >15,001 patrons			871.00	per application or as amended by legislation	
Application for the approval of a sewage treatment apparatus	118.00	per application or as amended by legislation	118.00	per application or as amended by legislation	
Issue of a permit to use a sewage treatment apparatus	118.00	per permit or as amended by legislation	118.00	per permit or as amended by legislation	
Application to keep bees			350.00	per application	
Registration of an offensive trade - Laundries, dry-cleaning establishments	147.00	per year or as amended by legislation	147.00	per year or as amended by legislation	
Registration of any other offensive trade not specified			298.00	per year or as amended by legislation	

DESCRIPTION OF FEE OR CHARGE		2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
BUILDING						
	Certified application for a building permit (s. 16(1)) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the proposed building work as determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	0.19% of the estimated value of the proposed building work as determined by the City of Subiaco, but not less than \$95.00	per application or as amended by legislation	
	Certified application for a building permit (s. 16(1))for building works for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the proposed building work as determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	0.09% of the estimated value of the proposed building work as determined by the City of Subiaco, but not less than \$95.00	per application or as amended by legislation	
	Uncertified application for a building permit (s. 16(1))	0.32% of the estimated value of the proposed building work determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	0.32% of the estimated value of the proposed building work determined by the City of Subiaco, but not less than \$95.00	per application or as amended by legislation	
	Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	92.00	per application or as amended by legislation	95.00	per application or as amended by legislation	
	Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 2 to Class 9 building	92.00 for each storey of the building	per application or as amended by legislation	95.00 for each storey of the building	per application or as amended by legislation	
	Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	92.00	per application or as amended by legislation	95.00	per application or as amended by legislation	
	Application for an occupancy permit for a completed building (s. 46)	92.00	per application or as amended by legislation	95.00	per application or as amended by legislation	
	Application for a temporary occupancy permit for an incomplete building (s. 47)	92.00	per application or as amended by legislation	95.00	per application or as amended by legislation	
	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	92.00	per application or as amended by legislation	95.00	per application or as amended by legislation	
	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	92.00	per application or as amended by legislation	95.00	per application or as amended by legislation	
	Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	\$10.25 for each strata unit covered by the application, but not less than \$102.00	per application or as amended by legislation	\$10.25 for each strata unit covered by the application, but not less than \$104.65	per application or as amended by legislation	
	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the unauthorised works determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	0.18% of the estimated value of the unauthorised works determined by the City of Subiaco, but not less than \$95.00	per application or as amended by legislation	
	Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the unauthorised work as determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	0.38% of the estimated value of the unauthorised work as determined by the City of Subiaco, but not less than \$95.00	per application or as amended by legislation	

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
BUILDING (Continued)					
Application to replace an occupancy permit for an existing building (s. 52(1))	92.00	per application or as amended by legislation	95.00	per application or as amended by legislation	
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	92.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	95.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	92.00	per application or as amended by legislation	95.00	per application or as amended by legislation	
Certificate of Design Compliance - Value of works \$30,000 or less	250.00	per application	300.00	per application	Inc GST
Certificate of Design Compliance for Unauthorised Works- Value of works \$30,000 or less	500.00	per application	512.00	per application	Inc GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	350.00	per application	420.00	per application	Inc GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	700.00	per application	717.00	per application	Inc GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	450.00	per application	540.00	per application	Inc GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	900.00	per application	922.00	per application	Inc GST
Certificate of Design Compliance - Value of works more than \$100,000	450.00 plus 0.1% of the estimated value of the works	per application	540.00 plus 0.1% of the estimated value of the works	per application	Inc GST
Certificate of Design Compliance - Value of works more than \$100,000	900.00 plus 0.2% of the estimated value of the works	per application	900.00 plus 0.2% of the estimated value of the works	per application	Inc GST
Certificate of Construction Compliance - Value of works \$30,000 or less	250.00	per application	300.00	per application	Inc GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	500.00	per application	512.00	per application	Inc GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	350.00	per application	420.00	per application	Inc GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	700.00	per application	717.00	per application	Inc GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	450.00	per application	540.00	per application	Inc GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	900.00	per application	922.00	per application	Inc GST
Certificate of Construction Compliance - Value of works more than \$100,000	450.00 plus 0.1% of the estimated value of the works	per application	540.00 plus 0.1% of the estimated value of the works	per application	Inc GST
Certificate of Construction Compliance for Unauthorised Works - Value of works more than \$100,000	900.00 plus 0.2% of the estimated value of the works	per application	900.00 plus 0.2% of the estimated value of the works	per application	Inc GST
Certificate of Building Compliance - Value of works \$30,000 or less	250.00	per application	300.00	per application	Inc GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	500.00	per application	512.00	per application	Inc GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	350.00	per application	420.00	per application	Inc GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	700.00	per application	717.00	per application	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
BUILDING (Continued)					
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	450.00	per application	540.00	per application	Inc GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	900.00	per application	922.00	per application	Inc GST
Certificate of Building Compliance - Value of works more than \$100,000	450.00 plus 0.1% of the estimated value of the works	per application	540.00 plus 0.1% of the estimated value of the works	per application	Inc GST
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	900.00 plus 0.2% of the estimated value of the works	per application	900.00 plus 0.2% of the estimated value of the works	per application	Inc GST
Request for Registered Building Surveyor Consultancy or Site Inspection Services	125.00	per hour	128.00	per hour	Inc GST
Sign Licence Fee	50.00	per application	51.00	per application	
Hoarding, Material on street	1.00	per month per m2 or as amended by legislation	1.00	per month per m2 or as amended by legislation	
Strata Title Fee	\$0.20 per m2 of floor area, min fee \$100	per application or as amended by legislation	\$0.20 per m2 of floor area, min fee \$100	per application or as amended by legislation	
Photocopying	0.30	per A4 equivalent	0.30	per A4 equivalent	Inc GST
Plan Copy (external printing)	Cost	cost of external printing provider	Cost	cost of external printing provider	Inc GST
Plan Archive Search	50.00	per search request	50.00	per search request	Inc GST
Annual Pool Inspection Fee	14.00	per pool per year	40.00	per pool per year	
Unscheduled Pool Inspection Fee			106.00	per inspection (includes copy of inspection report)	
Request additional copy of swimming pool inspection report	35.00	per request	35.00	per request	
Building Services Levy - Building Permit (Work value \$45,000 or less)	61.65	per application as amended by legislation	61.65	per application as amended by legislation	
Building Services Levy - Building Permit (Work value more than \$45,000)	0.137% of the value of the work	per application as amended by legislation	0.137% of the value of the work	per application as amended by legislation	
Building Services Levy - Demolition Permit (Work value \$45,000 or less)	61.65	per application as amended by legislation	61.65	per application as amended by legislation	
Building Services Levy - Demolition Permit (Work value more than \$45,000)	0.137% of the value of the work	per application as amended by legislation	0.137% of the value of the work	per application as amended by legislation	
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	61.65	Occupancy Permit or Building Approval Certificate under s47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	61.65	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 or Building Approval Certificate (Unauthorised works - Value \$45,000 or less)	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value more than \$45,000)	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	
Building Construction Industry Training Fund - Value of works more than \$19,999.00			0.2% of the estimated value of the works		
Smoke alarms alternative solution application fee	170.00	per application	174.40	per application	
PLANNING					
Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development 1 is —					
(a) not more than \$50 000	139.00	Or as amended by legislation	147.00	Or as amended by legislation	
(b) more than \$50 000 but not more than \$500 000	0.32% of the estimated cost of development	Or as amended by legislation	0.32% of the estimated cost of development	Or as amended by legislation	

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
PLANNING <i>(Continued)</i>					
(c) more than \$500 000 but not more than \$2.5 million	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	
(d) more than \$2.5 million but not more than \$5 million	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	
(e) more than \$5 million but not more than \$21.5 million	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	
(f) more than \$21.5 million	\$34 196	Or as amended by legislation	\$34 196	Or as amended by legislation	
Determining a development application (other than for an extractive industry) where the development has commenced or 2 been carried out	The fee in item 1 plus, by way of penalty, twice that fee.	Or as amended by legislation	The fee in item 1 plus, by way of penalty, twice that fee	Or as amended by legislation	
Determining a development application for an extractive industry 3 where the development has not commenced or been carried out	696.00	Or as amended by legislation	739.00	Or as amended by legislation	
Determining a development application for an extractive industry 4 where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee.	Or as amended by legislation	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	
5A. Determining an application to amend or cancel development approval			295.00	Or as amended by legislation	
Determining an initial application for approval of a home 6 occupation where the home occupation has not commenced	209.00	Or as amended by legislation	222.00	Or as amended by legislation	
Determining an initial application for approval of a home 7 occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee.	Or as amended by legislation	The fee in item 6 plus, by way of penalty, twice that fee	Or as amended by legislation	
Determining an application for the renewal of an approval of a home occupation where the application is made before the 8 approval expires			73.00	Or as amended by legislation	
Determining an application for the renewal of an approval of home occupation where the application is made after the approval has 9 expired			The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	
12 Providing a zoning certificate	69.00	Or as amended by legislation	73.00	Or as amended by legislation	
13 Replying to a property settlement questionnaire			73.00	Or as amended by legislation	
14 Issue of written planning advice	69.00	Or as amended by legislation	73.00	Or as amended by legislation	Inc GST
Subdivision					
5 Providing a subdivision clearance for —					
(a) not more than 5 lots	69.00	or as amended by legislation	\$73 per lot	or as amended by legislation	
(b) more than 5 lots but not more than 195 lots	\$69 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	\$73 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	
(c) more than 195 lots	\$6 959	or as amended by legislation	\$7 393	or as amended by legislation	

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
PLANNING <i>(Continued)</i>					
Change of Use					
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or 10 change has not commenced or been carried out	297.80	Or as amended by legislation	295.00	or as amended by legislation	
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or 11 change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 10 plus, by way of penalty, twice that fee	Or as amended by legislation	
Town Planning Scheme Amendments, Structure Plans, Activity Centre Plans and Local Development Plans					
Initiation fee (includes non-refundable Lodging Fee)	\$30.20 - \$88.00 per hour as per Regulations	or as amended by legislation	\$2,000 (refund \$1,000 if not initiated)		
Lodging Fee (non-refundable)	522.50		1,000.00		
Processing Fees	\$30.20 - \$88.00 per hour as per Regulations	or as amended by legislation	\$30.20 - \$88.00 per hour as per Regulations	or as amended by legislation	
Other					
Public Consultation of DA (standard application)			100.00	each	Inc GST
Public consultation of DA (significant application)			200.00	each	Inc GST
Town Planning Scheme No. 4 Map (printed copy)	27.2	each	30.00	each	Inc GST
Town Planning Scheme No. 4 Text (printed copy)	22.9	each	25.00	each	Inc GST
Planning Policy Manual (printed copy)	22.9	each	25.00	each	Inc GST
Subiaco Central Development Plan (printed copy)	90.2	each	40.00	each	Inc GST
Subiaco Activity Centre Plan (printed copy)			50.00	each	Inc GST
Liquor Control Act section 40 certificate	60.00	each	80.00	each	Inc GST
Liquor Control Act section 40 certificate - amendment			50.00	each	Inc GST
COMMUNITY CARE					
HACC Home Delivered Meals and Meals Received at Centre	\$6 - \$9	per meal . Lower end main course only @ \$6, upper end	\$6 - \$9	per meal . Lower end main course only @ \$6, upper end 3 courses @ \$9	
Non HACC Meals	\$7 - \$13	Main course only \$7, 2 courses \$10 and 3 courses \$13	\$7.20 - \$13.30	Main course only \$7.20, 2 courses \$10 and 3 courses \$13.30	
Esky purchase (polystyrene)	4.20	per unit	4.20	per unit	
Ice Brick purchase	2.10	per unit	2.10	per unit	
Catered Functions	\$3.50 - \$30	Lower end (tea, coffee and juice) \$ 3.50, upper end (full meal and refreshments) \$30.00	\$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 one way trip	2.50	per one way trip	
Transport to/from Day Centre (Level 2)	2.50	per one way trip	2.50	per one way trip	
General Transport up to 10 kilometres (Level 1)	5.00	Per one way trip	5.00	Per one way trip	
General Transport up to 10 kilometres (Level 2)	Unit cost	per one way trip	Unit cost	per one way trip	

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
COMMUNITY CARE <i>(Continued)</i>					
Home Based Services					
- Level 1	8.00	per hour or as amended by legislation	8.00	per hour or as amended by legislation	
- Level 2	27.00	per hour or as amended by legislation	27.00	per hour or as amended by legislation	
Tom Dadour Community Centre					
- Level 1	8.00	per day or as amended by legislation	8.00	per day or as amended by legislation	
- Level 2	27.00	per day or as amended by legislation	27.00	per day or as amended by legislation	
Community Programs					
Film Club	13.00	per event	14.00	per event	
Community Lunches	13.00	per event	14.00	per event	
High Tea non subiaco residents	15.00	per event	12.00	per event	
High Tea subiaco residents	10.00	per event	12.00	per event	
Other community services events	various	per event	Various	per event	
Full Cost Recovery / Fee For Service Charges					
Domestic Assistance	40.00	Per hour	40.00	Per hour	
Personal Care	40.00	Per hour	40.00	Per hour	
Social Support	40.00	Per hour	40.00	Per hour	
In Home Respite	40.00	Per hour	40.00	Per hour	
Other Food Services	40.00	Per hour	40.00	Per hour	
Gardening and Minor Home Maintenance	40.00	Per hour	40.00	Per hour	
Centre Based Day Care (excludes transport and meal)	30.00	Per day (negotiable pending circumstances)	30.00	Per day (negotiable pending circumstances)	
Meals Delivered at Home	\$7 - \$13	Main course only \$7, 2 courses \$10 and 3 courses \$13	\$7.20 - \$13.30	Main course only \$7.20, 2 courses \$10 and 3 courses \$13.30	
Transport (to and from Day Centre)	2.50	one way trip	2.50	one way trip	
Other Transport Services	various	depending on kilometres travelled and time taken	various	depending on kilometres travelled and time taken	
COMMUNITY DEVELOPMENT					
Subiaco Number Plates-existing plate numbers	235.65	per plate	240.25	per plate	Inc GST
Subiaco Number Plates-additional requested plate numbers	235.65	per plate	240.25	per plate	Inc GST
Various Community Events	By Event *	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	By Event *	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	
LIBRARY					
Late item return	3.00	per item	3.00	per item	
Replacement of non-returned item	Cost	per item	Cost	per item	Inc GST
Damaged CD case	1.00	per item	1.00	per item	Inc GST
Photocopying - Black & White A4	0.20	per page	0.20	per page	Inc GST
Photocopying - Black & White A3	0.30	per page	0.30	per page	Inc GST
Photocopying - Colour A4	0.50	per page	0.50	per page	Inc GST
Photocopying - Colour A3	1.00	per page	1.00	per page	Inc GST
Computer Printing - Black & White A4	0.20	per page	0.20	per page	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
LIBRARY (Continued)					
Computer Printing - Black & White A3	0.30	per page	0.30	per page	Inc GST
Computer Printing - Colour A4	0.50	per page	0.50	per page	Inc GST
Computer Printing - Colour A3	1.00	per page	1.00	per page	Inc GST
Replacement Cards	5.00	per individual	5.00	per individual	Inc GST
Library Bags	1.10	per bag	1.10	per bag	Inc GST
Shaun Tan Cards	0.50	per item	0.50	per item	Inc GST
Shaun Tan Bookmarks	0.20	per item	0.20	per item	Inc GST
MUSEUM					
Museum photographic reproduction charge:					
- to individuals for private purposes	15.00	plus cost per photograph	15.00	plus cost per photograph	Inc GST
- to business/organisations for commercial purposes	60.00	plus cost per photograph	60.00	plus cost per photograph	Inc GST
History of Subiaco book:					
Tales of a Singular City	45.00	per book	45.00	per book	Inc GST
RECREATION SERVICES - LORD'S					
ADMINISTRATION					
Administration Fee	75.00	Per Hour charge for fixture preparation	75.00	Per Hour charge for fixture preparation	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	100.00	Per Hour / Staff	110.00	Per Hour / Staff	Inc GST
Retail Items	Market Value	Per Item	Market Value	Per Item	If applicable
Seasonal Promotional Discount	N.A.		5-25%	Per Item	
In Centre Advertising Fee	N.A.		\$50-\$400	Per advertisement. Does not include installation costs	Inc GST
E-newsletter Advertising Fee	N.A.		100.00	Subject to availability	Inc GST
CENTRE SERVICES					
Facility Hire					
Meeting Room	34.00	Per Hour	35.00	Per Hour	Inc GST
Squash Walkway	20.00	Per Hour. Applies where no catering is provided	21.00	Per Hour. Applies where no catering is provided	Inc GST
Cafe					
Beverage Items	Market Value		Market Value		If applicable
Food Items	Market Value		Market Value		If applicable
Alcohol Items	Market Value		Market Value		Inc GST
Retail items	Market Value		Market Value	Per item	If applicable
After Hours Opening - Café	N.A.		100.00	per hour. In addition to After Hours opening fee for centre	Inc GST
Public Holiday Surcharge	N.A.		10.00%		Inc GST
Creche					
Single Creche Visit - Member	6.00	NEW CHARGE - Per Child Per Visit	6.20	Per Child Per Visit	Inc GST
Single Creche Visit - Non member	7.60	Per Child Per Visit	7.80	Per Child Per Visit	Inc GST
Visit Card - 5	27.50	5 Visits	28.50	5 Visits	Inc GST
Visit Card - 10	53.00	10 Visits	55.00	10 Visits	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
RECREATION SERVICES - LORD'S (Continued)					
Creche (Continued)					
Visit Card - 20	102.00	20 Visits	106.00	20 Visits	Inc GST
Public Holiday Surcharge	N.A.		1.50	Per child per visit	Inc GST
School Holiday Program					
Single Session	Market Value	Per Child	\$10 - \$35	Per Child per day	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	15.00	Per child	15.00	Per child	
Catering Charge			15.00	Per child	
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	16.50	Per Class	Inc GST
Casual Pool Visit	12.50	Per Visit. Only available under special circumstance	12.50	Per Visit. Only available under special circumstance	
Casual Pool Visit (Not for Profit Hire)	6.00	Per visit. Only available under special circumstance	6.20	Per visit. Only available under special circumstance	Inc GST
Casual Gym Visit	18.50	Per Visit	19.00	Per Visit	Inc GST
Casual Full Access Visit	30.00	Per Visit	31.00	Per Visit	Inc GST
Special Group Entry	6.50	Per Visit	6.50	Per Visit	Inc GST
Lords Group Fitness Community Class			5.00	per visit	Inc GST
Gold Fitness Casual Entry	8.00	Per visit. Seniors discount does not apply	8.00	Per visit. Seniors discount does not apply	Inc GST
Special Promotion	FREE		FREE	Bring a Friend for free. Applied throughout promotion period only	Inc GST
Memberships					
Administration Fees					
Suspension Fee (6 and 12 month Memberships)	20.00	Per suspension.	20.00	Per suspension.	
Transfer Fee	50.00	Per Membership	50.00	Per Membership	Inc GST
Direct Debit Establishment Fee	tba		Market rate	Per Account establishment	Inc GST
New Memberships					
Visit Card - 10	155.00	10 visits	160.00	10 visits	Inc GST
Visit Card - 20	290.00	20 Visits	300.00	20 Visits	Inc GST
Day Member - 1 Month	110.00	Per Month	120.00	Per Month	Inc GST
Day Member - 3 Months	310.00	Per 3 Months	310.00	Per 3 Months	Inc GST
Day Member - Direct Debit (12 month contract)	76.00	Per Month	66.00	Per Month	Inc GST
Day Member - Direct Debit - Monthly - No Lock in Period	100.00	Per Month	100.00	Per Month	

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
RECREATION SERVICES - LORD'S (Continued)					
New Memberships (Continued)					
Full Member - 1 Month	120.00	Per Month	130.00	Per Month	Inc GST
Full Member - 3 Months	340.00	Per 3 Months	340.00	Per 3 Months	Inc GST
Full Member - Direct Debit (12 mth contract)	86.00	Per Month	76.00	Per Month	Inc GST
Full Member - Direct Debit -Monthly - No Lock in Period	110.00	Per Month	110.00	Per Month	
Full Member - Team Captain	240.00	Per Season	240.00	Per Season	Inc GST
Day Access - ACSF Student Membership	200.00	Per 3 months (Must provide proof of ACSF enrolment)	210.00	Per 3 months (Must provide proof of ACSF enrolment)	Inc GST
Day Access - Subiaco Recovery Network			35.00	Per month. Must be registered with Subiaco Recovery Network Program	Inc GST
Twelve Month Memberships					
Day Member - 12 Months	792.00	Per 12 Months	792.00	Per 12 Months	Inc GST
Full Member - 12 Months	912.00	Per 12 Months	912.00	Per 12 Months	Inc GST
Corporate Memberships					
100 Visit Card	836.00	Must be an employee of a registered business. Excludes	850.00	Must be an employee of a registered business. Excludes sole traders	Inc GST
200 Visit Card	1,567.50	\$7.00 per visit .MINIMUM 15 employees to be set up	1,600.00	MINIMUM 15 employees to be set up	Inc GST
400 Visit Card	2,717.00	\$6.00 per visit. MINIMUM 30 initial employees to be setup	2,800.00	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. Only valid for City of Subiaco residents.	100%	Percentage. Only valid for City of Subiaco residents.	
Seasonal Promotions	10%-50%	Percentage	10%-50%	Percentage	
Lords Partner Discount			15%	Only available to registered participants of Lords tenants as a promtional offer	
Seniors Membership			20%		
Pool					
Not For Profit Group - Single Lane	23.00	Per Hour. Max 3 lanes to be booked simultaneously	23.50	Per Hour. Max 3 lanes to be booked simultaneously	Inc GST
Commerical - Single Lane (low)			21.00	Per hour per lane	Inc GST
Commerical - Single Lane (high)	28.20	Per Hour. Max 3 lanes to be booked simultaneously	29.00	Per hour per lane	Inc GST
Group Fitness					
Facility Hire					
Main Studio 1	63.00	Per Hour	64.50	Per Hour	Inc GST
Upstairs Studio 2	48.00	Per Hour	49.00	Per Hour	Inc GST
Group Fitness Instructor	75.00	Subject to availability. Per class	77.00	Subject to availability. Per class	Inc GST
Personal Training					
Single Sessions					
30 Minute Session - Base Rate	52.00	Per Session	54.00	Per Session	Inc GST
60 Minute Session - Base Rate	80.00	Per Session	82.00	Per Session	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
RECREATION SERVICES - LORD'S <i>(Continued)</i>					
PT for 2					
30 Minute Session - Base Rate	80.00	Per Session	82.00	Per Session	Inc GST
60 Minute Session - Base Rate	104.00	Per Session	107.00	Per Session	Inc GST
Multi Session Discounts					
10 Pack	10%	Percentage	10%	Percentage	Inc GST
20 Pack	15%	Percentage	15%	Percentage	Inc GST
Small Group Training					
Tribe Fit 2, Tribe Core, Tribe Life - Non Member			300.00	per 7 week season	Inc GST
Tribe Fit 2, Tribe Core, Tribe Life - Member			175.00	per 7 week season	Inc GST
Tribe Fit 3- Member			262.50	per 7 week season	Inc GST
Tribe Fit - First Season Promotion			150.00	per 7 week season	Inc GST
SPORTS					
Facility Hire					
Public Holiday Surcharge	N.A.		10%	Applies to all court hire fees on a Public Holiday	
Bump In / Bump Out Fee	30.00	Per Hour - New Fee	30.00	Per Hour	Inc GST
Data Projector^ Use within Lords only	50.00	Per day	50.00	Per day	Inc GST
Table or Chair Hire Fee			50%	per item per day. In centre use only	
Whiteboard^ Use within Lords only	5.00	Per day	5.00	Per day	Inc GST
Small Room Storage Fee	50.00	Per square metre per annum	50.00	Per square metre per annum	Inc GST
After Hours Opening - Centre			200.00	per hour. Subject to availability. Requires two staff	Inc GST
Competitions					
Team Nomination Fee - Early Bird	N.A.		165.00	Includes Two game fees. Available until two weeks prior to season commencement	Inc GST
Team Nomination Fee	N.A.		195.00	Includes two game fees	Inc GST
Senior Sports Team Game Fee	65.00	Per Team Per Game	66.00	Per Team Per Game	Inc GST
Team Withdrawal Fee	130.00	Per Team	132.00	Per Team	Inc GST
Forfeit Fee: No Show	130.00	Per Team Per Forfeit	132.00	Per Team Per Forfeit	Inc GST
Forfeit fee: Less than 24hrs notice	97.50	Per Team Per Forfeit	99.00	Per Team Per Forfeit	Inc GST
Forfeit fee: Between 24hrs and 7 days notice	65.00	Per Team Per Forfeit	66.00	Per Team Per Forfeit	Inc GST
Bib Hire	10.00	Per set	10.00	Per set	Inc GST
Sports Courts					
Casual	7.50	Per Person	6.00	Per Person	Inc GST
Lords Member or Team Discount on court hire	0.15	Applies to Lords court areas. Current teams and member	15%	Applies to Lords court areas. Current teams and members only	
Schools and State Sporting Associations / Clubs / Not for profits	0.30		30%		
Wooden 1/2 Court General Hire	28.00	Per Hour Per 1/2 Court	29.00	Per Hour Per 1/2 Court	Inc GST
Wooden Full Court General Hire	45.50	Per Hour Per Court	45.50	Per Hour Per Court	Inc GST
Small Court Hire	16.00	Per Hour Per Court. Courts 6 - 9 only	19.00	Per Hour Per Court. Courts 6 - 9 only	Inc GST
Commercial Full Wooden Court Hire Rate	40.00	Per Hour Per Court	41.00	Per Hour Per Court	Inc GST
Commercial Full Tennis Court Hire Rate	24.00	Per hour per court	25.00	Per hour per court	Inc GST
Casual Hire	29.50	Per Hour Per Court	30.50	Per Hour Per Court	Inc GST

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
RECREATION SERVICES - LORD'S <i>(Continued)</i>					
Squash Courts					
Casual Hire - Non Peak	19.00	Per Hour Per Court	19.50	Per Hour Per Court	Inc GST
Casual Hire - Peak	25.00	Per Hour Per Court	25.50	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	55.40	per hour	57.00	per hour	Inc GST
Activity Room (Room 3/4) - 40 persons	24.00	per hour	25.00	per hour	Inc GST
The Palms Community Centre	83.60	per hour	86.00	per hour	Inc GST
Rosalie Pavilion	N/A				
Subiaco Community Centre					
Main Hall - 100 persons	54.30	per hour	56.00	per hour	Inc GST
Tom Dadour Community Centre					
West Hall - 55 persons	34.50	per hour	35.50	per hour	Inc GST
East Hall - 100 persons	39.70	per hour	41.00	per hour	Inc GST
Outdoor Garden Area	23.00	per hour	24.00	per hour	Inc GST
Community Centre Hire - Discounts available					
Community Casual - Subiaco	10%	Weddings / Parties/ School or Sporting Groups	10%	Weddings / Parties/ School or Sporting Groups	
Community Regular - Subiaco	10%	Weddings / Parties/ School or Sporting Groups	10%	Weddings / Parties/ School or Sporting Groups	
Not for Profit	60%		60%		
Charity - Regular / Casual	60%		60%		
Administration Fees					
Additional terms of Hiring Community Facilities					
Series Discount = series of regular bookings booked and paid 3 months in advance					
Cancellation fee of 100% for cancellation of bookings within two weeks of hire date.					
Surcharge of 25% may apply to changes to bookings within two weeks of the hire date.					
Public Liability Insurance, all centres (Where the hirer does not arrange their own cover)					
Hire up to \$20	11.50	per hire	11.50	per hire	Inc GST
Hire up to \$50	23.00	per hire	23.00	per hire	Inc GST
Hire over \$50	67.90	per hire	67.90	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 value	per breach	Market value	per breach	Inc GST
Breach of Terms & Conditions	100.00	per breach	100.00	per breach	Inc GST
Cleaning charge	200.00	Per booking. All bookings involving the sale or consumption of food or drink	200.00	Per booking. All bookings involving the sale or consumption of food or drink	Inc GST
Bonds		for breach of conditions for hire		for breach of conditions for hire	

DESCRIPTION OF FEE OR CHARGE	2015/2016 SCHEDULED FEE	Per Unit	2016/2017 SCHEDULED FEE	Per Unit	GST Status
COMMUNITY FACILITIES <i>(Continued)</i>					
Administration Fees <i>(Continued)</i>					
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	1,250.00	per booking	1,250.00	per booking	Inc GST
Parties / Functions - Bucks and Hens	2,500.00	per booking. Compulsory Security also required at Hirers	2,500.00	per booking. Compulsory Security also required at Hirers	Inc GST
Parties / Functions - 16, 17, 18th and 21st Birthday Parties	5,000.00	per booking. Compulsory Security also required at Hirers	5,000.00	per booking. Compulsory Security also required at Hirers	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
Personal Training Permit Fees					
Small Group					
Small Group Summer	N.A.		300.00	Per group	
Small Group Winter	N.A.		200.00	Per group	
Small Group Annual	N.A.		400.00	Per group	
Medium Group					
Medium Group Summer	N.A.		600.00	Per group	
Medium Group Winter	N.A.		400.00	Per group	
Medium Group Annual	N.A.		800.00	Per group	
Large Group					
Large Group Summer	N.A.		900.00	Per group	
Large Group Winter	N.A.		600.00	Per group	
Large Group Annual	N.A.		1,200.00	Per group	
Tennis Courts:					
Court Hire - Troy Tce	N.A.		Market Rate		