



# City of Subiaco

## Budget 2017-18

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**CITY OF SUBIACO  
2017-18 BUDGET**

At its Ordinary Council Meeting on 27 June 2017, Council resolved as follows:

That the Council adopt the 2017-18 Budget for the City of Subiaco, including the following:

1. The Budget 2017-18 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 6.3990 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 eighty eight dollars (\$988) 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 single residential waste service, \$290 for one standard 120 litre residential waste service, \$495 for one 240 litre residential waste service or \$519 for one 240 litre commercial 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 2017.
8. 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.
9. 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.

# **INTRODUCTION**

## Introduction

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## **INTRODUCTION**

### **1.0 BACKGROUND**

The Budget 2017-18 has been developed based on the city's Strategic Financial Plan 2017-2027 that was revised in December 2016, following a review and required adjustment due to 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 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 required infrastructure renewals and upgrades), actions approved within the City's Corporate Business Plan and adjustments made to address the impacts of the City of Perth Act.

The city has already undertaken 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 has had a number of financial implications which has required the city to make significant decisions in relations to the current services offered.

In broad terms the financial impact of the implementation of the City of Perth Act was to remove revenue from various sources totalling \$4.3m. The net effect to the City of Subiaco after taking out the costs to service the transferred area was a net shortfall in revenue of approximately \$3m. The City needed to find a recurrent increase in revenue or a recurrent reduction in costs to meet this shortfall.

By 30 June 2016 a total 22 redundancies had occurred, which generated savings approaching \$2m in salaries and overheads. This combined with a 3.1% rate increase attributable to the CoP Act and other savings left a shortfall of \$650k in the adoption of the 2016-17 budget. This was funded through a one off transfer from the waste reserve and allocation of the opening balance. The shortfall of \$650k had to be addressed as recurrent savings or expenditure reduction in the 2017-18 budget, otherwise another rate increase purely to address this shortfall would be needed.

During 2016-17 a further 28 redundancies were undertaken, taking the total reduction in the City's workforce to 46 FTE's, which is approximately 25% of the City's workforce. Under normal circumstances these redundancies would have been more than sufficient to address the shortfall, however during 2016-17 there was a significant reduction in parking revenue and operating revenue for Lords. The salaries saved, along with a reduction in the FBT liability, vehicle operating costs, printing, advertising, HACC costs and the community event program have offset the operating shortfall. The table below summarises the adjustments made to arrive at a balanced budget for 2017-18:

#### **City of Perth Impact 2015/16**

Total loss of revenue through boundary adjustment	(\$4,300,000)
Savings, including 22 redundancies in 15/16	<u>\$3,000,000</u>
<b>Net position as at 30 June 2016 - shortfall of</b>	<b>(\$1,300,000)</b>

#### **Changes need to address \$1.3m on a recurrent basis 2016/17**

CoPA rate increase (3.1%) to offset shortfall	\$650,000
Further 28 staff redundancies, including HACC staff	\$2,000,000
HACC operational savings	\$220,000
Other operational savings in FBT, fleet expenses, printing, events etc	\$200,000
Reduction in HACC grants and revenue	(\$1,340,000)
Reduction in Lords sports, gym and group fitness revenue	(\$842,000)
Increase in FBT Car Parking benefit	(\$100,000)
<b>Net position as at 30 June 2017 - shortfall of</b>	<b>(\$512,000)</b>

#### **Major adjustments for 2017/18 budget to address budget deficit**

Reduction on commercial parking revenue	(\$270,000)
Reduction in Lords sports, gym and group fitness revenue	(\$300,000)
Offset by further reduction in operational items (\$900,000 ongoing)	<u>\$1,082,000</u>
<b>Balanced budget 17/18</b>	<b>\$0</b>

The budget papers reflect the changes made to address the budget deficit and present a balanced budget for 2017-18 based on a 2.5% rate increase with the savings in residential waste operations passed on in reduced waste charges.



The key **Principles** applied in developing the 2017-18 budget are:

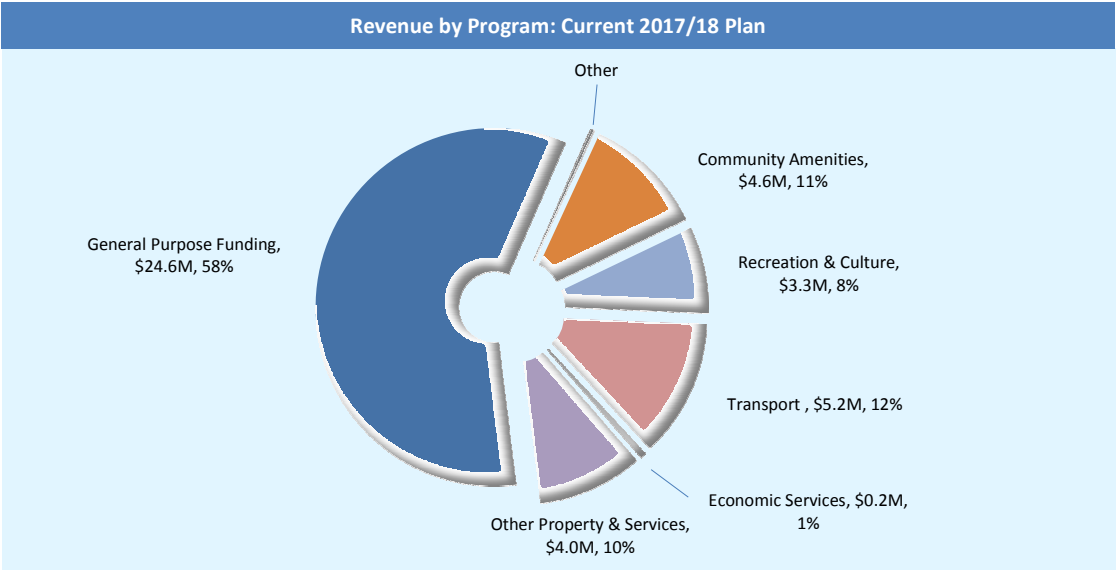
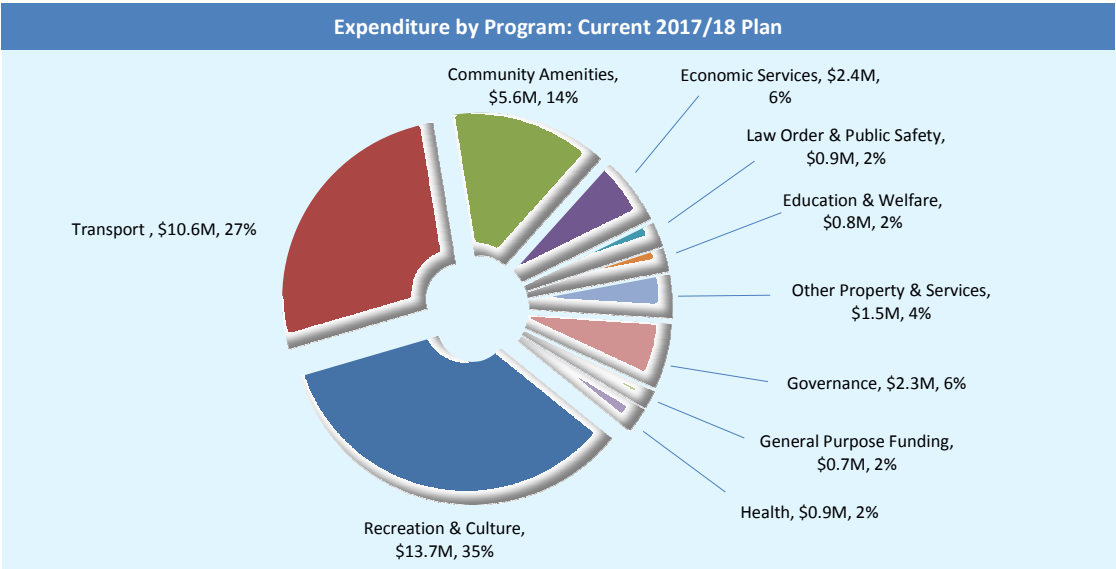
- operating expenditure are based on the outcome of the services review and adjusted for the known impacts of the City of Perth Act;
- capital expenditure based on the Strategic Financial Plan provisions, developed through the Strategic Asset Management Plan (SAMP);
- new projects considered in context 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, 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 asset renewal, capital expenditure and community based projects;
- returns on our investment property portfolio and parking revenue are used as a rate minimisation strategy by applying increases in returns to address the city's asset renewal gap;
- fees and charges based on legislative requirements, cost recovery, market prices or the Local Government Cost Index (LGCI) +1%;
- after considering all other funding sources, any residual expenditure required is funded by rates revenue; and,
- rates are based on Local Government Cost Index (LGCI), plus any additional levies determined by Council.

Features of the budget are:

- Continuing commitment to sustainable development, safety and security, town planning and other community development programs;
- Continued investment in maintaining and upgrading essential infrastructure such as roads, 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
- Minimising the impacts of the City of Perth Act on rate increases.



The following charts show the city’s planned level of operational activities and funding. The programs are explained at the end of this introduction under the heading “Programs and Services”.



**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:

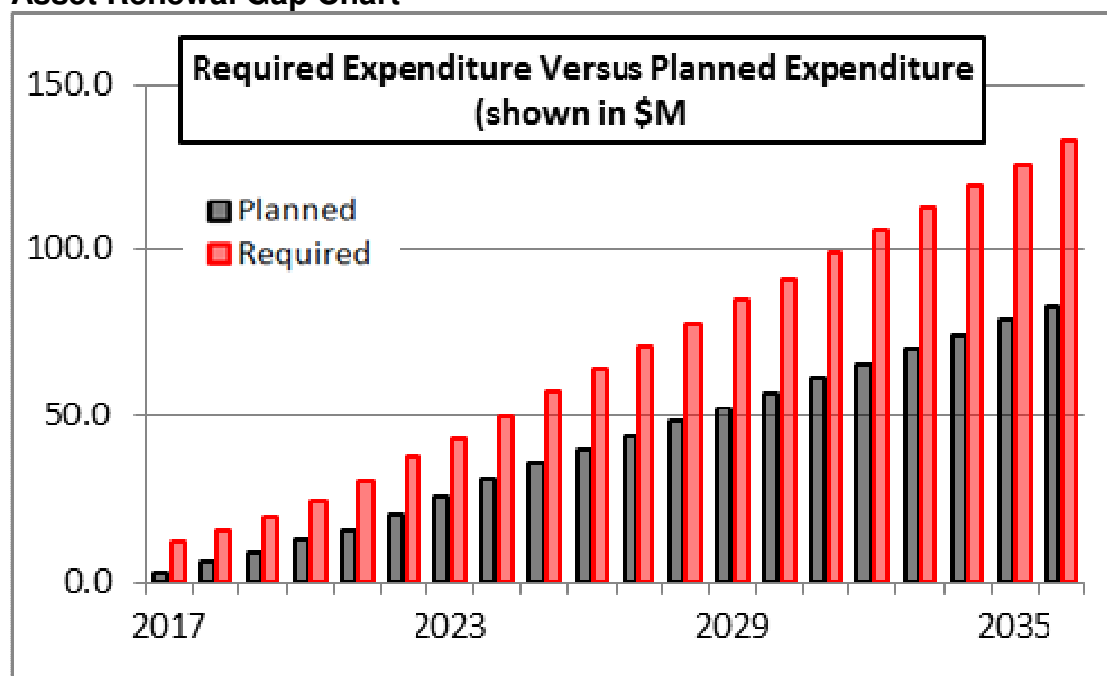
- own source income;
- asset management (acquisition, development, renewal, maintenance, disposal);
- cash flow management (minimising large fluctuations in rates); and
- financial sustainability.

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 four years. The city will need to increase our diverse revenue base, with primary focus on parking and investment income if service provision and service levels are to be maintained, while addressing the city's asset renewal gap of approximately \$2,800,000 as shown in the chart below:

**Asset Renewal Gap Chart**



The challenge for the city is the need to prioritise decisions about assets and asset preservation considering issues such as:

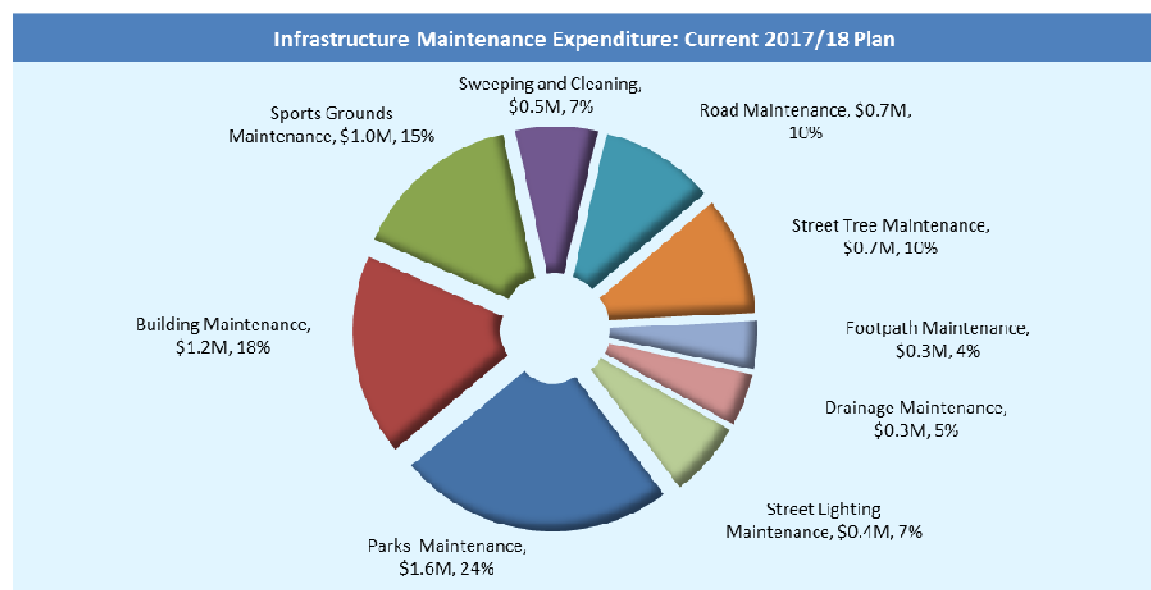
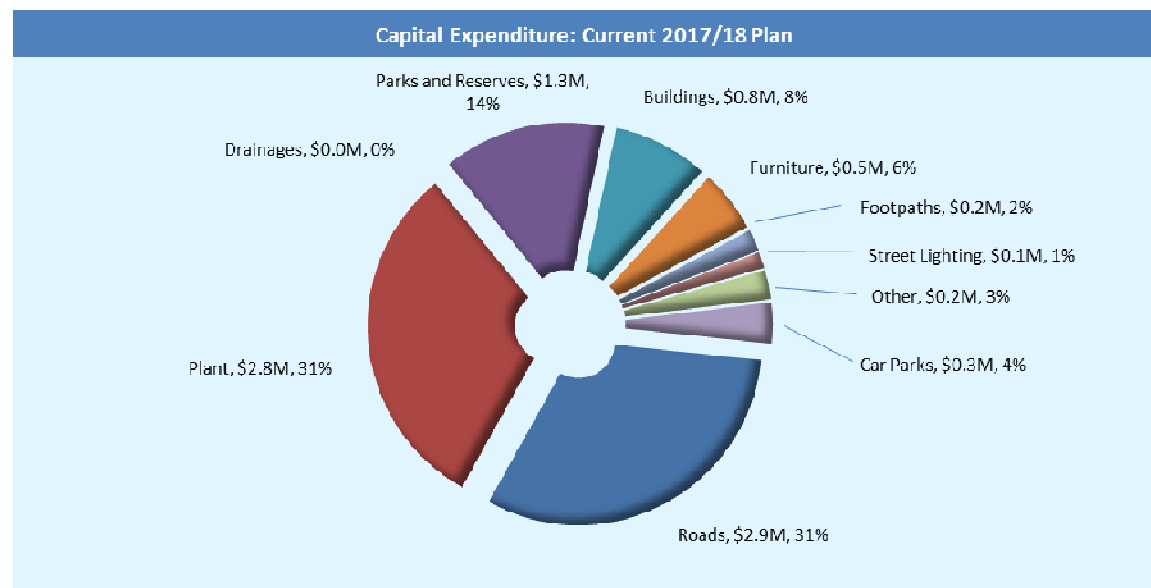
- asset renewal schedules being timed to ensure excessive maintenance costs are avoided;
- mitigating risk through adequate asset maintenance and renewal;
- prioritising renewal of existing assets over new assets; and
- accounting for total life costs of assets including maintenance and renewal.

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.

The ongoing review of asset management has identified renewal/replacement gaps for the city's infrastructure assets of approximately \$2.8 million per year. The table below shows the capital funding requirements for 2017-18, and the Asset Renewal Gap:

<b>New Capital Works Required</b>	<b>\$9,398,900</b>
Lakes Capital Projects C fwd.	\$2,000,000
Renewal Gap - infrastructure	\$2,800,000
<b>Total Capital Required</b>	<b>\$14,198,900</b>
Funded from Reserves:	
- Investment Income	\$3,692,440
- Infrastructure	\$625,840
- Parking	\$415,000
- Building	\$760,000
- Capital Investment	\$555,000
- Public Art	\$93,600
- Waste	\$1,030,000
- Plant	\$713,000
Loans – lake renewals	\$2,000,000
Grants	\$1,053,020
Proceeds from sale	\$461,000
<b>Total Funded</b>	<b>\$11,398,900</b>
<b>Funding Shortfall</b>	<b>\$2,800,000</b>

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 \$4.8 million per annum on asset renewal, and \$3.8 million per annum on replacement and upgrade of assets, with annual funding of approximately \$1 million from grants (Capx) and \$370,000 from proceeds on disposal of assets.

The city's average operational spend on maintenance over ten years is \$1.9 million on infrastructure, \$1.2 million on buildings, \$3.1 million on parks (including ground maintenance) and \$570,000 on sweeping and cleaning each year.

Furthermore, several statutory key performance indicators (KPI's) have been prescribed in the Western Australian Department of Local Government's Integrated Planning and Reporting Advisory Standard (Ref. [11]) to measure the financial sustainability of local governments. The city's Strategic Financial Plan and budget are assessed against these KPI's and will be compared with KPI's measured from the Annual Financial Statements to provide clear targets for the city to report its progress to the community each year. The table below shows the city progress in meeting the standards:

Ratios	DLGC Standard Range	Budget 2017/18	Est Actual 2016/17	Annuals 2016	Annuals 2015	Annuals 2014
CURRENT RATIO	> 1 = Standard Met	0.95	0.93	1.18	1.14	3.08
OPERATING SURPLUS RATIO	0.01-0.15 = Basic Standard Achieved	0.02	0.01	0.03	-0.01	0.04
OWN SOURCE REVENUE RATIO	0.4-0.6 = Basic Standard Achieved	1.00	0.97	0.99	0.94	1.00
DEBT SERVICE RATIO	>=2 = Basic Standard Achieved	8.60	3.31	7.10	7.67	9.34
ASSET RENEWAL FUNDING RATIO	0.75-0.95 = Standard Met	0.61	0.61	0.62	1.10	1.22

### **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 \$
Local Road Improvement Program	Funded from grants and reserves	\$1,216,000
Major Road Improvement Program	Funded from grants and reserves	\$1,280,000
Lake Jualbup	Funded from loans and reserves	\$1,400,000
Subiaco Common lake liner	Funded from loans and reserves	\$1,000,000
Buildings	Funded from reserves	\$1,315,000
Parks improvements	Funded from reserves	\$719,000
Parking Improvements	Including upgrade of ticket machines	\$690,000

### **Roads**

To maintain the asset condition to an acceptable level of service for any road system, routine resurfacing is required to be undertaken. The program proposed is based on the forward estimates in the Strategic Financial Plan, physical inspection by staff, recorded pothole patching and other maintenance under taken as an indicator of pavement life. The ROMAN pavement evaluation of the city's roads and laneways is carried out every 3 years. The program provides for those Local roads and laneways in the worst condition to be resurfaced first.

- Resurfacing – 60%
- Crack Sealing – 20%

- Reconstruction – 20%

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

#### *Drainage*

The budget has allocated funding to undertake drainage investigations. The data obtained will be used to update the current Drainage Improvements Program to:

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

#### *Operational Expenses*

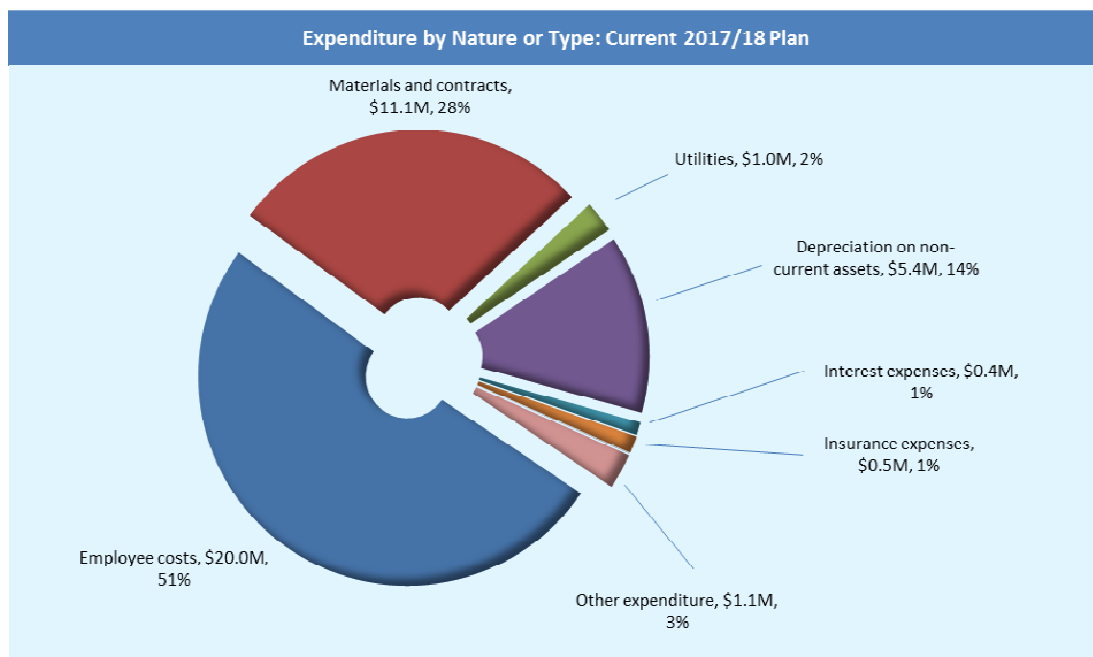
The city over the last two years has made significant changes to operational activities while trying to maintain the levels of service our community expects. Structural changes to the organisation have enabled a reduction in the workforce of a further 28 FTE's in 2016-17, adjusting the human resources of the city over two years by 46 FTE's, which is approximately 25% of the City's workforce.

#### *Key Structural Changes:*

1. Combining Community Services and Development Services under one Directorate;
2. Merging Land and Property with Commercial Services;
3. Merging Governance with Financial Services;
4. Creation of the Commercial Parking business unit, with transfer of the parking budgets from Field Services;
5. Moving out of the direct provision of HACC Services;
6. Amalgamation of the Communication and Engagement business units;
7. Amalgamation of the Place Management and Economic Development business units;
8. Restructure of Technical Services; and,
9. Changes to Waste operations.

Under normal circumstances these changes would have been more than sufficient to address the shortfall from the City of Perth Act however during 2016-17 there was a significant reduction in parking revenue and operating revenue for Lords. The salaries saved, along with a reduction in the FBT liability, vehicle operating costs, printing, advertising, HACC costs and the community event program have offset the operating shortfall.

The chart below shows the city's revised operational expenditure position for 2017-18:



### *Overheads*

Following the changes to the budget, structural changes as highlighted above and adjustments for HACC operations the city's overhead model has been adjusted to reallocate corporate overheads across the organisation. These adjustments have caused variations to operational cost across the organisation and created difficulty in comparing line items to prior years information. A full review of the overhead model will be undertaken in 2017-18 to ensure the allocations accurately apportion corporate costs to service delivery. Furthermore, FBT costs and insurance premiums have been directly allocated to service areas to reflect their direct effect on specific operational activities. These changes have no impact on rating requirements or the overall budget for 2017-18.

## **RATES AND SUNDRY REVENUE SOURCES**

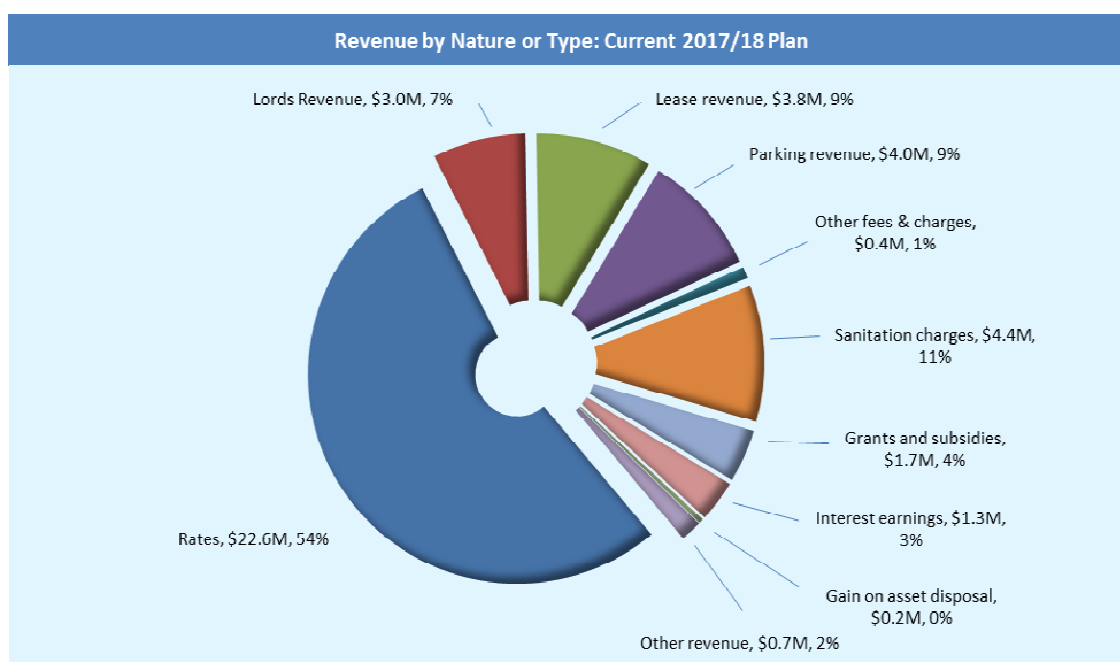
Funding for the budget comes predominantly from the following sources:-

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



Revenue type	2016-17	2017-18
Rates (residential)	31%	33%
Rates (commercial)	20%	21%
Parking	10%	9%
Sanitation charges	11%	11%
Other user charges	11%	9%
Lease income	9%	9%
Grants (operating)	6%	5%
Interest income	2%	3%

The chart below shows the city's primary revenue sources for 2017-18:



## 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 Strategic Financial Plan adjusted for the City of Perth Act, predicted a rate increase of 2.5% to fund the proposed activities, capital program and operation of the City. Rate increases are expected to be in line with inflationary pressures impacting on the Local Government Industry.*

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.

The LGCI has been reviewed by WALGA, as at May 2017 at 2% for the 2017-18 financial year.

Rates on properties are calculated using the gross rental value (GRV) method. A GRV is determined by the Valuer General in accordance with the Valuation of Land Act 1978 and is an assessment of the gross annual rent the property might reasonably be expected to realise if let on a tenancy. The Valuer General conducts general valuations triennially and 2017 is a revaluation year.

The total rates raised is the amount needed to balance the budget. The Total GRV value for the City is used to determine the rate in the dollar to achieve the balanced budget. To determine the rate in the dollar the city divides the portion of the budget to be raised by rates with the sum of all property values within the city. Individual property values are then multiplied by this rate to determine the rates bill for that property. If the calculated amount is below the minimum rate set by council then the minimum rate applies.

This year GRV valuations have been reduced across the board for both residential and commercial properties, with the exception of properties subject to the following adjustments:

- New improvements to a property
- New developments (Strata)
- Changes in use (Residential V's Commercial)
- Vacant land
- Character style dwellings
- A correction to previous valuations provided by the Valuer General.

The impact is that:

- Residential GRV values have decreased by 11% on average.
- Commercial GRV values have decreased by 15% on average.
- The required rate increase to balance the budget is approximately 2.5%.
- 2017-18 required rates are \$22,554,610 less interim rates of \$250,000, which equals \$22,304,610 required to be raised from existing properties. The 2016-17 rates raised from existing properties was \$21,768,040.

<b>2017-18 Required rates</b>	<b>2016-17 rates Levied</b>	<b>Rate increase \$</b>	<b>Rate increase %</b>
22,304,610	21,768,040	536,570	2.46%

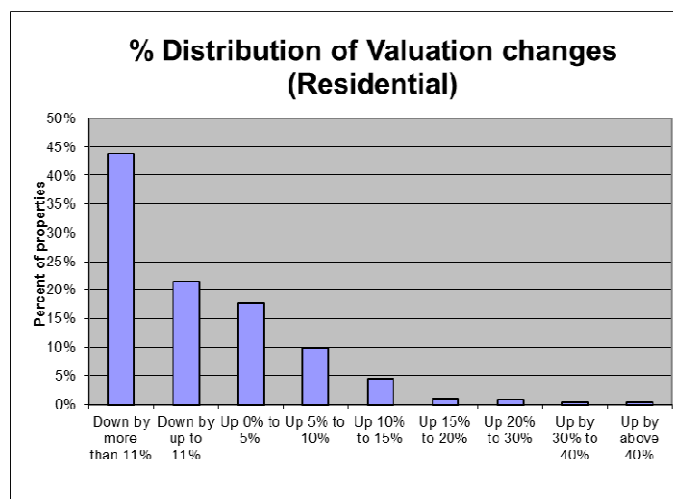
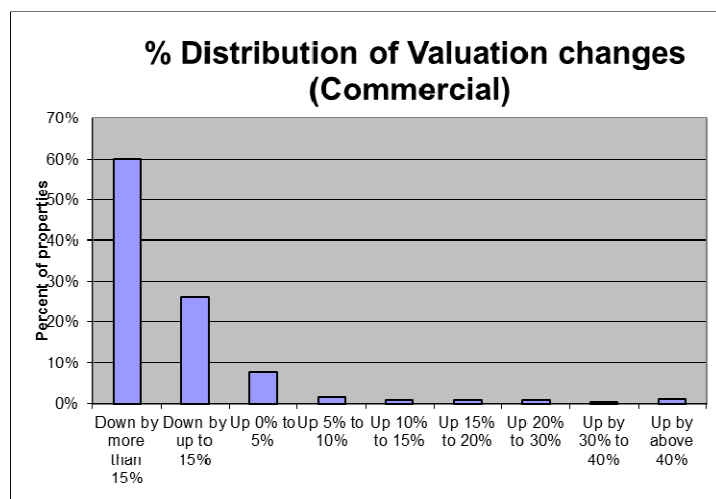
- Due to the revaluation year and the reduced GRV valuations provided by the Valuer General, the adjusted rate in the dollar is 6.399 cents in the dollar to generate the required \$22,304,610.

The decrease in the average Gross Rental Value (GRV) across the city is around 12%, however this decrease was not evenly distributed. Some ratepayers will receive a smaller GRV decrease – or no decrease at all – whilst others will experience larger increases if the Valuer General assessed their property as having a higher value.

The following table shows the average GRV changes over the last three revaluations:

<b>Valuation Changes</b>	<b>2011</b>	<b>2014</b>	<b>2017</b>
Average overall increase/(decrease) for the City of Subiaco	34%	29%	(12%)
Average overall increase/(decrease) for Residential property	28%	30%	(11%)
Average overall increase/(decrease) for Commercial property	47%	22%	(15%)

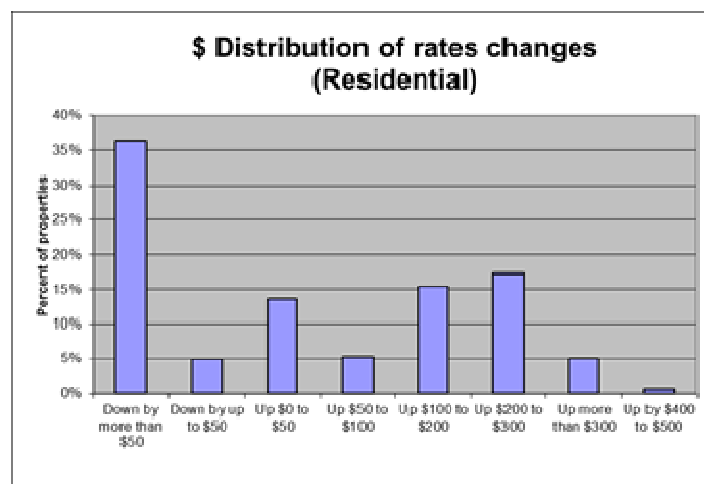
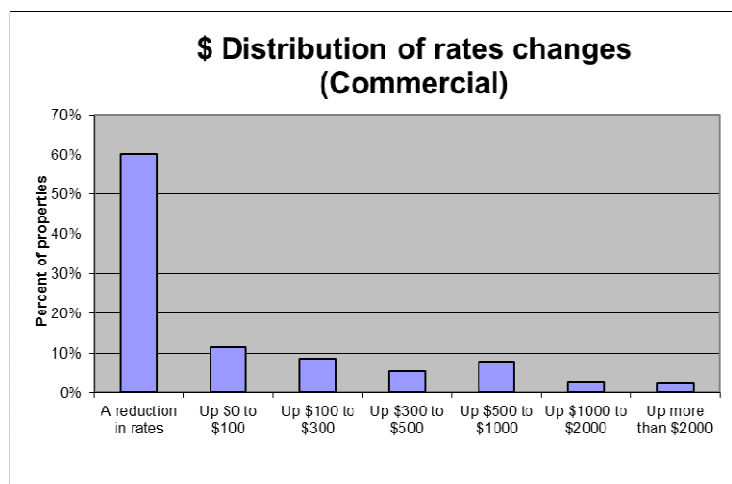
The Charts below show the percentage distribution of the values provided by the VG office:



With Commercial Valuations 86% of rateable properties actually received a decrease in their valuation for 2017-18. A further 8% received an increase of less than 5%, with 6% having no increase. Another 2% of rateable properties received an increase of between 5% and 10%, 2% between 10% and 20%, and the final 3% of rateable properties having an increase of more than 20% in their GRV property valuation.

For Residential Valuations 65% of rateable properties actually received a decrease in their valuation for 2017-18. A further 18% received an increase of less than 5%, with 9% having no increase. Another 10% of rateable properties received an increase of between 5% and 10%, 5% between 10% and 20%, and the final 2% of rateable properties having an increase of more than 20% in their GRV property valuation.

The impact of the varied distribution of GRV property valuation provided by the Valuer Generals Office has been partially offset by the reduction in residential waste charges. The Charts below show the dollar distribution of rates based on the new valuations:



With Commercial Rates 60% of rateable properties actually received a decrease in their rates for 2017-18, with 81% therefore having an increase of less than \$300. A further 6% received an increase of less than \$500. Another 7% of rateable properties received an increase of between \$500 and \$1,000, 3% between \$1,000 and 2,000, and the final 3% of rateable properties having an increase of more than 2,000 in their rates.

For Residential Rates, after providing for the waste reduction, 41% of rateable properties actually received a decrease in their rates for 2017-18 with 60% therefore having an increase of less than \$100. A further 15% received an increase of less than \$200. Another 17% of rateable properties received an increase of between \$200 and \$300, 5% between \$300 and \$400, and the final 2% of rateable properties having an increase of more than \$400 in their rates.

The tables below show the planned increase or decrease and average impact for the 2017-18 budget based on a 2.5% rate increase and the savings in waste charges.

Median Rates	16/17 Median Value	16/17 Rate	16/17 Waste Charge	Total 16/17 Rates	17/18 Median Value	17/18 Rate	17/18 Waste Charge	Total 17/18 Rates	Change 16/17 17/18
<b>Residential</b>	\$26,000	1,421.08	346.00	\$1,767.08	\$23,660	1,514.00	290.00	\$1,804.00	\$36.92
<b>Commercial</b>	\$53,570	2,927.98	519.00	\$3,446.98	\$44,780	2,865.47	519.00	\$3,384.47	-\$62.50

Average Rates	16/17 Average Value	16/17 Rate	16/17 Waste Charge	Total 16/17 Rates	17/18 Average Value	17/18 Rate	17/18 Waste Charge	Total 17/18 Rates	Change 16/17 17/18
<b>Residential</b>	\$31,091	1,699.34	346.00	\$2,045.34	\$27,642	1,768.81	290.00	\$2,058.81	\$13.47
<b>Commercial</b>	\$113,331	6,194.33	519.00	\$6,713.33	\$96,686	6,186.94	519.00	\$6,705.94	-\$7.40

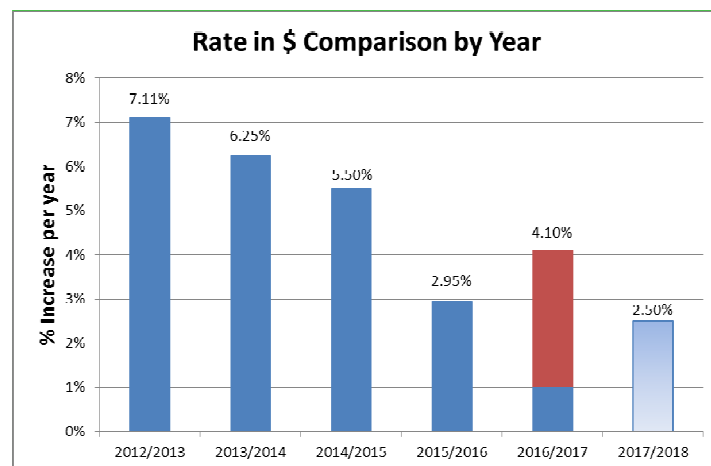
North Ward	16/17 Example Value	16/17 Rate	16/17 Waste Charge	Total 16/17 Rates	17/18 Example Value	17/18 Rate	17/18 Waste Charge	Total 17/18 Rates	Change 16/17 17/18
<i>Residential</i>	\$29,120	1,591.61	346.00	\$1,937.61	\$26,000	1,663.74	290.00	\$1,953.74	\$16.13
<i>Commercial</i>	\$111,180	6,076.77	519.00	\$6,595.77	\$98,100	6,277.42	519.00	\$6,796.42	\$200.65

East Ward	16/17 Example Value	16/17 Rate	16/17 Waste Charge	Total 16/17 Rates	17/18 Example Value	17/18 Rate	17/18 Waste Charge	Total 17/18 Rates	Change 16/17 17/18
<i>Residential</i>	\$31,720	1,733.72	346.00	\$2,079.72	\$28,080	1,796.84	290.00	\$2,086.84	\$7.12
<i>Commercial</i>	\$111,230	6,079.50	519.00	\$6,598.50	\$95,680	6,122.56	519.00	\$6,641.56	\$43.07

Central Ward	16/17 Example Value	16/17 Rate	16/17 Waste Charge	Total 16/17 Rates	17/18 Example Value	17/18 Rate	17/18 Waste Charge	Total 17/18 Rates	Change 16/17 17/18
<i>Residential</i>	\$28,080	1,534.77	346.00	\$1,880.77	\$24,960	1,597.19	290.00	\$1,887.19	\$6.42
<i>Commercial</i>	\$96,180	5,256.91	519.00	\$5,775.91	\$81,960	5,244.62	519.00	\$5,763.62	-\$12.29

South Ward	16/17 Example Value	16/17 Rate	16/17 Waste Charge	Total 16/17 Rates	17/18 Example Value	17/18 Rate	17/18 Waste Charge	Total 17/18 Rates	Change 16/17 17/18
<i>Residential</i>	\$29,640	1,620.03	346.00	\$1,966.03	\$26,520	1,697.01	290.00	\$1,987.01	\$20.98
<i>Commercial</i>	\$49,920	2,728.48	519.00	\$3,247.48	\$39,000	2,495.61	519.00	\$3,014.61	-\$232.87

The chart below shows the reduction in the % increase in rates each year over the last six years and showing the impact of the City of Perth Act in **RED**:



The recommended increase for rates for 2017-18 is 2.5% which is a rate of 6.3990 cents in the dollar. The rates have been modelled to include 30 properties transferred from the Town of Cambridge which resulted from a boundary adjustment and the rates revaluation both effective 1<sup>st</sup> July 2017.

The following table indicates what we understand are the proposed "rate in the dollar" of some surrounding councils for their 2017-18 budgets as a comparison to Subiaco:

Local Government	Commercial Rate in \$	Residential Rate in \$
Victoria Park	9.13	8.16
Nedlands	6.68	5.398
Vincent	6.489	6.289
Claremont	6.222	6.222
<b>Subiaco</b>	<b>6.3990</b>	<b>6.3990</b>
Perth	5.51	5.96

#### *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 minimum rate is proposed to change from \$918 to \$988 for 857 properties, which is approximately 9.3% of properties. To achieve 11% of properties the minimum would need to be \$1,008 which is an increase of \$90 before the waste adjustment.

The city's proposed minimum rate remains low compared to other local authorities, in the region broadly similar in size to Subiaco. This increase will be offset by the reduction in the standard residential waste charge of approximately \$56.

Minimums	16/17 Example Value	16/17 Rate	16/17 Waste Charge	Total 16/17 Rates	17/18 Example Value	17/18 Rate	17/18 Waste Charge	Total 17/18 Rates	Change 16/17 17/18
<i>Residential</i>	\$12,480	918.00	346.00	\$1,264.00	\$11,700	988.00	290.00	\$1,278.00	\$14.00
<i>Commercial</i>	\$16,718	918.00	519.00	\$1,437.00	\$14,768	988.00	519.00	\$1,507.00	\$70.00

The City current approach to minimums is not based on the cost of core services which would result in a minimum of approximately \$1,165. The adjustments for the City of Perth Act resulted in a minimum of \$918 in 2016-17 which represented a \$138 increase from the 2015-16 budget of \$780. Therefore, the recommendation is that future minimum adjustments should be phased in over several years to better reflect to true cost of core services.

#### *Pensioners and Seniors*

Pensioners are eligible for up to 50% rebate off the rate amount (capped currently at \$750 in 2016-17) or able to defer the full amount of the rates. The city also provides for a 50% discount on waste service charges.

Seniors holding Commonwealth Senior Health Care cards are treated as pensioners and have the same entitlements as above.

All other seniors are able to claim a rebate for up to 25% of the rates amount (capped at currently at \$288.70 in 2016-17, and have no deferment entitlement, nor discount on the waste services charge.

As an alternative to payment in full, the option of paying in four instalments continues to be available.

#### *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 and will be applied in accordance with the rates contained within the Government Gazette.

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 city's waste service charges for 2016-17 were \$267 for an 80L single residential service, \$346 for a standard 120L residential service, \$519 for a 240L residential service and \$519 for the Minimum Commercial Service.

A review and changes to the city's waste service operations has resulted in savings for the 2017-18 budget generated by reductions in the residential waste service costs as follows:

- Conversion to fortnightly comingled recycling for domestic properties.
- Reduction in laneway sweeping costs, within domestic areas.
- Reduction of domestic bulk verge collections from 4-2.

These savings have enabled the city to reduce service charges for residential properties and have no increase in the commercial charges from 2016-17. The table below show the proposed savings:



Service	16/17	17/18	Reduction
80L Single Residential	267	267	Nil
Residential Service (STD)	346	290	56
240L Residential	519	495	24
Extra 240L Residential	570.90	544.50	26.40
Commercial Service	519	519	Nil
Extra 240L Commercial	570.90	570.90	Nil

The savings have resulted in waste service charges of \$267 per 80L single residential service (to be phased out in 2017-18), \$290 per 120L standard residential service, \$495 per 240L residential service and \$519 for the commercial service for 2017-18. GST applies to the supply of extra (additional) service charges.

### ***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 set based on legislative requirements, cost recovery, market prices or increase in line with the Local Government Cost Index (LGCI) +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.

The city is currently undertaking the statutory processes to consider the disposal of the 133 Salvado Road and has recently sold the Hay Street properties between Bishop Street and Tighe Street (due to settle in July 2017). The city through the Property Investment Assets Committee will be implementing its acquisition strategy for investing proceeds from these assets to maximise investment returns which will intern be apply to capital renewal and reducing the asset renewal gap.

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:

- Parking fees structure has been amended to ensure compliance with legislation and 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%; and,
- Adjusted time restrictions in some car parks and increases to parking fees have been applied to improve utilisation levels.

Council has already adopted the fees and charges and they are detailed in the schedule.

### ***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.

### **RESERVE FUNDS**

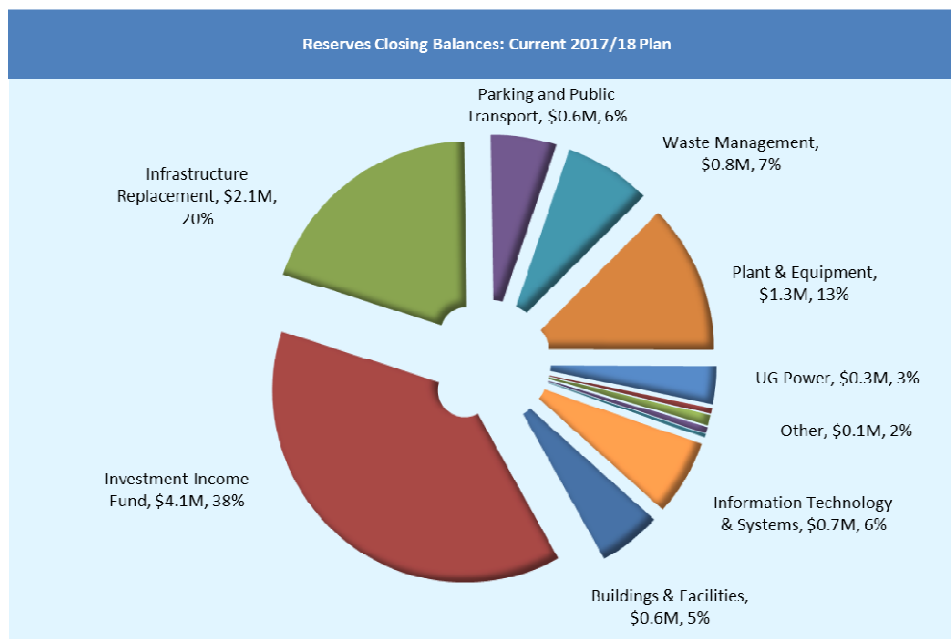
Reserve funds are effectively a means to save a portion of funds generated through rates and other sources, for expenditure in the future. Reserves are used to smooth or spread major expenditures and are maintained over a 10-15 year cycle.

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.

The chart below shows the closing balances of the city's operational reserves:



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

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, 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 the underground power programs and capital developments over a 30 year horizon.

Projects funded by loans in the 2017-18 budget are:

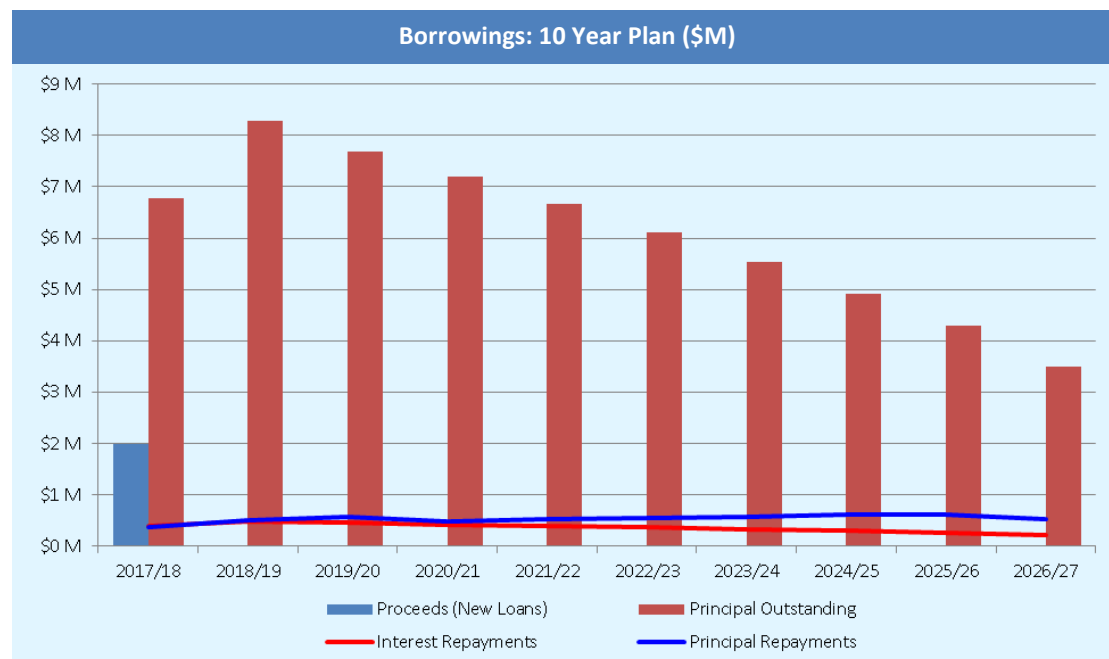
- Lake Jualbup
- Subiaco Common replacement of lake liner

The budgeted repayments schedule for 2017/2018 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	0		0	0	0
121A	Rosalie Park Improvements A	590,589		40,200	30,700	559,889
121B	Rosalie Park Improvements B	134,172		8,900	6,300	127,872
121C	Rosalie Park Improvements C	973,223		49,900	38,900	934,323
121D	Rosalie Park Improvements D	168,894		3,500	9,300	159,594
123A	Underground Power Round 6	2,950,390		170,400	112,100	2,838,290
123B	Underground Power Round7	2,044,927		106,000	78,400	1,966,527
124	Street Lighting	0		0	0	0
125	Drainage Keightley Street	0		0	0	0
TBA	Major Open Parkland (Lake Jualbup)	0	1,000,000 (CFWD)	0	0	1,000,000
126	Regal Theatre	300,000		9,200	100,000	200,000
TBA	Major Open Parkland (Subiaco Common)		1,000,000 (CFWD)	0	0	1,000,000
		<b>7,162,195</b>	<b>2,000,000</b>	<b>388,100</b>	<b>375,700</b>	<b>8,786,495</b>

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.

Our current loans mean that for the next ten 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.

The chart below shows that the city's current commitments are \$8.8 million (including proposed new loans), with principal repayments of \$375,000 and Interest repayments of \$388,000. The two new loans of one million dollars relate to Lake Jualbup improvements (budgeted in 2015-16) and replacement of the Subiaco Common Lake liner (budgeted in 2016-17). Both loans were budgeted but not drawn down as works are to be carried forward to 2017-18.



## 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 support of initiatives which strengthen community capacity and wellbeing, for example positive ageing, access and inclusion, volunteering and community safety and social programs.

*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 Sadlier, 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.

*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 2017, 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

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

		2016/2017 Adopted Budget \$	2016/2017 Revised Budget \$	2016/2017 Estimated Actuals \$	2017/2018 Adopted Budget \$
	Notes				
<b>OPERATING REVENUE</b>					
Rates (also includes specified area)	3	21,768,040	21,768,040	21,647,270	22,554,610
Sanitation charges	10	4,660,050	4,660,050	4,731,570	4,459,630
Fees and charges	10	13,439,162	12,370,924	12,178,200	11,149,670
Grants, subsidies & contributions	1 (e)	2,325,075	2,812,446	2,811,141	1,779,380
Reimbursements & donations		181,748	181,748	223,920	195,850
Interest earnings	5	880,830	880,830	1,212,390	1,345,820
Profit on asset disposals	4	87,490	87,490	59,160	153,310
Other revenue		572,600	742,500	709,900	499,300
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>43,914,995</b>	<b>43,504,028</b>	<b>43,573,551</b>	<b>42,137,570</b>
<b>OPERATING EXPENDITURE</b>					
Employee costs	1 (q)	(22,168,610)	(21,967,410)	(20,472,580)	(19,978,469)
Materials and contracts	2	(12,976,353)	(13,054,613)	(12,795,047)	(11,894,850)
Utilities (gas, electricity, water etc.)		(907,580)	(907,580)	(950,060)	(965,280)
Depreciation on non-current assets	9	(4,953,180)	(4,953,180)	(5,442,130)	(5,448,830)
Interest expenses	11	(489,300)	(489,300)	(527,900)	(388,100)
Insurance expenses		(608,600)	(608,600)	(569,900)	(520,010)
Loss on asset disposal	4	(18,350)	(18,350)	(168,235)	(12,530)
Other expenditure		(1,044,150)	(1,053,150)	(1,198,100)	(1,092,077)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(43,166,123)</b>	<b>(43,052,183)</b>	<b>(42,123,952)</b>	<b>(40,300,146)</b>
<b>NET RESULT</b>		<b>748,872</b>	<b>451,845</b>	<b>1,449,599</b>	<b>1,837,424</b>

**City of Subiaco**  
**Statement of Comprehensive Income by Program**

	Notes	2016/2017 Adopted Budget \$	2016/2017 Revised Budget \$	2016/2017 Estimated Actual \$	2017/2018 Adopted Budget \$
<b>OPERATING REVENUE (Excluding Contributions to Development of Assets)</b>					
General Purpose Funding		23,321,550	23,321,550	23,568,590	24,593,110
Governance		31,500	225,600	225,650	200
Law Order & Public Safety		34,000	34,000	43,000	49,200
Health		93,600	115,600	121,720	93,600
Education & Welfare		1,349,245	1,246,645	1,299,300	16,000
Community Amenities		4,871,350	4,871,350	4,919,185	4,635,130
Recreation & Culture		4,237,102	3,437,414	3,208,640	3,273,211
Transport		4,371,108	4,182,608	4,025,960	4,115,170
Economic Services		205,100	205,100	155,600	215,659
Other Property & Services		4,763,000	4,763,000	5,028,520	3,885,960
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>43,277,555</b>	<b>42,402,867</b>	<b>42,596,165</b>	<b>40,877,240</b>
<b>OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)</b>					
General Purpose Funding		(1,009,770)	(1,008,907)	(957,900)	(670,270)
Governance		(1,975,192)	(1,946,213)	(1,849,862)	(2,401,344)
Law Order & Public Safety		(1,027,674)	(1,018,334)	(1,050,180)	(878,850)
Health		(797,393)	(787,256)	(769,760)	(895,300)
Education & Welfare		(3,230,884)	(3,127,707)	(2,663,860)	(847,250)
Community Amenities		(6,716,867)	(6,761,164)	(6,527,773)	(5,781,440)
Recreation & Culture		(13,824,651)	(13,711,139)	(13,618,908)	(13,639,755)
Transport		(10,087,792)	(9,954,078)	(10,110,394)	(10,799,560)
Economic Services		(2,234,516)	(2,464,105)	(2,127,980)	(2,431,770)
Other Property & Services		(1,753,734)	(1,777,930)	(1,751,200)	(1,553,977)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(42,658,473)</b>	<b>(42,556,833)</b>	<b>(41,427,817)</b>	<b>(39,899,516)</b>
<b>BORROWING COSTS EXPENSE</b>					
Recreation & Culture		(120,300)	(159,800)	(122,100)	(111,700)
Transport		(60,400)	(8,600)	(41,700)	0
Economic Services		(286,800)	(286,800)	(342,300)	(276,400)
Other Property & Services		(21,800)	(21,800)	(21,800)	0
<b>Total Borrowing Costs Expense</b>	<b>6</b>	<b>(489,300)</b>	<b>(477,000)</b>	<b>(527,900)</b>	<b>(388,100)</b>
<b>CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS</b>					
Recreation & Culture		25,000	25,000	55,000	0
Transport		524,950	988,671	863,226	1,107,020
<b>Total Contributions to the Development of Assets</b>	<b>16</b>	<b>549,950</b>	<b>1,013,671</b>	<b>918,226</b>	<b>1,107,020</b>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS</b>					
Law Order & Public Safety		(2,860)	(2,860)	(18,200)	0
Education & Welfare		(320)	(320)	(1,300)	0
Community Amenities		(2,090)	(2,090)	(2,250)	0
Recreation & Culture		(1,680)	(1,680)	(48,635)	(8,840)
Transport		44,820	44,820	(7,400)	53,000
Economic Services		0	0	0	(3,270)
Other Property & Services		31,270	31,270	(31,290)	99,890
<b>Total Profit/(Loss) on Disposal of Assets</b>	<b>4</b>	<b>69,140</b>	<b>69,140</b>	<b>(109,075)</b>	<b>140,780</b>
<b>NET RESULT</b>		<b>748,872</b>	<b>451,845</b>	<b>1,449,599</b>	<b>1,837,424</b>

## Rate Setting Statement

		2016/2017 Adopted Budget \$	2016/2017 Revised Budget \$	2016/2017 Estimated Actual \$	2017/2018 Adopted Budget \$
	Notes				
<b>OPERATING EXPENDITURE</b>					
General Purpose Funding		(1,009,770)	(1,008,907)	(957,900)	(670,270)
Governance		(1,975,192)	(1,946,213)	(1,849,862)	(2,401,344)
Law Order & Public Safety		(1,030,534)	(1,021,194)	(1,077,480)	(878,850)
Health		(797,393)	(787,256)	(769,760)	(895,300)
Education & Welfare		(3,231,204)	(3,128,027)	(2,665,160)	(847,250)
Community Amenities		(6,720,627)	(6,764,924)	(6,530,923)	(5,781,440)
Recreation & Culture		(13,950,941)	(13,876,929)	(13,795,103)	(13,760,295)
Transport		(10,152,062)	(9,966,548)	(10,183,094)	(10,799,560)
Economic Services		(2,521,316)	(2,750,905)	(2,470,280)	(2,711,800)
Other Property & Services		(1,777,084)	(1,801,280)	(1,824,390)	(1,554,037)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(43,166,123)</b>	<b>(43,052,183)</b>	<b>(42,123,952)</b>	<b>(40,300,146)</b>
<b>CAPITAL WORKS PROGRAMME</b>					
<b>Capital Expenditure</b>					
Land and Buildings	Refer to	(3,610,850)	(3,738,400)	(2,404,420)	(2,405,340)
Furniture and Equipment	Capital	(1,594,000)	(1,667,280)	(1,063,925)	(1,100,675)
Plant and Equipment	Works	(1,913,000)	(3,447,800)	(1,838,692)	(2,819,000)
<b>Subtotal</b>	<b>Programme</b>	<b>(7,117,850)</b>	<b>(8,853,480)</b>	<b>(5,307,037)</b>	<b>(6,325,015)</b>
<b>Infrastructure Expenditure</b>					
Road Works		(3,480,900)	(3,974,634)	(3,447,455)	(2,989,470)
Landscape & Irrigation Works	Refer to	(371,700)	(376,300)	(111,260)	(125,000)
Drainage Works	Capital	(1,333,700)	(1,532,700)	(894,495)	(146,400)
Footpath Works	Works	(32,650)	(42,650)	(42,650)	(174,860)
Street Lighting	Programme	(1,712,879)	(2,157,529)	(2,523,015)	(235,150)
Car Park Improvements		(285,000)	(285,000)	(130,000)	(514,500)
Other Infrastructure		(468,700)	(501,400)	(365,245)	(233,350)
Parks and Reserves Improvements					0
Irrigation Upgrades		(242,400)	(251,500)	(251,500)	(487,100)
Furniture & Lighting Upgrades		(116,500)	(107,400)	(121,430)	(210,000)
Playground Upgrades		(191,540)	(191,540)	(191,540)	(21,880)
Landscaping Upgrades		(2,727,850)	(2,778,850)	(577,136)	(2,810,504)
<b>Subtotal</b>		<b>(10,963,819)</b>	<b>(12,199,503)</b>	<b>(8,655,726)</b>	<b>(7,948,214)</b>
<b>Total Capital Works Programme</b>		<b>(18,081,669)</b>	<b>(21,052,983)</b>	<b>(13,962,763)</b>	<b>(14,273,229)</b>
<b>OTHER OUTFLOWS</b>					
Transfer To Reserve A/C	7	(13,064,918)	(12,909,538)	(11,025,506)	(20,205,274)
Loan Repayment - Principal	6 (g)	(1,239,300)	(1,433,400)	(1,436,630)	(375,700)
<b>Non cash items</b>					
Write Back Gain on Disposal Of Assets	4	(87,490)	(87,490)	(59,160)	(153,310)
<b>Total Other Outflows</b>		<b>(14,391,708)</b>	<b>(14,430,428)</b>	<b>(12,521,296)</b>	<b>(20,734,284)</b>
<b>TOTAL FUNDS REQUIRED</b>		<b>(75,639,500)</b>	<b>(78,535,594)</b>	<b>(68,608,011)</b>	<b>(75,307,659)</b>
<b>OPERATING REVENUE</b>					
General Purpose Funding (excluding rates)		1,553,510	1,553,510	1,921,320	2,038,500
Governance		31,500	225,600	225,650	200
Law Order & Public Safety		34,000	34,000	52,100	49,200
Health		93,600	115,600	121,720	93,600
Education & Welfare		1,349,245	1,246,645	1,299,300	16,000
Community Amenities		4,873,020	4,873,020	4,920,085	4,635,130
Recreation & Culture		4,266,412	3,466,724	3,269,100	3,273,211
Transport		4,944,748	5,219,969	4,912,786	5,275,190
Economic Services		205,100	205,100	155,600	216,019
Other Property & Services		4,795,820	4,795,820	5,048,620	3,985,910
<b>Total Operating Revenue</b>		<b>22,146,955</b>	<b>21,735,988</b>	<b>21,926,281</b>	<b>19,582,960</b>
<b>OTHER INFLOWS</b>					
Reserve Utilised	7	19,692,399	21,324,592	16,508,646	11,450,545
Proceeds from Loans	6	2,000,000	2,000,000	0	2,000,000
Proceeds from Disposal of Assets	4	3,241,181	3,877,211	854,400	13,461,000
<b>Non cash items</b>					
Write Back Depreciation	9	4,953,180	4,953,180	5,442,130	5,448,830
Write Back Movement in Deferred Debtor		0			0
Write Back Loss On Disposal Of Assets	4	18,350	18,350	168,235	12,530
Opening Balance B/Fwd 1 July		1,819,395	2,858,233	2,858,233	797,184
<b>Total Other Inflows</b>		<b>31,724,505</b>	<b>35,031,566</b>	<b>25,831,644</b>	<b>33,170,089</b>
<b>TO BE MADE UP FROM RATES</b>	Refer to Rates Schedule	<b>21,768,040</b>	<b>21,768,040</b>	<b>21,647,270</b>	<b>22,554,610</b>
<b>SURPLUS / (DEFICIT)</b>		<b>0</b>	<b>0</b>	<b>797,184</b>	<b>0</b>

**City of Subiaco**  
**Cash flow statement**

		2016/2017 Adopted Budget \$	2017/2018 Estimated Actual \$	2017/2018 Adopted Budget \$
	Notes			
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		21,390,590	21,623,589	22,484,660
Operating Grants, Subsidies & Contributions		1,775,125	1,892,915	672,360
Reimbursements & Donations		181,748	223,920	195,850
Fees & Charges		14,100,045	11,532,607	11,688,379
Sanitation Charges		4,660,050	4,731,570	4,459,630
Interest Earnings		880,830	1,212,390	1,345,820
Goods & Services Tax		2,462,613	2,561,512	2,561,512
Other Revenue		572,600	709,900	499,300
		<b>46,023,601</b>	<b>44,488,404</b>	<b>43,907,511</b>
<b>Payments</b>				
Employee Costs		(21,802,767)	(21,259,384)	(19,623,577)
Materials & Contracts		(12,716,826)	(12,551,778)	(11,669,585)
Utility Charges		(907,580)	(950,060)	(965,280)
Insurance Expenses		(608,600)	(569,900)	(520,010)
Donations, Contributions and Grants Made		(338,380)	(340,000)	(266,380)
Interest Expenses		(489,300)	(527,900)	(388,100)
Goods & Services Tax		(2,462,613)	(3,405,863)	(2,561,512)
Other Expenditure		(705,770)	(949,062)	(825,697)
		<b>(40,031,836)</b>	<b>(40,553,946)</b>	<b>(36,820,141)</b>
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>15</b>	<b>5,991,765</b>	<b>3,934,457</b>	<b>7,087,370</b>
<b>Cash Flows From Investing Activities</b>				
Payments for Development of Land & Buildings		(2,965,850)	(1,590,470)	(2,405,340)
Payments for Development of Investment Properties		(645,000)	(813,950)	0
Payments for Purchase of Furniture		(1,594,000)	(1,063,925)	(1,100,675)
Payments for Purchase of Plant & Equipment		(1,913,000)	(1,838,692)	(2,819,000)
Payments for Construction of Infrastructure Assets		(10,963,819)	(8,655,726)	(7,948,214)
Non-operating Grants, Subsidies & Contributions		549,950	918,226	1,107,020
Proceeds from Sale of Land		0	0	13,000,000
Proceeds from Sale of Plant & Equipment		3,241,181	854,400	461,000
<b>Net Cash Provided By (Used In) Investing Activities</b>		<b>(14,290,538)</b>	<b>(12,190,137)</b>	<b>294,791</b>
<b>Cash Flows From Financing Activities</b>				
Proceeds from borrowing (New Loans)	<b>6</b>	2,000,000	0	2,000,000
Repayment of borrowing	<b>6</b>	(1,239,300)	(1,436,630)	(375,700)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<b>760,700</b>	<b>(1,436,630)</b>	<b>1,624,300</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(7,538,073)</b>	<b>(9,692,310)</b>	<b>9,006,461</b>
Cash held beginning of period		47,669,572	50,842,852	41,150,542
<b>Cash held end of period</b>		<b>40,131,499</b>	<b>41,150,542</b>	<b>50,157,003</b>
<b>Reconciliation of cash:</b>				
Cash at Bank	<b>12</b>	10,451,195	4,252,740	4,504,472
Cash at Bank - Restricted		29,680,305	36,897,802	45,652,531
		<b>40,131,500</b>	<b>41,150,542</b>	<b>50,157,003</b>
* This statement is to be read in conjunction with the accompanying notes				
Government Grants/Appropriations	<b>16</b>			

**City of Subiaco**  
**Capital Funding Summary**

	2016/2017 Adopted Budget \$	2016/2017 Revised Budget \$	2016/2017 Estimated Actual \$	2017/2018 Adopted Budget \$
<b>Capital Works</b>				
Land and Buildings	(3,610,850)	(3,738,400)	(2,404,420)	(2,405,340)
Furniture and Equipment	(1,594,000)	(1,667,280)	(1,063,925)	(1,100,675)
Plant and Equipment	(1,913,000)	(3,447,800)	(1,838,692)	(2,819,000)
Road Works	(3,480,900)	(3,974,634)	(3,447,455)	(2,989,470)
Landscape & Irrigation Works	(371,700)	(376,300)	(111,260)	(125,000)
Drainage Works	(1,333,700)	(1,532,700)	(894,495)	(146,400)
Footpath Works	(32,650)	(42,650)	(42,650)	(174,860)
Street Lighting	(1,712,879)	(2,157,529)	(2,523,015)	(235,150)
Car Park Improvements	(285,000)	(285,000)	(130,000)	(514,500)
Other Infrastructure	(468,700)	(501,400)	(365,245)	(233,350)
Parks and Reserves Improvements				
Irrigation Upgrades	(242,400)	(251,500)	(251,500)	(487,100)
Furniture & Lighting Upgrades	(116,500)	(107,400)	(121,430)	(210,000)
Playground Upgrades	(191,540)	(191,540)	(191,540)	(21,880)
Landscaping Upgrades	(2,727,850)	(2,778,850)	(577,136)	(2,810,504)
<b>Total Capital Works Programme</b>	<b>(18,081,669)</b>	<b>(21,052,983)</b>	<b>(13,962,763)</b>	<b>(14,273,229)</b>
<b>Reserves Utilised for Capital Works</b>				
Buildings and Facilities	887,700	873,070	758,200	1,168,840
Capital Investment	1,790,100	2,029,600	1,398,450	1,180,000
Investment Income	8,682,908	9,280,821	7,777,483	5,031,765
Infrastructure Replacement	997,141	967,461	595,261	650,840
Parking and Public Transport Facilities	690,000	690,000	215,000	604,500
Information Technology Systems	355,250	355,250	355,250	0
Waste Management	5,000	755,000	5,557	1,280,000
Plant & Equipment Replacement	1,051,000	1,332,590	893,737	713,000
Public Art Reserve	93,600	93,600	93,600	93,600
HACC Asset Replacement	0		0	0
<b>Total Reserves Utilised</b>	<b>14,552,699</b>	<b>16,377,392</b>	<b>12,092,538</b>	<b>10,722,545</b>
<b>Contributions to the Development of Assets</b>				
Main Roads WA - MRRG	300,080	640,290	575,755	637,890
Main Roads WA - Blackspot	124,870	164,270	119,515	268,010
Department of Transport & Regional Development	100,000	184,111	167,956	201,120
Department of Sport and Recreation	25,000	25,000	25,000	0
<b>Total Contributions to the Development of Assets</b>	<b>549,950</b>	<b>1,013,671</b>	<b>918,226</b>	<b>1,107,020</b>
<b>Proceeds Disposal of Assets</b>				
Proceeds on disposal of plant and equipment	452,000	955,210	854,400	461,000
<b>Total Proceeds Disposal of Assets</b>	<b>452,000</b>	<b>955,210</b>	<b>854,400</b>	<b>461,000</b>
<b>Proceeds from Loans</b>				
Lake Jualbup	1,000,000	1,000,000	0	1,000,000
Subiaco Common	1,000,000	1,000,000	0	1,000,000
<b>Total Proceeds from Loans</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>0</b>	<b>2,000,000</b>
<b>TOTAL MUNICIPAL FUNDS REQUIRED</b>	<b>(527,020)</b>	<b>(706,710)</b>	<b>(97,599)</b>	<b>17,336</b>



# **BUDGET NOTES**

## Notes to the Budget

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## **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) 2016/2017 Estimated Actual Balances**

Balances shown in this budget as 2016/2017 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 are obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions remain undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions will be disclosed in the annual financial statements at the end of the financial year. 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*

**e) Rates, Grants, Donations and Other Contributions** *Continued*

The 2017-18 budget reflects a decrease in grant funding from the previous year. This relates to operational grant funding from the Department of Health for the provision of Health and Community Care (HACC) services which the city no longer provides from 1st July 2017. There has also been a reduction in the Financial Assistance Grants following the City of Perth Act boundary adjustment. These changes are also reflected in the Rate Setting Statement under Education & Welfare and General Purpose Income respectively.

**f) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or 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 include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

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 and other 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.

## **1. SIGNIFICANT ACCOUNTING POLICIES** *Continued*

### **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 held for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs, holding costs and interest incurred on the financing of that land until completion of 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.

### **k) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, 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 and are due to be revalued again at 30 June 2017.

#### **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 This 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 overheads.

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

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.

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.

### **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.

### **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 requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the 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.

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

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 proceeds 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.

**(l) 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 or liability. 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 or liability (i.e. The market with the greatest volume and level of activity for the asset or liability), 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.

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

### **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.

### **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 in accordance with the regulatory framework.



## **1. SIGNIFICANT ACCOUNTING POLICIES - I) Continued**

### **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.

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).

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).

### **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

### **Infrastructure**

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).

## **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.

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 and any reduction for impairment; and
- (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;

## **1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued**

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 are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

### **(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

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 has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Held-to-maturity financial assets are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

### **(iv) Available-for-sale financial assets**

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

### **(v) Financial liabilities**

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

## **1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued**

### ***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

### ***Derecognition***

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the "asset is transferred to another party whereby the "&Type&" no longer has any significant continual" involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

## **n) Estimation of Fair Value**

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

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

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

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

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

## **1. SIGNIFICANT ACCOUNTING POLICIES - Continued**

### **o) Impairment**

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

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

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

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

### **p) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

### **q) Employee Benefits**

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

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

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

The 201718 budget reflects a reduction in Employee Costs, which is due to the reduction of 46 FTE's in the city's workforce following the City of Perth Act and organisational changes to service delivery. These changes are reflected across the operational programs within the Rate Setting Statement.

#### **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.

**1. SIGNIFICANT ACCOUNTING POLICIES - Continued**

**r) Interest Bearing Loan and Borrowings**

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

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

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

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

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

**s) Provisions**

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

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

**t) Investments**

The city holds an investment in Western Metropolitan Regional Council (WMRC). The city accounts for this investment under the equity method in accordance with AASB 128 "Investments in Associates".

Investments in associates are initially valued at cost. Subsequent to initial recognition, investment in associates is accounted for under the equity method.

Revenue arising from the sale of property is recognised in the income statement as at the time of signing a binding contract of sale.

**u) Current and Non-Current Classification.**

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

**1. SIGNIFICANT ACCOUNTING POLICIES - Continued**

**v) Comparative Figures**

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

**w) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

**x) Reserves**

Interest is transferred to reserve in accordance with council policy.

**y) Reporting Material Variances**

A value of \$50,000 is used in the Finance Activity Statement to report material variances in accordance with regulation 34 of the Local Government (Financial Management) Regulations 1996.

Material variances from the previous budget are reported in these notes in accordance with the statutory statement note reference numbers.

**(z) 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".

**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 program undertaken by the city and as detailed in the city's current Strategic Financial Plan are as follows:

**Governance**

*Objective: To ensure high quality democratic processes and informed local decision making.*

Includes administration and operation of facilities and services to members of council and other costs that relate to the tasks of assisting members and ratepayers on matters which do not concern specific council services.

**General Purpose Funding**

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

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

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

### **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.

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

### **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 and corporate overheads prior to allocation.

The city's overhead model has been adjusted to reallocate corporate overheads across the organisation. These adjustments have caused variations to operational cost across the programs and services and have created difficulty in comparing line items to prior years information. A full review of the overhead model will be undertaken in 2017-18 to ensure the allocations accurately apportion corporate costs to the service delivery. Furthermore, FBT costs and insurance premiums have been directly allocated to service areas to reflect their direct effect on specific operational activities and therefore have been removed from the overhead allocation. These changes have no impact on rating requirements or the overall budget for 2017-18.

## **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 6.3990 cents per dollar on the Gross Rental Value of all rateable properties in the municipality. The estimated number of properties that will attract this charge, not inclusive of properties that attract a minimum rate as outlined in part b), are as follows:

(i) Residential Properties	7,075 properties, with a total GRV of \$207,301,384
(ii) Commercial Properties	1,234 properties, with a total GRV of \$126,321,257
(iii) Industrial Properties	12 properties, with a total GRV of \$ 1,630,960

**The Rates Charge will be 6.3990 cents for every dollar of Gross Rental Value, and will yield the following:**

(i) Residential Properties	13,265,220
(ii) Commercial Properties	8,083,300
(iii) Industrial Properties	104,370
	<b>21,452,890</b>

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 eighty eight dollars (\$988), that property will be charged the minimum rates charge of \$988.

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.*



### **3 RATING AND VALUATIONS [Reg. 23] - continued**

#### **b) Minimum Rates Continued**

The estimated number of properties to attract this minimum charge is as follows:

- |                            |  |
|----------------------------|--|
| (i) Residential properties | 817 properties, with a total GRV of \$10,852,672 |
| (ii) Commercial properties | 40 properties, with a total GRV of \$ 498,195    |

This minimum rate will yield the following:

- |                            |         |
|----------------------------|---------|
| (i) Residential properties | 807,200 |
| (ii) Commercial properties | 39,520  |

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 6.3990 cents for every dollar of gross rental value.

#### **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 \$22,655,104.

#### **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).

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 1 September 2017)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 10 November 2017)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 12 January 2018)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 16 March 2018)

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 \$140,000 in instalment administration fees.

### **3 RATING AND VALUATIONS [Reg. 23] - continued**

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

An interest charge of eleven percent (11%) per annum, calculated daily, will be imposed on rates charges and any other charges if payment is not received by the applicable due date. It is estimated that the city will receive \$45,000 in late payment interest.

#### **h) Service Charges [Reg. 27(c)]**

The city does not propose to impose any service charge as defined under Local Government (Financial Management) Regulation 1996, reg. No. 54.

### **4 ASSET DISPOSALS [Reg. 27(d)]**

The city proposes to dispose of 13 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 \$320,220 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$461,000 resulting in an estimated book gain of \$140,780. Please refer to the Plant & Equipment Summary 2017/2018 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

There is also proceeds of \$13,000,000 in relation to disposal of land from the city's commercial land holdings as part of its investment portfolio management. These funds are to be transferred to the Capital Investment Reserve, in accordance with Council policy.

### **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	993,820
(II) Other funds invested	300,000

<b>Total estimated earnings from investments</b>	<b>1,293,820</b>
--	------------------

The 2017/18 budget reflects an increase in interest revenue from the prior year. Interest has been adjusted to more accurately reflect the current rate of interest in addition to funds being held in cash investments as opposed to property.

### **6 BORROWINGS [Reg. 29]**

#### **a) Borrowings Brought Forward**

There are no unspent balances of money borrowed in previous years as at 30 June 2017.

#### **b) Overdraft Outstanding at End of Financial Year.**

The city will have no outstanding overdraft accounts as at the 30 June 2017.

#### **c) Purpose of Borrowings**

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

**6 BORROWINGS [Reg. 29] Continued****d) Proposed Borrowing****Information of proposed borrowing for the year:**

The city proposes to exercise its powers to borrow as per section (6.20) of the Local Government Act 1995. The following table summarises the borrowings proposed for 2017/2018:

<b>Purpose</b>	<b>New loan <i>Lake Jualbup</i></b>	<b>New loan <i>Subiaco Common</i></b>
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	2.82% Quarterly 0.7050% compounding quarterly	2.82% Quarterly 0.7050% 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.

**6 BORROWINGS [Reg. 29] continued****g) Budgeted Repayments**

The budgeted repayments schedule for 2017/2018 is as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	590,589		40,200	30,700	559,889
121B	Rosalie Park Improvements B	134,172		8,900	6,300	127,872
121C	Rosalie Park Improvements C	973,223		49,900	38,900	934,323
121D	Rosalie Park Improvements D	168,894		3,500	9,300	159,594
123A	Underground Power Round 6	2,950,390		170,400	112,100	2,838,290
123B	Underground Power Round7	2,044,927		106,000	78,400	1,966,527
124	Street Lighting	0		0	0	0
125	Drainage Keightley Street	0		0	0	0
TBA	Major Open Parkland (Lake Jualbup)		1,000,000 (CFWD)	0	0	1,000,000
126	Regal Theatre Contribution	300,000		9,200	100,000	200,000
TBA	Major Open Parkland (Subiaco Common)		1,000,000 (CFWD)	0	0	1,000,000
		<b>7,162,195</b>	<b>2,000,000</b>	<b>388,100</b>	<b>375,700</b>	<b>8,786,495</b>

The comparative information from the 2016/2017 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	270,000	0
121A	Rosalie Park Improvements A	619,489		42,200	28,900	590,589
121B	Rosalie Park Improvements B	140,072		9,300	5,900	134,172
121C	Rosalie Park Improvements C	1,010,423		49,100	37,200	973,223
121D	Rosalie Park Improvements D	186,994		7,400	18,100	168,894
123A	Underground Power Round 6	3,056,990		232,300	106,600	2,950,390
123B	Underground Power Round 7	2,119,827		110,000	74,900	2,044,927
124	Street Lighting	214,883		8,600	214,883	0
125	Drainage Keightley Street	580,147		33,100	580,147	0
TBA	Major Open Parkland (Lake Jualbup)	0	0	0	0	0
126	Regal Theatre Contribution	400,000		14,100	100,000	300,000
TBA	Major Open Parkland (Subiaco Common)	0	0	0	0	0
		<b>8,598,825</b>	<b>0</b>	<b>527,900</b>	<b>1,436,630</b>	<b>7,162,195</b>

The comparative information from the 2016/2017 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		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	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
		<b>8,598,748</b>	<b>2,000,000</b>	<b>489,300</b>	<b>1,239,300</b>	<b>9,359,448</b>

## 7 RESERVES [Reg. 27(h)]

The estimated movements in the city's reserves for the 2017/2018 financial year, with a comparison to the 2016/2017 financial year, are shown in the Summary of Transfers To & From Reserve 2017/18 schedule, which is included in the supporting schedules of this document.

The proceeds of \$13,000,000 in relation to disposal of land from the city's commercial land holdings form part of its investment portfolio management and are to be transferred to the Capital Investment Reserve, in accordance with Council policy.

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 2017/2018 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 2016/2017	Budgeted Depreciation 2017/2018
Governance	2,200	2,250
Law, Order & Public Safety	25,900	45,900
Health	5,800	14,000
Education & Welfare	24,200	84,520
Community Amenities	157,900	233,130
Recreation & Culture	1,964,900	2,051,570
Transport	2,265,700	2,266,200
Economic Services	4,400	10,650
Other Property & Services	502,180	740,610
<b>Total Depreciation</b>	<b>4,953,180</b>	<b>5,448,830</b>

With the introduction of Fair Value reporting, the city's asset information is continuously improving. The 2017/18 budget for depreciation has reflected the most up to date asset information the city has obtained.

**10 FEES AND CHARGES REVENUE INFORMATION [Reg. 25]**

The city's 2017/2018 Schedule of Fees and Charges are included at the back of this budget document.

The 2017/2018 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	<b>Budget 2016/2017</b>	<b>Budget 2017/2018</b>
General Purpose Funding	155,000	175,000
Governance	1,800	0
Law Order & Public Safety	29,500	44,700
Health	86,100	83,600
Education and Welfare	255,830	31,480
Community Amenities	208,300	167,500
Recreation and Culture	3,657,532	2,728,511
Transport	4,194,500	3,952,360
Economic Services	198,600	196,559
Other Properties and Services	4,652,000	3,769,960
<b>Grand Total</b>	<b>13,439,162</b>	<b>11,149,670</b>

The 2017/18 Fees and Charges revenue reflects a reduction from the previous year. Income has been removed for the provision of Health and Community Care (HACC) services (forms part of Education & Welfare) as the city is no longer providing these services. Income generated from Lords Recreational Centre (Recreation and Culture) has been adjusted to reflect current membership levels and attendance. Parking revenue (Transport) has been adjusted based on current occupancy levels. The 2016/17 lease revenue included back-rent in relation to the Homebase lease therefore the 2017/18 budget reflects standard lease obligations (Other Properties and Services). There has also been a reduction to the Waste Service Charges levied on properties in 2017/18 (Community Amenities).

**11 BORROWING COSTS (Interest)**

Loans	<b>388,100</b>
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The 2017/18 budget for interest expense has been reduced from the prior year as loans 124 and 125 were budgeted to be repaid in full by 30th June 2017.

## 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

### NET CURRENT ASSEST REPRESENTED BY

<b>CURRENT ASSETS</b>	<b>Estimated Actual 2016/2017</b>	<b>Budget 2017/2018</b>
<b>Cash &amp; Investments</b>		
Cash at Bank & Investments	41,150,542	50,157,003
Financial assets	0	0
<b>Debtors</b>		
Rates Debtors	400,000	469,950
Sundry Debtors	2,602,570	1,931,153
Other Current Assets	1,261,856	1,207,197
<b>Total Current Assets</b>	<b>45,414,968</b>	<b>53,765,303</b>
<b>LESS CURRENT LIABILITIES</b>		
<b>Creditors &amp; Provisions</b>		
Creditors	2,476,386	2,814,175
(Current)	2,613,617	2,868,617
Income in Advance	713,051	513,051
Loan Liability (Current)	1,436,630	375,700
Bonds	1,513,311	1,513,311
<b>Total Current Liabilities</b>	<b>8,752,995</b>	<b>8,084,854</b>
<b>ADD BACK LOAN LIABILITY</b>	<b>1,436,630</b>	<b>375,700</b>
<b>LESS RESTRICTED ASSETS</b>		
Cash Backed Reserves	36,897,802	45,652,531
Other Restricted Assets	403,617	403,617
<b>Total Restricted Assets</b>	<b>37,301,419</b>	<b>46,056,148</b>
<b>NET CURRENT ASSETS</b>	<b>797,184</b>	<b>0</b>

\* The balances as at 30/6/17 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:

	<b>Budget 2016/2017</b>	<b>Estimated Actual 2016/2017</b>	<b>Budget 2017/2018</b>
<b>Change in net assets resulting from operations</b>			
<b>As per Operating Statement</b>	748,872	1,449,599	1,837,424
Add/(Less) non cash items:			
Depreciation	4,953,180	5,442,130	5,448,830
Profit/Loss on sale of assets	(69,140)	109,075	(140,780)
Government grants & subsidies adjustment	(549,950)	(918,226)	(1,107,020)
<b>Changes in asset and liabilities during the year:</b>			
Changes in assets (increases in brackets):			
Change in debtors	483,433	(1,723,613)	658,759
Change in inventory		(2,632)	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	255,000	(274,989)	255,000
Change in creditors	170,370	(146,887)	137,789
<b>Net cash provided by operating activities</b>	<b>5,991,765</b>	<b>3,934,457</b>	<b>7,087,370</b>

## 16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget  
2017/2018**

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

<b>Source</b>	<b>Project</b>	<b>Amount</b>
Main Roads WA - MRRG	Road Improvements	637,890
Main Roads WA - Blackspot	Road Improvements	268,010
Department of Transport & Regional Development	Road Improvements	201,120
		<b>1,107,020</b>



# **SUPPORTING SCHEDULES**

## Supporting Schedules

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**CITY OF SUBIACO  
RATES SCHEDULE FOR 2017/2018**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2017-2018 \$
<b>GENERAL RATE REVENUE</b>	<b>3</b>				
@ 6.3990 cents in the dollar					
GRV - Residential	3a	7,075	207,301,384	6.3990	<b>13,265,220</b>
GRV - Commercial	3a	1,234	126,321,257	6.3990	<b>8,083,300</b>
GRV - Industrial	3a	12	1,630,960	6.3990	<b>104,370</b>
<b>Sub Totals</b>		<b>8,321</b>	<b>335,253,601</b>		<b>21,452,890</b>
 <i>Minimum Rates</i> @ 988					
GRV - Residential	3b	817	10,852,672	988	<b>807,200</b>
GRV - Commercial	3b	40	498,195	988	<b>39,520</b>
GRV - Industrial	3b	-	-	988	<b>-</b>
<b>Sub Totals</b>		<b>857</b>	<b>11,350,867</b>		<b>846,720</b>
<b>Total General Rates to be Levied</b>			<b>346,604,468</b>		<b>22,299,610</b>
Interim Rates					250,000
Back Rates					5,000
<b>Total made up from rates</b>					<b>22,554,610</b>
<b>NET REVENUE FROM RATES</b>					<b>22,554,610</b>

**SUMMARY OF TRANSFERS TO & FROM RESERVE 2017/2018**

	2016/2017 Original Budget				2016/2017 Estimated Actual				2017/2018 Budget			
	Opening Balance 1 July 16	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 17	Opening Balance 1 July 16	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 17	Opening Balance 1 July 17	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 18
<b>RESERVE ACCOUNT</b>												
Buildings and Facilities	2,185,245	77,660	1,179,500	1,083,405	1,907,333	101,985	639,480	1,369,838	1,369,838	360,960	1,168,840	561,958
Capital Investment	24,027,851	2,789,181	4,790,100	22,026,932	26,933,982	0	4,398,450	22,535,532	22,535,532	13,816,680	1,180,000	35,172,212
Investment Income	4,924,200	6,546,936	8,877,808	2,593,328	7,468,678	7,024,465	7,997,011	6,496,132	6,496,132	2,780,014	5,219,465	4,056,681
Infrastructure Replacement	878,150	973,500	1,658,441	193,209	862,474	983,230	1,220,011	625,693	625,693	2,137,740	650,840	2,112,593
Parking and Public Transport Facilities	193,244	954,647	690,000	457,891	257,478	947,267	215,000	989,745	989,745	166,360	604,500	551,605
Waste Management	1,766,879	18,920	455,000	1,330,799	1,997,068	132,130	455,557	1,673,641	1,673,641	227,130	1,280,000	620,771
Plant & Equipment Replacement	1,433,309	473,934	1,051,000	856,243	1,859,864	583,884	897,737	1,546,011	1,546,011	505,080	713,000	1,338,091
Undergrounding of Powerlines	139,793	1,060,940	468,300	732,433	225,137	1,064,455	523,800	765,792	765,792	32,700	466,900	331,592
Information Technology Systems	655,000	0	355,250	299,750	655,000	15,900	0	670,900	670,900	6,740	0	677,640
HACC Asset Replacement	0	0	0	0	30,905	750	0	31,655	31,655	700	0	32,355
Student Bursaries	56,607	1,210	0	57,817	53,784	1,305	0	55,089	55,089	1,240	0	56,329
CBD Promotion	0	0	0	0	0	0	0	0	0	0	0	0
Public Art	0	117,000	117,000	0	80,618	118,955	111,600	87,973	87,973	118,810	117,000	89,783
Heritage Grants Scheme	47,507	50,990	50,000	48,497	48,621	51,180	50,000	49,801	49,801	51,120	50,000	50,921
<b>Total Reserve Account</b>	<b>36,307,785</b>	<b>13,064,918</b>	<b>19,692,399</b>	<b>29,680,304</b>	<b>42,380,942</b>	<b>11,025,506</b>	<b>16,508,646</b>	<b>36,897,802</b>	<b>36,897,802</b>	<b>20,205,274</b>	<b>11,450,545</b>	<b>45,652,531</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME  
PROPOSED CAPITAL WORKS SUMMARY 2017/2018**

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 \$
<b>Footpath Replacement</b>										
Herbert Road (Waylen Rd to Morgan St (W))	0	20,700	20,700	20,700	0	0	0	0	0	0
Thomas Street (Bagot Rd to Barker Rd (W))	0	56,980	56,980	56,980	0	0	0	0	0	0
Barker Road (Axon St to Townshend Rd (N))	0	35,600	35,600	35,600	0	0	0	0	0	0
Cardigan Terrace (Rosebery St to Cul-de-sac (N))	0	43,520	43,520	43,520	0	0	0	0	0	0
Derby Road (Nicholson Rd + 34m to Gloster St)	0	18,060	18,060	18,060	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>174,860</b>	<b>174,860</b>	<b>174,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Local Road Improvements</b>										
Hay Street & Roberts Road (Two-way) (preliminary design / completion of modelli	0	100,000	100,000	100,000	0	0	0	0	0	0
Railway Road / Nicholson Rd (modify phasing / filters on signals)	0	25,000	25,000	25,000	0	0	0	0	0	0
Onslow Road (Traffic calming between Derby and James St)	0	40,000	40,000	40,000	0	0	0	0	0	0
Bishop Street (Speed Cushions)	0	28,000	28,000	28,000	0	0	0	0	0	0
Troy Terrace (Robinson Tce to Hay St)	0	106,620	106,620	106,620	0	0	0	0	0	0
Stubbs Terrace (To Jersey Street)	0	182,400	182,400	182,400	0	0	0	0	0	0
Cunningham Terrace (Roberto St to Millington St)	0	191,400	191,400	191,400	0	0	0	0	0	0
Gloster Street (Derby Road Hensman Rd)	0	116,890	116,890	116,890	0	0	0	0	0	0
Lonnie Street (Selby Street to cul-de-sac)	0	57,800	57,800	57,800	0	0	0	0	0	0
Luth Street (Clubb Ave to Cunningham Terr)	0	56,530	56,530	56,530	0	0	0	0	0	0
Roberta Street (Wilsmore St to Jersey St)	0	119,460	119,460	40,370	0	0	79,090	0	0	0
Hopetoun Terrace (Onslow to cul-de-sac)	0	122,030	122,030	0	0	0	122,030	0	0	0
Station Street / Hood Street (Ped. Priority at Shopping Centre x-over)	0	10,000	10,000	10,000	0	0	0	0	0	0
Atkinson Road / Rossello Lane (Modify Atkinson Rd to one-way, new path and me	46,400	60,000	106,400	60,000	46,400	0	0	0	0	0
<b>Sub-total</b>	<b>46,400</b>	<b>1,216,130</b>	<b>1,262,530</b>	<b>1,015,010</b>	<b>46,400</b>	<b>0</b>	<b>201,120</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Major Road Improvement</b>										
Thomas Street ((NB) Onslow Rd to Nicholson Rd)	0	375,150	375,150	125,050	0	0	250,100	0	0	0
Thomas Street ((NB) Roberts Rd to Railway Rd)	0	227,990	227,990	76,000	0	0	151,990	0	0	0
Hay Street ((WB) Thomas to coghlan Rd)	0	229,980	229,980	76,660	0	0	153,320	0	0	0
Hay Street ((WB) Denis St to Railway Rd)	0	123,720	123,720	41,240	0	0	82,480	0	0	0
Nicholson Rd / Rokeby Rd (LED Traffic signal upgrade)	0	10,000	10,000	3,330	0	0	6,670	0	0	0
Rokeby Rd / Hamersley Rd (Extend median through the intersection)	0	96,000	96,000	32,000	0	0	64,000	0	0	0
Bagot Rd / Coghlan Rd (Improve/Reinforce priority sign)	51,050	25,000	76,050	8,330	0	0	16,670	33,000	0	18,050
Rokeby Rd / Heytesbury Rd (Install a single lane roundabout)	0	160,000	160,000	53,330	0	0	106,670	0	0	0
Thomas St / Churchil Ave (Improve sightlines)	0	30,000	30,000	10,000	0	0	20,000	0	0	0
<b>Sub-total</b>	<b>84,100</b>	<b>1,277,840</b>	<b>1,361,940</b>	<b>425,940</b>	<b>0</b>	<b>0</b>	<b>851,900</b>	<b>54,000</b>	<b>0</b>	<b>30,100</b>
<b>Lighting Improvements</b>										
Darbon Cres (LED Upgrade)	0	35,000	35,000	35,000	0	0	0	0	0	0
Eakins Lane (LED Upgrade)	0	15,000	15,000	15,000	0	0	0	0	0	0
Akinston Rd (LED Upgrade)	0	22,500	22,500	22,500	0	0	0	0	0	0
Carter Lane (LED Upgrade)	0	20,000	20,000	20,000	0	0	0	0	0	0
Monteath Lane (LED Upgrade)	0	10,000	10,000	10,000	0	0	0	0	0	0
Mettress Lane & Carpark (LED Upgrade)	0	25,000	25,000	25,000	0	0	0	0	0	0
<b>Sub-total</b>	<b>107,650</b>	<b>127,500</b>	<b>235,150</b>	<b>127,500</b>	<b>107,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streetscape Improvements</b>										
Roydhouse Stage 2 (Harborn St to Cul-de sac)	0	260,710	260,710	260,710	0	0	0	0	0	0
Roydhouse Stage 2 (Harborn St to Cul-de sac)	0	9,290	9,290	9,290	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>270,000</b>	<b>270,000</b>	<b>270,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME  
PROPOSED CAPITAL WORKS SUMMARY 2017/2018**

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 \$
<b>Laneways - Improvements/Renewals</b>										
Hiddlestone Lane (Rowland St to Rokeby Rd)	0	22,120	22,120	22,120	0	0	0	0	0	0
ROW 339 (Cross St to Stanmore St)	0	40,800	40,800	40,800	0	0	0	0	0	0
ROW 345 (Waverley St to Derby Rd)	0	32,080	32,080	32,080	0	0	0	0	0	0
<b>Sub-total</b>	<b>100,000</b>	<b>95,000</b>	<b>195,000</b>	<b>95,000</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Park and Reserves</b>										
Reticulation Improvements	0	487,100	487,100	487,100	0	0	0	0	0	0
Playground Equipment Improvements	0	21,880	21,880	21,880	0	0	0	0	0	0
Public Domain Furniture Improvements	0	72,500	72,500	72,500	0	0	0	0	0	0
Park Lighting Improvements	0	137,500	137,500	137,500	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>718,980</b>	<b>718,980</b>	<b>718,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental Improvements</b>										
Lake Jualbup	1,185,400	218,800	1,404,200	218,800	185,400	0	0	0	0	1,000,000
Lake Environment Improvements	25,000	40,000	65,000	40,000	25,000	0	0	0	0	0
Subiaco Common (Lake Liner repairs & landscaping)	952,564	20,530	973,094	20,530	0	0	0	0	0	952,564
China Green	0	6,040	6,040	6,040	0	0	0	0	0	0
Civic Square - Rankin Gardens	0	10,580	10,580	10,580	0	0	0	0	0	0
Market Square	0	13,260	13,260	13,260	0	0	0	0	0	0
Theatre Gardens	0	48,350	48,350	48,350	0	0	0	0	0	0
Currie Street Park	0	6,500	6,500	6,500	0	0	0	0	0	0
Jersey Street Park	0	15,000	15,000	15,000	0	0	0	0	0	0
Railway Reserve	0	14,470	14,470	14,470	0	0	0	0	0	0
Rankin Road Reserve	0	10,000	10,000	10,000	0	0	0	0	0	0
Richard Diggins Park	0	6,820	6,820	6,820	0	0	0	0	0	0
Greening Strategy	0	50,000	50,000	50,000	0	0	0	0	0	0
Storm Water Quality Strategy	68,750	50,000	118,750	50,000	68,750	0	0	0	0	0
Other Parks and Reserves - City Wide Landscape Renewal	0	68,440	68,440	68,440	0	0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	0	107,250	107,250	107,250	0	0	0	0	0	0
Cycling Improvements (Bike Plan)	25,000	0	25,000	0	25,000	0	0	0	0	0
<b>Sub-total</b>	<b>2,256,714</b>	<b>686,040</b>	<b>2,942,754</b>	<b>686,040</b>	<b>304,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,952,564</b>
<b>Other Projects</b>										
Street Furniture Improvements/Renewals	0	20,000	20,000	20,000	0	0	0	0	0	0
Bus Shelters Improvement/Renewals	0	12,500	12,500	12,500	0	0	0	0	0	0
Parking Management Information System	189,500	325,000	514,500	325,000	189,500	0	0	0	0	0
Public Art	0	93,600	93,600	93,600	0	0	0	0	0	0
<b>Sub-total</b>	<b>189,500</b>	<b>451,100</b>	<b>640,600</b>	<b>451,100</b>	<b>189,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Land, Buildings &amp; Furniture</b>										
Building Facilities Improvements	465,340	1,315,000	1,765,340	1,315,000	465,340	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works	625,000	0	625,000	0	625,000	0	0	0	0	0
Major Information Systems Improvements	459,775	234,750	694,525	234,750	459,775	0	0	0	0	0
Major Information Technology Improvements	48,800	215,000	263,800	215,000	48,800	0	0	0	0	0
<b>Sub-total</b>	<b>1,598,915</b>	<b>1,764,750</b>	<b>3,363,665</b>	<b>1,764,750</b>	<b>1,598,915</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lords Recreation Centre</b>										
Information Technology Improvements	94,650	47,700	142,350	47,700	94,650	0	0	0	0	0
<b>Sub-total</b>	<b>94,650</b>	<b>47,700</b>	<b>142,350</b>	<b>47,700</b>	<b>94,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-total (Capital)</b>	<b>4,624,329</b>	<b>6,829,900</b>	<b>11,454,229</b>	<b>5,776,880</b>	<b>2,587,665</b>	<b>0</b>	<b>1,053,020</b>	<b>54,000</b>	<b>0</b>	<b>1,982,664</b>
<b>Plant and Equipment</b>	<b>0</b>	<b>2,819,000</b>	<b>2,819,000</b>	<b>2,358,000</b>	<b>0</b>	<b>461,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS PROPOSALS</b>	<b>4,624,329</b>	<b>9,648,900</b>	<b>14,273,229</b>	<b>8,134,880</b>	<b>2,587,665</b>	<b>461,000</b>	<b>1,053,020</b>	<b>54,000</b>	<b>0</b>	<b>1,982,664</b>

## PLANT AND EQUIPMENT SUMMARY 2017/2018

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
<b>LIGHT VEHICLES</b>										
<b>HEALTH &amp; BUILDING</b>										
Manager Building & Health	LV267	748	2838	1EZC468	30,000	15,000	15,000	18,630	0	3,630
Coordinator Environmental Health	LV270	751	2840	1GBF824	30,000	15,000	15,000	14,640	-360	0
<b>FINANCIAL SERVICES</b>										
Asset Manager	LV264	745	2827	1EXA348	30,000	15,000	15,000	15,060	0	60
<b>TOTAL LIGHT VEHICLES</b>					<b>90,000</b>	<b>45,000</b>	<b>45,000</b>	<b>48,330</b>	<b>-360</b>	<b>3,690</b>
<b>HEAVY VEHICLES</b>										
<b>PARKS</b>										
2WD Tractor - L/Duty	HV33	224	1675	1BYT337	65,000	10,000	55,000	6,990	-3,010	0
<b>TOTAL</b>					<b>65,000</b>	<b>10,000</b>	<b>55,000</b>	<b>6,990</b>	<b>-3,010</b>	<b>0</b>
<b>WASTE SERVICES</b>										
Rear Loader - Prunings	HV40	314	1865	1CKJ185	450,000	35,000	415,000	35,000	0	0
Recycling Truck - <i>Sale only</i>	HV55	666	2587	1EIW937		100,000	-100,000	60,060	-39,940	0
Side Loader - <i>Sale only</i>	HV47	504	2231	1DMW499		40,000	-40,000	35,000	-5,000	0
Rear Loader	HV50	559	2382	1Dth243	450,000	75,000	375,000	38,000	-37,000	0
Recycling Truck - Rear Loader	HV46	470	2170	1DEC373	450,000	70,000	380,000	55,000	-15,000	0
<b>TOTAL</b>					<b>1,350,000</b>	<b>320,000</b>	<b>1,030,000</b>	<b>223,060</b>	<b>-96,940</b>	<b>0</b>
<b>TRUCKS &amp; PLANT</b>										
Road Sweeper	HV54	662	2555	1EFT074	325,000	50,000	275,000	7,250	-42,750	0
Front End Loader	HV36	284	1770	1CCW447	185,000	25,000	160,000	14,750	-10,250	0
<b>TOTAL</b>					<b>510,000</b>	<b>75,000</b>	<b>435,000</b>	<b>22,000</b>	<b>-53,000</b>	<b>0</b>
<b>TOTAL HEAVY VEHICLES</b>					<b>1,925,000</b>	<b>405,000</b>	<b>1,520,000</b>	<b>252,050</b>	<b>-152,950</b>	<b>0</b>
<b>MAJOR PLANT</b>										
<b>PARKS SERVICES</b>										
Hamm HD12 Cricket Roller	MP72	370	1963	1CRD758	46,000	6,000	40,000	11,410	0	5,410
Front 3 Gang Mower	MP84			1EAB493	57,000	5,000	52,000	8,430	0	3,430
<b>TOTAL</b>					<b>103,000</b>	<b>11,000</b>	<b>92,000</b>	<b>19,840</b>	<b>0</b>	<b>8,840</b>
<b>TOTAL MAJOR PLANT</b>					<b>103,000</b>	<b>11,000</b>	<b>92,000</b>	<b>19,840</b>	<b>0</b>	<b>8,840</b>

## PLANT AND EQUIPMENT SUMMARY 2017/2018

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
<b>MINOR PLANT</b>										
<b>FIELD SERVICES</b>										
Ticket Machines	Various	N.A.	Various	N.A.	365,000	0	365,000	0	0	0
<b>LORDS</b>										
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0	0	0
<b>WASTE SERVICES</b>										
Minor Items as required	Various	N.A.	Various	N.A.	5,000	0	5,000	0	0	0
Purchase of bin hardware for transition to Australian Waste Standards	N.A.	N.A.	TBA	N.A.	250,000	0	250,000	0	0	0
<b>INFRASTRUCTURE SERVICES</b>										
Minor Items as required	Various	N.A.	Various	N.A.	5,000	0	5,000	0	0	0
<b>PARKS SERVICES</b>										
Minor Items as required	Various	N.A.	Various	N.A.	46,000	0	46,000	0	0	0
<b>TOTAL MINOR PLANT</b>					<b>701,000</b>	<b>0</b>	<b>701,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PLANT REPLACEMENT BUDGET</b>					<b>2,819,000</b>	<b>461,000</b>	<b>2,358,000</b>	<b>320,220</b>	<b>-153,310</b>	<b>12,530</b>



**CARRIED FORWARD SCHEDULE**  
**Operating Carried Forward Projects 2017/18**

Activity	Description	Amount
<b>CORPORATE SERVICES</b>		
<b>OTHER GOVERNANCE</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Review of the Corporate Business Plan	50,000
<b>FINANCIAL SERVICES</b>		
<b>Recurrent Projects</b>		
Asset Valuations	Valuation of Assets at Fair Value	50,000
<b>ECONOMIC DEVELOPMENT</b>		
<b>Operational Expenses</b>		
Advertising	Economic Development Strategy - Marketing Plans	95,000
Market Research	Economic Development Strategy - Night time economy research	28,000
<b>Other Expenses</b>		
Contributions	Sponsorship identified in Economic Development Strategy	10,000
<b>Recurrent Projects</b>		
Economic Development Projects	Implementation EDS	78,800
Economic Development Projects	Post AFL Perth Stadium Staging Point project (Item E1 - OCM May 2017)	57,000
<b>Non-recurrent Projects</b>		
Non-Recurrent Projects	Website implementation	37,000
<b>PEOPLE &amp; ORGANISATIONAL DEVELOPMENT</b>		
<b>Operational Expenses</b>		
Organisational Training & Development	Organisational Training & Development	45,000
Staff Wellness Program	Staff Wellness Program	50,000
<b>COMMUNITY &amp; DEVELOPMENT SERVICES</b>		
<b>COMMUNITY PROGRAMS</b>		
<b>Recurrent Projects</b>		
Community Safety Initiatives	New initiatives to support safety in the community	5,000
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	New initiatives working collaboratively across the organisation (including supporting public art.)	4,500
<b>SUBIACO MUSEUM</b>		
<b>Recurrent Projects</b>		
Local History Projects	Subi on Sunday, annual history celebrations	10,000
<b>PLANNING SERVICES</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Development Application Process improvements. Online DA system and electronic consultation	4,000
Policy Development	Review Planning Policies	15,000
Urban Design Studies	Subiaco Oval	50,000
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Subiaco Activity Centre Structure Plan; Review of Town Planning Scheme	75,300
Heritage Plans	Heritage Plans	4,000
Master Plans	North Subiaco Structure Plan	12,000
<b>TECHNICAL SERVICES</b>		
<b>PARKS SERVICES</b>		
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Lake liner investigations Subiaco Common	30,000
<b>INFRASTRUCTURE SERVICES</b>		
<b>Recurrent Projects</b>		
Asset Management	Data acquisition and support for asset renewal modelling and plans	118,000
<b>Total</b>		<b>828,600</b>

# **PROGRAM STATEMENTS**

## **Program Statements**

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**City of Subiaco**  
**Program Statement Report 2017/18**

	Adopted Budget 2016/17 \$	Revised Budget 2016/17 \$	Estimated Actuals 2016/17 \$	Adopted Budget 2017/18 \$
<b>OPERATING REVENUE</b>				
Executive Management	15,690	15,690	13,910	0
Members of Council	2,100	2,100	2,050	200
Other Governance	29,400	223,500	223,600	0
Communication & Events	0	0	0	0
Human Resources	0	0	20,000	0
Financial Services	38,000	38,000	63,000	38,000
Rates	21,980,040	21,980,040	21,907,190	22,786,610
Other General Purpose Income	1,341,510	1,341,510	1,661,400	1,806,500
Insurance & Recoups	45,000	45,000	20,600	50,000
Information Services	0	0	6,750	0
Customer Services	0	0	1,000	0
Property & Assets/Investment Properties	4,668,000	4,668,000	4,908,960	3,785,960
Commercial Parking	0	0	0	2,306,010
Health Services	93,600	115,600	121,720	93,600
Building Services	205,100	205,100	153,600	203,419
Compliance Services	4,319,500	4,131,000	3,989,060	1,769,550
Town Planning & Regional Development	211,300	211,300	173,515	159,200
	1,349,245	1,246,645	1,299,300	16,000
Community Care Services/Day Centre/Food Services/Other Care Services				
Community Development	21,730	21,730	30,750	10,540
Community Engagement	0	0	0	0
Economic Development	0	0	2,000	12,600
Place Management	0	0	0	0
Public Art	0	0	0	0
Library/Museum	16,800	40,450	46,850	27,200
Lords	4,044,265	3,220,927	2,945,780	3,029,591
Operations Centre		0	0	0
Waste Services/Waste Operations	4,661,720	4,661,720	4,746,570	4,572,870
Plant Operations	0	0	250	0
Parks Services/Parks Operations/Parks Road Reserve Operations	73,650	73,650	130,520	80,490
Infrastructure Services/Infrastructure Operations	671,248	1,134,969	989,976	1,260,830
Undergrounding Powerlines	0	0	0	0
Facilities Management	127,097	127,097	115,200	128,400
<b>Total Operating Revenue</b>	<b>43,914,995</b>	<b>43,504,028</b>	<b>43,573,551</b>	<b>42,137,570</b>
	<b>(43,914,995)</b>	<b>(43,504,028)</b>	<b>(43,573,551)</b>	<b>(42,137,570)</b>
<b>OPERATING EXPENDITURE</b>				
Executive Management	(1,614,935)	(1,614,935)	(1,420,290)	(1,374,289)
Members of Council	(954,515)	(936,140)	(897,045)	(1,264,400)
Other Governance	(1,020,677)	(1,010,073)	(952,817)	(1,136,944)
Communication & Events	(756,281)	(720,281)	(684,030)	(718,290)
Human Resources	(923,155)	(923,155)	(903,250)	(948,630)
Financial Services	(2,115,251)	(2,143,351)	(1,945,210)	(1,553,720)
Rates				
Other General Purpose Income	(1,009,770)	(1,008,907)	(957,900)	(670,270)
Insurance & Recoups	(642,600)	(642,600)	(587,700)	(60,000)
Information Services	(2,198,581)	(2,168,581)	(2,188,610)	(2,133,810)
Customer Services	(693,080)	(723,080)	(707,815)	(682,380)
Community Engagement	0	0	0	0
Property & Assets/Investment Properties	(1,649,264)	(1,648,570)	(1,684,730)	(1,354,087)
Commercial Parking	0	0	0	(687,020)
Health Services	(797,393)	(787,256)	(769,760)	(895,300)
Building Services	(677,988)	(687,792)	(684,170)	(687,030)
Compliance Services	(4,146,938)	(4,004,434)	(4,217,900)	(3,341,330)
Town Planning & Regional Development	(2,437,762)	(2,482,557)	(2,255,015)	(2,171,820)
Community Care Services/Day Centre/Food Services/Other Care Services	(3,231,204)	(3,128,027)	(2,665,160)	(847,250)
Community Development	(1,143,371)	(1,142,983)	(1,227,480)	(778,690)
Economic Development	(834,017)	(1,083,802)	(906,420)	(1,663,780)
Place Management	(620,152)	(590,152)	(463,075)	0
Public Art	(102,359)	(102,359)	(74,315)	(84,590)
Library/Museum	(2,623,042)	(2,638,248)	(2,574,880)	(2,119,390)
Lord's	(4,849,133)	(4,708,860)	(4,628,335)	(5,164,240)
Operations Centre	(224,460)	(224,460)	(260,310)	(228,630)
Waste Services/Waste Operations	(4,810,105)	(4,809,583)	(4,871,508)	(4,471,050)
Plant Operations	(704,417)	(704,417)	(764,450)	(676,890)
Parks Services/Parks Operations/Parks Road Reserve Operations	(4,936,217)	(4,957,383)	(5,138,588)	(5,311,890)
Infrastructure Services/Infrastructure Operations	(5,102,221)	(5,053,262)	(5,008,824)	(5,301,690)
Undergrounding Powerlines	(286,800)	(286,800)	(342,300)	(276,400)
Facilities Management	(1,834,505)	(1,886,305)	(1,678,220)	(1,984,975)
<b>Total Operating Expenditure</b>	<b>(52,940,193)</b>	<b>(52,818,353)</b>	<b>(51,460,107)</b>	<b>(48,588,785)</b>
<b>OVERHEAD RECOVERY</b>				
Executive Management	1,599,245	1,599,245	1,406,380	1,374,289
Communication & Events	585,190	559,190	540,200	718,290
Human Resources	923,155	923,155	883,250	948,630
Financial Services	2,077,251	2,105,351	1,882,210	1,515,720
Insurance & Recoups	597,600	597,600	567,100	10,000
Information Services	2,198,581	2,168,581	2,181,860	2,133,810
Customer Services	693,080	723,080	706,815	682,380
Community Engagement	171,091	161,091	143,830	0
Plant Operations	704,417	704,417	764,200	676,890
Operations Centre	224,460	224,460	260,310	228,630
<b>Total Overhead Recovery</b>	<b>9,774,070</b>	<b>9,766,170</b>	<b>9,336,155</b>	<b>8,288,639</b>
<b>NET RESULT</b>	<b>748,872</b>	<b>451,845</b>	<b>1,449,599</b>	<b>1,837,424</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>EXECUTIVE MANAGEMENT</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(560)	0
Gain on Disposal of Non-current Assets	(15,690)	(15,690)	(13,350)	0
<b>TOTAL REVENUE</b>	<b>(15,690)</b>	<b>(15,690)</b>	<b>(13,910)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	1,519,215	1,519,215	1,285,080	1,224,239
Administration Expenses	33,000	33,000	30,000	33,320
Operational Expenses	20,500	20,500	19,300	55,600
Non-recurrent Projects	2,220	2,220	0	2,220
Depreciation	40,000	40,000	58,910	58,910
Loss on Disposal of Non-current Assets	0	0	27,000	0
Corporate Overhead Recovered	(1,599,245)	(1,599,245)	(1,406,380)	(1,374,289)
<b>TOTAL EXPENDITURE</b>	<b>15,690</b>	<b>15,690</b>	<b>13,910</b>	<b>0</b>
<b>TOTAL EXECUTIVE MANAGEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MEMBERS OF COUNCIL</b>				
<b>REVENUE</b>				
Other Revenue	(2,100)	(2,100)	(2,050)	(200)
<b>TOTAL REVENUE</b>	<b>(2,100)</b>	<b>(2,100)</b>	<b>(2,050)</b>	<b>(200)</b>
<b>EXPENDITURE</b>				
Administration Expenses	14,500	14,500	10,500	11,500
Operational Expenses	4,000	4,000	4,000	4,000
Other Expenses	496,250	478,250	465,200	513,500
Depreciation	2,200	2,200	2,250	2,250
Corporate Overhead Allocated	437,565	437,190	415,095	733,150
<b>TOTAL EXPENDITURE</b>	<b>954,515</b>	<b>936,140</b>	<b>897,045</b>	<b>1,264,400</b>
<b>TOTAL MEMBERS OF COUNCIL</b>	<b>952,415</b>	<b>934,040</b>	<b>894,995</b>	<b>1,264,200</b>
<b>OTHER GOVERNANCE</b>				
<b>REVENUE</b>				
Other Revenue	(29,400)	(223,500)	(223,600)	0
<b>TOTAL REVENUE</b>	<b>(29,400)</b>	<b>(223,500)</b>	<b>(223,600)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	193,449	193,449	99,350	288,430
Administration Expenses	3,500	3,500	1,500	2,500
Operational Expenses	99,000	89,000	173,497	90,284
Other Expenses	10,000	10,000	0	10,000
Recurrent Projects	10,000	10,000	10,000	60,000
Corporate Overhead Allocated	704,728	704,124	668,470	685,730
<b>TOTAL EXPENDITURE</b>	<b>1,020,677</b>	<b>1,010,073</b>	<b>952,817</b>	<b>1,136,944</b>
<b>TOTAL OTHER GOVERNANCE</b>	<b>991,277</b>	<b>786,573</b>	<b>729,217</b>	<b>1,136,944</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>COMMUNICATIONS &amp; ENGAGEMENT</b>				
<b>EXPENDITURE</b>				
Employee Costs	326,190	326,190	348,200	427,090
Administration Expenses	3,000	3,000	3,000	8,200
Operational Expenses	237,000	211,000	185,000	264,000
Recurrent Projects	4,000	4,000	4,000	4,000
Non-recurrent Projects	15,000	15,000	0	15,000
Corporate Overhead Recovered	(585,190)	(559,190)	(540,200)	(718,290)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMMUNICATIONS &amp; ENGAGEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COMMUNITY ENGAGEMENT</b>				
<b>EXPENDITURE</b>				
Employee Costs	92,491	92,491	81,130	0
Administration Expenses	5,200	5,200	3,150	0
Operational Expenses	50,000	40,000	36,150	0
Recurrent Projects	23,400	23,400	23,400	0
Corporate Overhead Recovered	(171,091)	(161,091)	(143,830)	0
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMMUNITY ENGAGEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HUMAN RESOURCES</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(20,000)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	490,405	510,405	540,250	559,980
Administration Expenses	2,750	2,750	1,000	3,650
Operational Expenses	323,000	303,000	293,000	313,000
Recurrent Projects	107,000	107,000	69,000	72,000
Corporate Overhead Recovered	(923,155)	(923,155)	(883,250)	(948,630)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INSURANCE AND RECOUPS</b>				
<b>REVENUE</b>				
Other Revenue	(45,000)	(45,000)	(20,600)	(50,000)
<b>TOTAL REVENUE</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>(20,600)</b>	<b>(50,000)</b>
<b>EXPENDITURE</b>				
Other Expenses	642,600	642,600	587,700	60,000
Corporate Overhead Recovered	(597,600)	(597,600)	(567,100)	(10,000)
<b>TOTAL EXPENDITURE</b>	<b>45,000</b>	<b>45,000</b>	<b>20,600</b>	<b>50,000</b>
<b>TOTAL INSURANCE AND RECOUPS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>FINANCIAL SERVICES</b>				
<b>REVENUE</b>				
Other Revenue	(38,000)	(38,000)	(63,000)	(38,000)
<b>TOTAL REVENUE</b>	<b>(38,000)</b>	<b>(38,000)</b>	<b>(63,000)</b>	<b>(38,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,198,861	1,198,861	1,145,080	1,196,500
Administration Expenses	103,140	103,140	160,140	107,360
Operational Expenses	496,900	496,900	513,700	165,400
Recurrent Projects	300,000	328,100	95,000	63,000
Other Expenses	0	0	2,000	0
Depreciation	15,200	15,200	21,400	21,400
Loss on Disposal of Plant & Equipment	1,150	1,150	7,890	60
Corporate Overhead Recovered	(2,077,251)	(2,105,351)	(1,882,210)	(1,515,720)
<b>TOTAL EXPENDITURE</b>	<b>38,000</b>	<b>38,000</b>	<b>63,000</b>	<b>38,000</b>
<b>TOTAL FINANCIAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RATES</b>				
<b>REVENUE</b>				
General Rates	(20,613,400)	(20,613,400)	(20,613,070)	(21,452,890)
Minimum Rates	(899,640)	(899,640)	(899,640)	(846,720)
Interim Rates	(250,000)	(250,000)	(184,800)	(250,000)
Back Rates	(5,000)	(5,000)	50,140	(5,000)
Less Rates Write Offs	0	0	100	0
Statutory Fees & Charges	(120,000)	(120,000)	(148,930)	(140,000)
Other Revenue	(92,000)	(92,000)	(110,990)	(92,000)
<b>TOTAL REVENUE</b>	<b>(21,980,040)</b>	<b>(21,980,040)</b>	<b>(21,907,190)</b>	<b>(22,786,610)</b>
<b>TOTAL RATES</b>	<b>(21,980,040)</b>	<b>(21,980,040)</b>	<b>(21,907,190)</b>	<b>(22,786,610)</b>
<b>OTHER GENERAL PURPOSE INCOME</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(512,680)	(512,680)	(511,400)	(512,680)
Other Revenue	(828,830)	(828,830)	(1,150,000)	(1,293,820)
<b>TOTAL REVENUE</b>	<b>(1,341,510)</b>	<b>(1,341,510)</b>	<b>(1,661,400)</b>	<b>(1,806,500)</b>
<b>EXPENDITURE</b>				
Corporate Overhead Allocated	1,009,770	1,008,907	957,900	670,270
<b>TOTAL EXPENDITURE</b>	<b>1,009,770</b>	<b>1,008,907</b>	<b>957,900</b>	<b>670,270</b>
<b>TOTAL OTHER GENERAL PURPOSE INCOME</b>	<b>(331,740)</b>	<b>(332,603)</b>	<b>(703,500)</b>	<b>(1,136,230)</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>INFORMATION SERVICES</b>				
<b>REVENUE</b>				
Gain on Disposal of Non-current Assets	0	0	(6,750)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(6,750)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	1,100,651	1,100,651	1,091,710	1,131,650
Administration Expenses	7,840	7,840	7,840	10,040
Operational Expenses	870,390	840,390	860,960	764,020
Recurrent Projects	39,000	39,000	39,000	39,000
Depreciation	150,300	150,300	189,100	189,100
Loss on Disposal of Non-current Assets	400	400	0	0
Corporate Overhead Recovered	(2,198,581)	(2,168,581)	(2,181,860)	(2,133,810)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>6,750</b>	<b>0</b>
<b>TOTAL INFORMATION SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CUSTOMER SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	0	0	(1,000)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(1,000)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	409,180	409,180	437,765	443,840
Administration Expenses	135,500	135,500	129,800	120,690
Operational Expenses	135,100	165,100	128,500	96,100
Recurrent Projects	10,000	10,000	0	10,000
Depreciation	3,300	3,300	11,750	11,750
Corporate Overhead Recovered	(693,080)	(723,080)	(706,815)	(682,380)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>TOTAL CUSTOMER SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PROPERTY &amp; ASSET SERVICES</b>				
<b>EXPENDITURE</b>				
Employee Costs	379,044	374,044	371,820	387,600
Administration Expenses	4,640	2,140	2,600	5,500
Operational Expenses	30,000	35,500	41,930	91,200
Recurrent Projects	10,000	17,000	17,000	40,000
Non-recurrent Projects	25,000	40,000	40,000	50,000
Depreciation	6,200	6,200	0	6,200
Corporate Overhead Allocated	810,280	809,586	768,680	272,070
<b>TOTAL EXPENDITURE</b>	<b>1,265,164</b>	<b>1,284,470</b>	<b>1,242,030</b>	<b>852,570</b>
<b>TOTAL PROPERTY &amp; ASSET SERVICES</b>	<b>1,265,164</b>	<b>1,284,470</b>	<b>1,242,030</b>	<b>852,570</b>



## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>INVESTMENT PROPERTIES</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(4,646,000)	(4,646,000)	(4,886,960)	(3,763,960)
Other Revenue	(22,000)	(22,000)	(22,000)	(22,000)
<b>TOTAL REVENUE</b>	<b>(4,668,000)</b>	<b>(4,668,000)</b>	<b>(4,908,960)</b>	<b>(3,785,960)</b>
<b>EXPENDITURE</b>				
Operational Expenses	384,000	364,000	438,600	406,217
Other Expenses	0	0	4,100	95,200
Depreciation	100	100	0	100
<b>TOTAL EXPENDITURE</b>	<b>384,100</b>	<b>364,100</b>	<b>442,700</b>	<b>501,517</b>
<b>TOTAL INVESTMENT PROPERTIES</b>	<b>(4,283,900)</b>	<b>(4,303,900)</b>	<b>(4,466,260)</b>	<b>(3,284,443)</b>
<b>COMMERCIAL PARKING</b>				
<b>REVENUE</b>				
Parking Fees & Permits	0	0	0	(2,281,010)
Other Revenue	0	0	0	(25,000)
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,306,010)</b>
<b>EXPENDITURE</b>				
Employee Costs	0	0	0	183,520
Administration Expenses	0	0	0	55,000
Operational Expenses	0	0	0	270,900
Corporate Overhead Allocated	0	0	0	177,600
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>687,020</b>
<b>TOTAL COMMERCIAL PARKING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,618,990)</b>
<b>ECONOMIC DEVELOPMENT</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(2,000)	(12,600)
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(2,000)</b>	<b>(12,600)</b>
<b>EXPENDITURE</b>				
Employee Costs	361,257	361,257	328,500	488,790
Administration Expenses	6,000	6,000	3,200	5,000
Operational Expenses	23,000	23,000	14,200	588,410
Other Expenses	0	25,000	15,000	10,000
Recurrent Projects	240,000	354,830	279,100	350,800
Non Recurrent Projects	0	110,130	73,130	37,000
Corporate Overhead Allocated	203,760	203,585	193,290	183,780
<b>TOTAL EXPENDITURE</b>	<b>834,017</b>	<b>1,083,802</b>	<b>906,420</b>	<b>1,663,780</b>
<b>TOTAL ECONOMIC DEVELOPMENT</b>	<b>834,017</b>	<b>1,083,802</b>	<b>904,420</b>	<b>1,651,180</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>PLACE MANAGEMENT</b>				
<b>EXPENDITURE</b>				
Employee Costs	184,452	184,452	180,725	0
Administration Expenses	5,000	5,000	6,150	0
Operational Expenses	365,700	335,700	211,200	0
Other Expenses	65,000	65,000	65,000	0
<b>TOTAL EXPENDITURE</b>	<b>620,152</b>	<b>590,152</b>	<b>463,075</b>	<b>0</b>
<b>TOTAL PLACE MANAGEMENT</b>	<b>620,152</b>	<b>590,152</b>	<b>463,075</b>	<b>0</b>
<b>PUBLIC ART</b>				
<b>EXPENDITURE</b>				
Employee Costs	61,959	61,959	38,515	44,190
Operational Expenses	40,400	40,400	35,800	40,400
<b>TOTAL EXPENDITURE</b>	<b>102,359</b>	<b>102,359</b>	<b>74,315</b>	<b>84,590</b>
<b>TOTAL VISIT SUBIACO</b>	<b>102,359</b>	<b>102,359</b>	<b>74,315</b>	<b>84,590</b>
<b>HEALTH SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(7,500)	(7,500)	(10,000)	(10,000)
Statutory Fees & Charges	(76,100)	(105,600)	(105,320)	(73,600)
Fines & Penalties	(10,000)	(2,500)	(5,000)	(10,000)
Other Revenue	0	0	(1,400)	0
<b>TOTAL REVENUE</b>	<b>(93,600)</b>	<b>(115,600)</b>	<b>(121,720)</b>	<b>(93,600)</b>
<b>EXPENDITURE</b>				
Employee Costs	511,033	511,033	509,900	528,220
Administration Expenses	17,870	17,870	21,400	18,470
Operational Expenses	56,000	46,000	46,000	64,100
Other Expenses	500	500	500	500
Recurrent Projects	6,000	6,000	6,000	6,000
Non-recurrent Projects	40,000	40,000	20,000	0
Depreciation	5,800	5,800	14,000	14,000
Corporate Overhead Allocated	160,190	160,053	151,960	264,010
<b>TOTAL EXPENDITURE</b>	<b>797,393</b>	<b>787,256</b>	<b>769,760</b>	<b>895,300</b>
<b>TOTAL HEALTH SERVICES</b>	<b>703,793</b>	<b>671,656</b>	<b>648,040</b>	<b>801,700</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>BUILDING SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(197,600)	(197,600)	(146,100)	(192,059)
Fines & Penalties	(1,000)	(1,000)	(1,000)	(4,500)
Other Revenue	(6,500)	(6,500)	(6,500)	(6,500)
Gain on Disposal of Non-current Assets	0	0	0	(360)
<b>TOTAL REVENUE</b>	<b>(205,100)</b>	<b>(205,100)</b>	<b>(153,600)</b>	<b>(203,419)</b>
<b>EXPENDITURE</b>				
Employee Costs	393,778	393,778	395,400	394,400
Administration Expenses	7,370	7,370	7,420	4,770
Operational Expenses	41,500	51,500	51,500	37,600
Other Expenses	500	500	500	500
Recurrent Projects	2,000	2,000	2,000	2,000
Depreciation	4,400	4,400	10,650	10,650
Loss on Disposal of Non-current Assets	0	0	0	3,630
Corporate Overhead Allocated	228,440	228,244	216,700	233,480
<b>TOTAL EXPENDITURE</b>	<b>677,988</b>	<b>687,792</b>	<b>684,170</b>	<b>687,030</b>
<b>TOTAL BUILDING SERVICES</b>	<b>472,888</b>	<b>482,692</b>	<b>530,570</b>	<b>483,611</b>
<b>COMPLIANCE SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(85,000)	(85,000)	(84,300)	(42,000)
Statutory Fees & Charges	(22,500)	(22,500)	(32,000)	(35,000)
Parking Fees & Permits	(2,554,000)	(2,365,500)	(2,263,660)	(30,350)
Fines & Penalties	(1,644,500)	(1,644,500)	(1,579,500)	(1,646,700)
Other Revenue	(13,500)	(13,500)	(20,500)	(15,500)
Gain on Disposal of Non-current Assets	0	0	(9,100)	0
<b>TOTAL REVENUE</b>	<b>(4,319,500)</b>	<b>(4,131,000)</b>	<b>(3,989,060)</b>	<b>(1,769,550)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,263,978	1,263,978	1,353,800	1,255,670
Administration Expenses	177,640	183,640	184,640	103,100
Operational Expenses	1,031,160	866,660	888,060	543,630
Other Expenses	192,500	192,500	277,600	202,320
Recurrent Projects	85,000	62,000	62,300	105,000
Non-recurrent Projects	60,000	100,000	100,000	0
Depreciation	162,100	162,100	212,700	212,700
Loss on Disposal of Non-current Assets	2,860	2,860	27,300	0
Corporate Overhead Allocated	1,171,700	1,170,696	1,111,500	918,910
<b>TOTAL EXPENDITURE</b>	<b>4,146,938</b>	<b>4,004,434</b>	<b>4,217,900</b>	<b>3,341,330</b>
<b>TOTAL COMPLIANCE SERVICES</b>	<b>(172,562)</b>	<b>(126,566)</b>	<b>228,840</b>	<b>1,571,780</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>				
<b>REVENUE</b>				
Total Fines & Penalties	0	0	(48,015)	0
Statutory Fees & Charges	(206,200)	(206,200)	(116,800)	(154,200)
Fines and Penalties	(2,000)	(2,000)	(500)	(2,000)
Other Revenue	(3,100)	(3,100)	(7,300)	(3,000)
Gain on Disposal of Asset	0	0	(900)	0
<b>TOTAL REVENUE</b>	<b>(211,300)</b>	<b>(211,300)</b>	<b>(173,515)</b>	<b>(159,200)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,056,367	1,060,867	1,045,600	1,081,950
Administration Expenses	4,840	4,840	7,200	6,000
Operational Expenses	263,000	283,000	301,500	226,500
Other Expenses	0	0	1,000	0
Recurrent Projects	289,500	320,990	161,290	228,000
Non-recurrent Projects	333,725	322,945	270,545	194,000
Depreciation	5,900	5,900	8,330	8,330
Corporate Overhead Allocated	484,430	484,015	459,550	427,040
<b>TOTAL EXPENDITURE</b>	<b>2,437,762</b>	<b>2,482,557</b>	<b>2,255,015</b>	<b>2,171,820</b>
<b>TOTAL TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>2,226,462</b>	<b>2,271,257</b>	<b>2,081,500</b>	<b>2,012,620</b>
<b>COMMUNITY CARE SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(730,427)	(730,427)	(787,200)	0
Capital Grants & Subsidies	0	0	0	0
Other Revenue	(63,000)	(63,000)	(76,800)	0
<b>TOTAL REVENUE</b>	<b>(793,427)</b>	<b>(793,427)</b>	<b>(864,000)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	1,001,017	1,001,017	729,100	45,160
Administration Expenses	10,490	10,490	14,700	0
Operational Expenses	13,700	41,700	37,300	10,000
Depreciation	10,000	10,000	70,320	70,320
Loss on Disposal of Non-current Assets	320	320	1,300	0
Corporate Overhead Allocated	303,150	302,890	287,570	0
<b>TOTAL EXPENDITURE</b>	<b>1,338,677</b>	<b>1,366,417</b>	<b>1,140,290</b>	<b>125,480</b>
<b>TOTAL COMMUNITY CARE SERVICES</b>	<b>545,250</b>	<b>572,990</b>	<b>276,290</b>	<b>125,480</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>DAY CENTRE</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(320,228)	(320,228)	(276,000)	0
Other Revenue	(18,000)	(18,000)	(18,000)	0
<b>TOTAL REVENUE</b>	<b>(338,228)</b>	<b>(338,228)</b>	<b>(294,000)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	328,473	328,473	236,700	0
Administration Expenses	13,290	13,290	14,000	0
Operational Expenses	26,500	26,500	26,500	0
Corporate Overhead Allocated	146,680	146,554	139,140	0
<b>TOTAL EXPENDITURE</b>	<b>514,943</b>	<b>514,817</b>	<b>416,340</b>	<b>0</b>
<b>TOTAL DAY CENTRE</b>	<b>176,715</b>	<b>176,589</b>	<b>122,340</b>	<b>0</b>
<b>FOOD SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(36,090)	(36,090)	(38,500)	0
Other Revenue	(171,000)	(68,400)	(92,300)	0
<b>TOTAL REVENUE</b>	<b>(207,090)</b>	<b>(104,490)</b>	<b>(130,800)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	380,341	354,141	248,300	0
Administration Expenses	6,490	6,490	2,750	2,000
Operational Expenses	151,500	75,100	88,100	1,500
Other Expenses	0	0	500	0
Corporate Overhead Allocated	145,740	145,615	138,250	0
<b>TOTAL EXPENDITURE</b>	<b>684,071</b>	<b>581,346</b>	<b>477,900</b>	<b>3,500</b>
<b>TOTAL FOOD SERVICES</b>	<b>476,981</b>	<b>476,856</b>	<b>347,100</b>	<b>3,500</b>
<b>COMMUNITY PROGRAMS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(500)	(500)	(500)	0
Other Revenue	(10,000)	(10,000)	(10,000)	(16,000)
<b>TOTAL REVENUE</b>	<b>(10,500)</b>	<b>(10,500)</b>	<b>(10,500)</b>	<b>(16,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	474,743	474,743	455,400	420,700
Administration Expenses	5,490	5,490	5,240	5,490
Operational Expenses	85,800	57,800	57,470	98,620
Other Expenses	1,000	1,000	0	4,380
Recurrent Projects	39,400	39,400	33,900	37,000
Non-recurrent Projects	10,000	10,000	5,500	16,000
Corporate Overhead Allocated	77,080	77,014	73,120	136,080
<b>TOTAL EXPENDITURE</b>	<b>693,513</b>	<b>665,447</b>	<b>630,630</b>	<b>718,270</b>
<b>TOTAL OTHER CARE SERVICES</b>	<b>683,013</b>	<b>654,947</b>	<b>620,130</b>	<b>702,270</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>COMMUNITY DEVELOPMENT</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(1,000)	(1,000)	0	(1,000)
Other Revenue	(20,730)	(20,730)	(30,750)	(9,540)
<b>TOTAL REVENUE</b>	<b>(21,730)</b>	<b>(21,730)</b>	<b>(30,750)</b>	<b>(10,540)</b>
<b>EXPENDITURE</b>				
Employee Costs	317,361	317,361	441,630	294,160
Administration Expenses	6,500	6,500	6,300	5,500
Operational Expenses	221,400	221,400	216,000	175,400
Other Expenses	107,300	107,300	101,100	104,200
Recurrent Projects	34,500	34,500	29,900	34,500
Non-recurrent Projects	3,500	3,500	3,000	3,500
Corporate Overhead Allocated	452,810	452,422	429,550	161,430
<b>TOTAL EXPENDITURE</b>	<b>1,143,371</b>	<b>1,142,983</b>	<b>1,227,480</b>	<b>778,690</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,121,641</b>	<b>1,121,253</b>	<b>1,196,730</b>	<b>768,150</b>
<b>LIBRARY</b>				
<b>REVENUE</b>				
Other Grants	(1,200)	(1,200)	(4,550)	(900)
Fines & Penalties	(3,500)	(3,500)	(3,500)	(3,500)
Other Revenue	(10,500)	(10,500)	(14,650)	(20,500)
<b>TOTAL REVENUE</b>	<b>(15,200)</b>	<b>(15,200)</b>	<b>(22,700)</b>	<b>(24,900)</b>
<b>EXPENDITURE</b>				
Employee Costs	960,374	960,374	947,400	985,600
Administration Expenses	26,310	26,310	26,310	28,470
Operational Expenses	159,800	159,800	173,100	160,100
Other Expenses	400	400	400	400
Recurrent Projects	13,000	13,000	13,000	13,000
Non-recurrent Projects	6,000	6,000	6,000	6,000
Depreciation	9,500	9,500	10,920	10,920
Loss on Disposal of Non-current Assets	2,740	2,740	740	0
Corporate Overhead Allocated	835,060	834,344	792,160	327,700
Centre Maintenance Allocated	223,000	223,000	225,000	232,000
<b>TOTAL EXPENDITURE</b>	<b>2,236,184</b>	<b>2,235,468</b>	<b>2,195,030</b>	<b>1,764,190</b>
<b>TOTAL LIBRARY</b>	<b>2,220,984</b>	<b>2,220,268</b>	<b>2,172,330</b>	<b>1,739,290</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>SUBIACO MUSEUM</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(300)	(23,950)	(23,850)	(1,000)
Other Revenue	(1,300)	(1,300)	(300)	(1,300)
<b>TOTAL REVENUE</b>	<b>(1,600)</b>	<b>(25,250)</b>	<b>(24,150)</b>	<b>(2,300)</b>
<b>EXPENDITURE</b>				
Employee Costs	168,508	168,508	170,900	199,980
Administration Expenses	1,730	1,730	1,730	1,900
Operational Expenses	30,500	30,500	27,500	30,500
Recurrent Projects	28,000	28,000	12,000	18,000
Non-recurrent Projects	38,650	54,650	52,650	15,000
Corporate Overhead Allocated	91,470	91,392	86,770	61,520
Centre Maintenance Allocated	28,000	28,000	28,300	28,300
<b>TOTAL EXPENDITURE</b>	<b>386,858</b>	<b>402,780</b>	<b>379,850</b>	<b>355,200</b>
<b>TOTAL MUSEUM</b>	<b>385,258</b>	<b>377,530</b>	<b>355,700</b>	<b>352,900</b>
<b>LORDS SPORTS</b>				
<b>REVENUE</b>				
Capital Grants & Subsidies	(25,000)	(25,000)	(25,000)	0
Hire Fees/Lease Income	(1,363,901)	(1,044,251)	(965,130)	(1,033,900)
Other Revenue	(4,000)	(4,000)	(1,500)	0
<b>TOTAL REVENUE</b>	<b>(1,392,901)</b>	<b>(1,073,251)</b>	<b>(991,630)</b>	<b>(1,033,900)</b>
<b>EXPENDITURE</b>				
Employee Costs	442,080	361,080	363,880	322,150
Administration Expenses	22,600	13,000	15,900	23,000
Operational Expenses	22,500	26,500	24,000	30,500
Other Expenses	1,000	1,000	2,300	2,000
Lords Overhead Allocated	656,774	650,698	666,413	789,397
<b>TOTAL EXPENDITURE</b>	<b>1,144,954</b>	<b>1,052,278</b>	<b>1,072,493</b>	<b>1,167,047</b>
<b>TOTAL LORDS SPORTS</b>	<b>(247,947)</b>	<b>(20,973)</b>	<b>80,863</b>	<b>133,147</b>
<b>LORDS GROUP FITNESS</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(3,000)	(3,000)	(350)	(3,000)
Other Revenue	(897,027)	(642,027)	(620,000)	(597,033)
<b>TOTAL REVENUE</b>	<b>(900,027)</b>	<b>(645,027)</b>	<b>(620,350)</b>	<b>(600,033)</b>
<b>EXPENDITURE</b>				
Employee Costs	404,658	380,658	356,400	402,990
Administration Expenses	14,500	11,500	7,900	14,500
Operational Expenses	100,000	114,000	123,400	108,000
Other Expenses	1,000	3,000	3,000	1,000
Lords Overhead Allocated	363,891	360,546	387,773	434,581
<b>TOTAL EXPENDITURE</b>	<b>884,049</b>	<b>869,704</b>	<b>878,473</b>	<b>961,071</b>
<b>TOTAL LORDS GROUP FITNESS</b>	<b>(15,978)</b>	<b>224,677</b>	<b>258,123</b>	<b>361,038</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>LORDS GYM</b>				
<b>REVENUE</b>				
Other Revenue	(1,002,172)	(765,484)	(683,900)	(706,098)
<b>TOTAL REVENUE</b>	<b>(1,002,172)</b>	<b>(765,484)</b>	<b>(683,900)</b>	<b>(706,098)</b>
<b>EXPENDITURE</b>				
Employee Costs	446,252	438,252	402,400	375,740
Administration Expenses	6,500	6,500	4,400	6,500
Operational Expenses	138,250	142,250	121,700	142,250
Other Expenses	1,000	1,000	2,800	1,000
Lords Overhead Allocated	384,181	380,645	366,875	459,335
<b>TOTAL EXPENDITURE</b>	<b>976,183</b>	<b>968,647</b>	<b>898,175</b>	<b>984,825</b>
<b>TOTAL LORDS GYM</b>	<b>(25,989)</b>	<b>203,163</b>	<b>214,275</b>	<b>278,727</b>
<b>LORDS CAFE</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(2,000)	(2,000)	(1,000)	(2,000)
Other Revenue	(474,000)	(459,000)	(415,600)	(404,000)
<b>TOTAL REVENUE</b>	<b>(476,000)</b>	<b>(461,000)</b>	<b>(416,600)</b>	<b>(406,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	294,657	269,657	271,160	305,140
Administration Expenses	7,900	7,900	9,300	8,400
Operational Expenses	227,300	214,800	220,000	236,700
Lords Overhead Allocated	153,426	152,007	155,574	184,284
<b>TOTAL EXPENDITURE</b>	<b>683,283</b>	<b>644,364</b>	<b>656,034</b>	<b>734,524</b>
<b>TOTAL LORDS CAFE</b>	<b>207,283</b>	<b>183,364</b>	<b>239,434</b>	<b>328,524</b>
<b>LORDS CRECHE</b>				
<b>REVENUE</b>				
Other Revenue	(38,000)	(41,000)	(41,900)	(49,000)
<b>TOTAL REVENUE</b>	<b>(38,000)</b>	<b>(41,000)</b>	<b>(41,900)</b>	<b>(49,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	134,328	134,328	126,800	113,310
Administration Expenses	1,250	1,250	0	1,250
Operational Expenses	5,600	3,600	2,300	6,600
Lords Overhead Allocated	108,489	107,494	109,134	129,274
<b>TOTAL EXPENDITURE</b>	<b>249,667</b>	<b>246,672</b>	<b>238,234</b>	<b>250,434</b>
<b>TOTAL LORDS CRECHE</b>	<b>211,667</b>	<b>205,672</b>	<b>196,334</b>	<b>201,434</b>



## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>LORDS ADMINISTRATION</b>				
<b>REVENUE</b>				
Other Revenue	(2,500)	(2,500)	(1,900)	(3,000)
<b>TOTAL REVENUE</b>	<b>(2,500)</b>	<b>(2,500)</b>	<b>(1,900)</b>	<b>(3,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	957,255	925,755	969,900	984,300
Administration Expenses	29,540	36,140	35,900	45,850
Operational Expenses	671,820	675,820	686,700	747,070
Other Expenses	0	0	0	67,940
Depreciation	318,500	318,500	320,200	320,200
Loss on Disposal of Non-current Assets	3,250	3,250	8,955	0
Corporate Overhead Allocated	318,610	318,337	302,240	588,150
Lords Overhead Recovered	(2,296,475)	(2,275,302)	(2,321,995)	(2,750,510)
<b>TOTAL EXPENDITURE</b>	<b>2,500</b>	<b>2,500</b>	<b>1,900</b>	<b>3,000</b>
<b>TOTAL LORDS ADMINISTRATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>LORDS POOL</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(82,000)	(82,000)	(40,000)	(70,000)
Other Revenue	0	0	0	(3,000)
<b>TOTAL REVENUE</b>	<b>(82,000)</b>	<b>(82,000)</b>	<b>(40,000)</b>	<b>(73,000)</b>
<b>EXPENDITURE</b>				
Operational Expenses	0	0	0	10,000
Lords Overhead Allocated	256,827	254,456	260,063	308,057
<b>TOTAL EXPENDITURE</b>	<b>256,827</b>	<b>254,456</b>	<b>260,063</b>	<b>318,057</b>
<b>TOTAL LORDS POOL</b>	<b>174,827</b>	<b>172,456</b>	<b>220,063</b>	<b>245,057</b>
<b>LORDS FACILITIES</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(138,665)	(138,665)	(139,000)	(145,560)
<b>TOTAL REVENUE</b>	<b>(138,665)</b>	<b>(138,665)</b>	<b>(139,000)</b>	<b>(145,560)</b>
<b>EXPENDITURE</b>				
Employee Costs	84,392	84,392	58,100	83,470
Operational Expenses	0	0	1,900	5,000
Corporate Overhead Allocated	245,523	243,257	248,453	294,304
<b>TOTAL EXPENDITURE</b>	<b>329,915</b>	<b>327,649</b>	<b>308,453</b>	<b>382,774</b>
<b>TOTAL LORDS FACILITIES</b>	<b>191,250</b>	<b>188,984</b>	<b>169,453</b>	<b>237,214</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(12,000)	(12,000)	(10,500)	(13,000)
<b>TOTAL REVENUE</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(10,500)</b>	<b>(13,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	169,391	169,391	139,800	186,230
Other Expenses	10,000	10,000	10,000	10,000
Recurrent Projects	15,000	37,000	37,000	15,000
Corporate Overhead Allocated	127,364	126,199	127,710	151,278
<b>TOTAL EXPENDITURE</b>	<b>321,755</b>	<b>342,590</b>	<b>314,510</b>	<b>362,508</b>
<b>TOTAL RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>	<b>309,755</b>	<b>330,590</b>	<b>304,010</b>	<b>349,508</b>
<b>OPERATIONS CENTRE OVERHEADS</b>				
<b>EXPENDITURE</b>				
Employee Costs	500	500	200	1,500
Administration Expenses	23,000	23,000	23,500	23,100
Operational Expenses	4,560	4,560	4,910	4,330
Centre Maintenance Allocated	196,400	196,400	231,700	199,700
Less Overhead Recovered	(220,700)	(220,700)	(256,200)	(225,100)
Less Centre Maintenance Recovered	(3,760)	(3,760)	(4,110)	(3,530)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATIONS CENTRE OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Gain on Disposal of Non-current Assets	(17,130)	(17,130)	0	(3,010)
<b>TOTAL REVENUE</b>	<b>(17,130)</b>	<b>(17,130)</b>	<b>0</b>	<b>(3,010)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,313,624	1,313,624	1,231,220	1,252,230
Administration Expenses	31,540	31,540	33,869	20,100
Operational Expenses	15,500	15,500	18,420	41,300
Other Expenses	0	0	0	31,190
Recurrent Projects	82,500	82,500	82,500	162,500
Non-recurrent Projects	167,610	189,210	159,210	167,610
Depreciation	18,000	18,000	86,300	86,300
Loss on Disposal of Non-current Assets	0	0	9,700	0
Corporate Overhead Allocated	116,080	116,080	134,724	118,260
Less Overheads Recovered	(1,727,724)	(1,727,724)	(1,755,943)	(1,876,480)
<b>TOTAL EXPENDITURE</b>	<b>17,130</b>	<b>38,730</b>	<b>0</b>	<b>3,010</b>
<b>TOTAL PARKS SERVICES OVERHEADS</b>	<b>0</b>	<b>21,600</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>WASTE SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Gain on Disposal of Non-current Assets	0	0	0	(96,940)
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(96,940)</b>
<b>EXPENDITURE</b>				
Employee Costs	443,386	443,386	440,355	391,070
Administration Expenses	12,740	12,740	7,740	13,310
Operational Expenses	50,280	50,280	58,810	31,100
Other Expenses	0	0	0	20,790
Recurrent Projects	10,000	10,000	10,000	10,000
Operations Centre Allocated	46,470	46,470	53,933	47,310
Less Overheads Recovered	(562,876)	(562,876)	(570,838)	(416,640)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,940</b>
<b>TOTAL WASTE SERVICES OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WASTE OPERATIONS</b>				
<b>REVENUE</b>				
Waste Service Charges	(4,660,050)	(4,660,050)	(4,731,570)	(4,459,630)
Other Revenue	0	0	(15,000)	(16,300)
Gain on Disposal of Non-current Assets	(1,670)	(1,670)	0	0
<b>TOTAL REVENUE</b>	<b>(4,661,720)</b>	<b>(4,661,720)</b>	<b>(4,746,570)</b>	<b>(4,475,930)</b>
<b>EXPENDITURE</b>				
Operational Expenses	3,566,395	3,566,395	3,517,178	3,105,030
Depreciation	120,000	120,000	192,800	192,800
Loss on Disposal of Non-current Assets	3,760	3,760	3,150	0
Corporate Overhead Allocated	592,710	592,212	562,780	311,790
<b>TOTAL EXPENDITURE</b>	<b>4,282,865</b>	<b>4,282,367</b>	<b>4,275,908</b>	<b>3,609,620</b>
<b>TOTAL WASTE OPERATIONS</b>	<b>(378,855)</b>	<b>(379,353)</b>	<b>(470,662)</b>	<b>(866,310)</b>
<b>WASTE ROAD RESERVE OPERATIONS</b>				
<b>EXPENDITURE</b>				
Operational Expenses	499,840	499,840	569,600	474,430
Corporate Overhead Allocated	27,400	27,376	26,000	290,060
<b>TOTAL EXPENDITURE</b>	<b>527,240</b>	<b>527,216</b>	<b>595,600</b>	<b>764,490</b>
<b>TOTAL WASTE ROAD RESERVE OPERATIONS</b>	<b>527,240</b>	<b>527,216</b>	<b>595,600</b>	<b>764,490</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>PLANT OPERATIONS</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(250)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(250)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	75,337	75,337	55,050	167,240
Administration Expenses	3,500	3,500	8,400	7,500
Operational Expenses	619,500	619,500	695,000	485,140
Other Expenses	6,000	6,000	6,000	17,010
Depreciation	80	80	0	0
Less Plant Operations Recovered	(704,417)	(704,417)	(764,200)	(676,890)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>250</b>	<b>0</b>
<b>TOTAL PLANT OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS OPERATIONS</b>				
<b>REVENUE</b>				
Capital Grants & Subsidies	0	0	(30,000)	0
Operating Grants & Subsidies	0	0	(25,300)	(25,280)
Fines & Penalties	0	0	(400)	0
Other Revenue	(52,210)	(52,210)	(69,360)	(52,200)
Gain on Disposal of Non-current Assets	(4,310)	(4,310)	(5,460)	0
<b>TOTAL REVENUE</b>	<b>(56,520)</b>	<b>(56,520)</b>	<b>(130,520)</b>	<b>(77,480)</b>
<b>EXPENDITURE</b>				
Operational Expenses	1,958,390	1,958,390	1,906,565	1,867,620
Other Expenses	2,250	2,250	0	1,780
Depreciation	685,000	685,000	797,850	797,850
Loss on Disposal of Non-current Assets	0	0	44,400	8,840
Corporate Overhead Allocated	855,250	854,893	937,373	1,036,910
<b>TOTAL EXPENDITURE</b>	<b>3,500,890</b>	<b>3,500,533</b>	<b>3,686,188</b>	<b>3,713,000</b>
<b>TOTAL PARKS OPERATIONS</b>	<b>3,444,370</b>	<b>3,444,013</b>	<b>3,555,668</b>	<b>3,635,520</b>
<b>PARKS SERVICES ROAD RESERVE OPERATIONS</b>				
<b>EXPENDITURE</b>				
Operational Expenses	1,328,257	1,328,257	1,367,080	1,265,340
Corporate Overhead Allocated	89,940	89,863	85,320	330,540
<b>TOTAL EXPENDITURE</b>	<b>1,418,197</b>	<b>1,418,120</b>	<b>1,452,400</b>	<b>1,595,880</b>
<b>TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS</b>	<b>1,418,197</b>	<b>1,418,120</b>	<b>1,452,400</b>	<b>1,595,880</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>INFRASTRUCTURE SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(6,000)	(6,000)	(10,150)	(6,000)
Other Revenue	(6,000)	(6,000)	(4,000)	(6,000)
<b>TOTAL REVENUE</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(14,150)</b>	<b>(12,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,667,626	1,667,626	1,561,850	1,636,350
Administration Expenses	34,120	34,120	26,890	30,560
Operational Expenses	22,730	22,730	18,000	55,310
Other Expenses	95,000	95,000	131,000	215,710
Recurrent Projects	100,500	103,790	141,385	414,500
Non-recurrent Projects	215,500	215,500	25,000	50,000
Depreciation	8,200	8,200	96,950	96,950
Loss on Disposal of Non-current Assets	0	0	6,800	0
Operations Centre Allocated	61,910	61,910	71,653	63,060
Less Overheads Recovered	(2,193,586)	(2,193,586)	(2,065,378)	(2,550,440)
<b>TOTAL EXPENDITURE</b>	<b>12,000</b>	<b>15,290</b>	<b>14,150</b>	<b>12,000</b>
<b>TOTAL INFRASTRUCTURE SERVICES OVERHEADS</b>	<b>0</b>	<b>3,290</b>	<b>0</b>	<b>0</b>
<b>INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(78,000)	(78,000)	(83,500)	(78,000)
Capital Grants & Subsidies	(524,950)	(988,671)	(863,226)	(1,107,020)
Other Revenue	(7,608)	(7,608)	(5,500)	(10,810)
Gain on Disposal of Plant & Equipment	(48,690)	(48,690)	(23,600)	(53,000)
<b>TOTAL REVENUE</b>	<b>(659,248)</b>	<b>(1,122,969)</b>	<b>(975,826)</b>	<b>(1,248,830)</b>
<b>EXPENDITURE</b>				
Operational Expenses	1,826,841	1,826,841	1,809,396	1,798,890
Other Expenses	68,400	16,600	47,820	14,880
Depreciation	2,129,500	2,129,500	2,099,400	2,099,400
Loss on Disposal of Non-current Assets	3,870	3,870	31,000	0
Corporate Overhead Allocated	1,061,610	1,061,161	1,007,058	1,376,520
<b>TOTAL EXPENDITURE</b>	<b>5,090,221</b>	<b>5,037,972</b>	<b>4,994,674</b>	<b>5,289,690</b>
<b>TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>	<b>4,430,973</b>	<b>3,915,003</b>	<b>4,018,848</b>	<b>4,040,860</b>
<b>UNDERGROUNDING POWERLINES</b>				
<b>EXPENDITURE</b>				
Other Expenses	286,800	286,800	342,300	276,400
<b>TOTAL EXPENDITURE</b>	<b>286,800</b>	<b>286,800</b>	<b>342,300</b>	<b>276,400</b>
<b>TOTAL UNDERGROUNDING POWERLINES</b>	<b>286,800</b>	<b>286,800</b>	<b>342,300</b>	<b>276,400</b>

## Budget Management Report

	Adopted Budget 2016/17	Revised Budget 2016/17	Estimated Actuals 2016/17	Adopted Budget 2017/18
<b>FACILITIES MANAGEMENT</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(127,097)	(127,097)	(115,200)	(128,400)
<b>TOTAL REVENUE</b>	<b>(127,097)</b>	<b>(127,097)</b>	<b>(115,200)</b>	<b>(128,400)</b>
<b>EXPENDITURE</b>				
Administration Expenses	500	500	1,000	500
Operational Expenses	1,057,165	1,057,165	1,017,780	1,054,615
Other Expenses	129,800	181,600	130,400	279,850
Depreciation	1,258,900	1,258,900	1,238,300	1,238,700
Facility Overheads Allocated	211,740	211,740	211,740	231,510
Less Centre Maintenance Recovered	(823,600)	(823,600)	(921,000)	(820,200)
<b>TOTAL EXPENDITURE</b>	<b>1,834,505</b>	<b>1,886,305</b>	<b>1,678,220</b>	<b>1,984,975</b>
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>1,707,408</b>	<b>1,759,208</b>	<b>1,563,020</b>	<b>1,856,575</b>

# **FEES AND CHARGES**

**Fees and Charges**

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Schedule of Fees and Charges.....1



**CITY OF SUBIACO PROPOSED FEES AND CHARGES 2017/2018**

DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>FINANCE/ADMIN:</b>						
Rates Instalments Admin Fee	52.20	per year	52.20	per year	Exempt	N/A
Rates adhoc Instalments Admin Fee	52.20	per year	52.20	per year	Exempt	N/A
Rates enquires:						
- Ownership Details/Account Enquiry	45.00	per enquiry	45.00	per enquiry	Exempt	N/A
- Orders & Requisitions	90.00	per enquiry	90.00	per enquiry	Exempt	N/A
Interest on Overdue Rates & Charges	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Dishonoured Cheque fee	15.00	per cheque or as charged by banks	15.00	per cheque or as charged by banks	Free	Excl. GST
<b>FREEDOM OF INFORMATION ACT :</b>						
Application Fee	30.00	per application or as amended by legislation	30.00	per application or as amended by legislation	Exempt	N/A
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	Exempt	N/A
Photocopy charge	0.20	per page or as amended by legislation	0.20	per page or as amended by legislation	Exempt	N/A
<b>WASTE SERVICES:</b>						
80ltr Single Residential Waste Service (to be phased out 2017-18, no new applications after 1st July 2017)	267.00	1x80ltr Bin	267.00	per service	Exempt	N/A
120ltr Standard Residential Waste Service	346.00	1x120ltr Bin	290.00	per service	Exempt	N/A
240ltr Residential Waste Service	519.00	1x240ltr Bin	495.00	per service	Exempt	N/A
Extra 120ltr Residential Waste Service	380.60	per service	319.00	per service	Taxed	Incl. GST
Extra 240 ltr Residential Waste Service	570.90	1x240ltr Bin	544.50	per service	Taxed	Incl. GST
Commercial Waste Service	519.00	per service	519.00	per service	Exempt	N/A
Extra 240 ltr Commercial Waste Service	570.90	1x240ltr Bin	570.90	per service	Taxed	Incl. GST
Trailer passes	41.00	per pass	42.00	per pass	Taxed	Incl. GST
Compost bins	46.00	1x220ltr	47.00	1x220ltr	Taxed	Incl. GST
Sale of Green Bags	4.40	each	4.50	each	Taxed	Incl. GST
<b>PARKS:</b>						
Booking Fee - Low Level Risk Event			112.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event			169.00	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event			1,000.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event			2,250.00	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event			75.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event			175.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event			175.00	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event			400.00	per event	Exempt	N/A
Bond - Medium Level Risk Event			1,000.00	per event	Exempt	N/A
Bond - High Level Risk Event			2,500.00	per event	Exempt	N/A
Bond - Very High Level Risk Event			8,000.00	per event	Exempt	N/A
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity						
Event Booking Administration Charge	36.00	per day or part	75.00	per event	Taxed	Incl. GST
Large scale events	73.00	per day or part	350.00	per event	Taxed	Incl. GST
Minimum Bonds applied	140.00	per day or part	145.00	per event	Exempt	N/A
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity						
A Bond will be applied to protect verge trees during development			To be determined on application	per development	Exempt	N/A
<b>INFRASTRUCTURE</b>						
Reviewing of obstruction permit applications						
- Residential skip bins	30.80	per application	31.60	per application	Taxed	Incl. GST
- Building skip bins	72.80	per application	74.60	per application	Taxed	Incl. GST
- Full traffic management assessment	108.70	per application	111.40	per application	Taxed	Incl. GST
<b>TECHNICAL SERVICES:</b>						
Bond Inspection Fee	75.60	1st inspection no charge, fee applies to any subsequent inspections	200.00	per inspection	Exempt	N/A
Engineering Services					Taxed	Incl. GST
- Design	82.00	per hour	84.10	per hour	Taxed	Incl. GST
- Consultation	109.70	per hour	112.40	per hour	Taxed	Incl. GST
- Traffic Analysis	82.00	per hour	84.10	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	109.70	per hour	112.40	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development			To be determined on application	per development	Exempt	N/A
<b>ACCESS &amp; AMENITY</b>						
<b>Subiaco Oval - Event Support</b>						
Applies to all non-AFL sport and all AFL night games in excess of 12 in any calendar year that exceed 10,000 crowd	3,075.00	per game in excess of 12	3,075.00	per game in excess of 12	Taxed	Incl. GST
<b>Parking Stations:</b>						
Precinct 3: Daglish/Jolimont						
#15 Jersey Street	0.20	per 9-11 mins. Daily Max \$4.00	1.50	per hour. Daily Max \$4.00	Taxed	Incl. GST
#16 Hay Street	Free	no time limit	Free	Management Licence Free		N/A
#42 Stubbs Terrace	0.20	per 9-11 mins. Daily Max \$6.00 (once ticket machines installed)	1.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#70 Stubbs Terrace			1.50	per hour. Daily Max \$6.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 3	0.20	per 9-11 mins.	1.50	per hour. Daily Max \$8.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 3			1.50	per hour	Taxed	Incl. GST
<b>Precinct 4: Subiaco East</b>						
#1 Hamilton Street	0.40	per 9-11 mins. Daily Max \$17.00	2.50	per hour. Daily Max \$18.00	Taxed	Incl. GST
#2 York Street	0.40	per 9-11 mins. Daily Max \$17.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY (Continued)</b>						
#3 York Street	0.40	per 9-11 mins. Daily Max \$17.00	2.50	per hour. Daily Max \$17.00	Taxed	Incl. GST
#5 Subiaco Road	0.40	per 9-11 mins.	2.50	per hour. Daily Max \$18.00	Taxed	Incl. GST
#6 Haydn Bunton Drive	0.40	per 9-11 mins. Daily Max \$8.00	2.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#7 Olive Street	0.40	per 9-11 mins. Daily Max \$17.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#10 Roberts Road	0.40	per 9-11 mins. Daily Max \$8.00	2.50	per hour. Daily Max \$12.00	Taxed	Incl. GST
#19 Roberts Road	0.40	per 9-11 mins.	2.50	per hour. Daily Max \$18.00	Taxed	Incl. GST
#20 Thomas Street	0.40	per 9-11 mins. Daily Max \$17.00	2.50	per hour. Daily Max \$16.00	Taxed	Incl. GST
#63 Roberts Road	0.40	per 9-11 mins. Limit applies	3.00	per hour. Limit applies	Taxed	Incl. GST
#64 York Street	0.40	per 9-11 mins. Daily Max \$17.00	2.50	per hour. Daily Max \$17.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 4	0.40	\$17.	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 4			3.00	per hour	Taxed	Incl. GST
<b>Precinct 5: Shenton Park</b>						
#17 Onslow Road Monday to Friday Inclusive			1.80	per hour. First hour free, Daily Max \$10.00	Taxed	Incl. GST
#17 Onslow Road Saturday and Sunday			1.80	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
#18 Derby Road Monday to Friday Inclusive			1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#18 Derby Road Saturday and Sunday			1.80	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 5	0.30	per 9-11 mins. All Day parking to have daily max. \$6-\$13	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 5			2.50	per hour. Limit Applies	Taxed	Incl. GST
<b>Precinct 6: Central Subiaco</b>						
#9 Theatre Gardens	0.30	per 9-11 mins. Daily Max \$14.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#32 Nicholson Road	0.20	per 10 mins. Daily Max \$4.00	2.50	per hour. Daily Max \$4.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 6	0.40	per 9-11 mins. All Day parking to have daily max \$8	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
Any additional all day short-term paid parking in Precinct 6			3.50	per hour	Taxed	Incl. GST
<b>Precinct 7: Subi Centro</b>						
#21 Price Street (Lords)	Free	Limit applies.	Free	Limit applies.	Free	Excl. GST
#28 Roydhouse Street (North side)	0.40	per 9-11 mins. Daily Max \$6 - \$14	2.50	per hour. Daily Max \$12.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 7	0.40	per 9-11 mins. Daily Max \$6 - \$14	2.50	per hour. Daily Max \$12.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 7			2.50	per hour	Taxed	Incl. GST
<b>Precinct 8: Town Centre</b>						
#4 Seddon Street	Free		Free	Limit applies.	Free	Excl. GST
#11 Barker Road	0.60	per 9-11 mins. Limit applies - 1st hour free	3.60	per hour. Limit applies -1st hour free	Taxed	Incl. GST
#12 Park Street	0.60	per 9-11 mins. Limit applies - 1st hour free	3.60	per hour. Limit applies -1st hour free	Taxed	Incl. GST
#13 Rowland Street	0.60	per 9-11 mins. Limit applies - 1st hour free	3.60	per hour. Limit applies -1st 3 hours free (Trial Continues)	Taxed	Incl. GST
#14 Forrest Street	\$0.00 - \$1.00	per 9-11 mins. Limit applies - 1st hour free	Free	1st hour	Taxed	Incl. GST
- 2 hours			3.60	2 hours	Taxed	Incl. GST
- 3 hours			7.20	3 hours	Taxed	Incl. GST
- 4 hours			11.40	4 hours	Taxed	Incl. GST
- 5 hours			15.60	5 hours	Taxed	Incl. GST
- 6 hours			20.40	6 hours	Taxed	Incl. GST
- 7 hours			25.20	7 hours	Taxed	Incl. GST
- 8 hours			30.60	8 hours	Taxed	Incl. GST
- 9 hours			36.00	9 hours	Taxed	Incl. GST
- All day			42.00	All day	Taxed	Incl. GST
#23 Churchill Avenue	0.60	per 9-11 mins. Limit applies - 1st hour free	3.60	per hour. Limit applies	Taxed	Incl. GST
#41 Railway Road, adjacent KEMH	0.30	per 9-11 mins.	2.50	per hour. Daily Max \$14.00	Taxed	Incl. GST
#61 Subiaco Square	0.60	per 9-11 mins. Limit applies	4.00	Per hour (half hour limit)	Taxed	Incl. GST
#62 Railway Road	0.60	per 9-11 mins. Limit applies	Free	1st hour	Taxed	Incl. GST
- 2 hours			3.60	2 hours	Taxed	Incl. GST
- 3 hours			7.20	3 hours	Taxed	Incl. GST
- 4 hours			11.40	4 hours	Taxed	Incl. GST
- 5 hours			15.60	5 hours	Taxed	Incl. GST
- 6 hours			20.40	6 hours	Taxed	Incl. GST
- 7 hours			25.20	7 hours	Taxed	Incl. GST
- 8 hours			30.60	8 hours	Taxed	Incl. GST
- 9 hours			36.00	9 hours	Taxed	Incl. GST
- All day			42.00	All day	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 8	0.60	per 9-11 mins.	Free	1st hour	Taxed	Incl. GST
- 2 hours			3.60	2 hours	Taxed	Incl. GST
- 3 hours			7.20	3 hours	Taxed	Incl. GST
- 4 hours			11.40	4 hours	Taxed	Incl. GST
- 5 hours			15.60	5 hours	Taxed	Incl. GST
- 6 hours			20.40	6 hours	Taxed	Incl. GST
- 7 hours			25.20	7 hours	Taxed	Incl. GST
- 8 hours			30.60	8 hours	Taxed	Incl. GST
- 9 hours			36.00	9 hours	Taxed	Incl. GST
- All day			42.00	All day	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 8			3.60	per hour	Taxed	Incl. GST
<b>Other Parking Functions</b>						
Commercial Parking Permits - half day	14.00	per day (\$6.50 per half day)	10.00	per half day	Taxed	Incl. GST
Commercial Parking Permits - full day			16.00	per day	Taxed	Incl. GST
Temporary Visitor Parking Permits	5.00	Payable only after 20 free permits have been used in any 12 month period	6.00	12 month period	Taxed	Incl. GST
Resident Permits - Replacement	30.00	each	30.00	each	Exempt	N/A
Visitors Permits - Replacement	30.00	each	30.00	each	Exempt	N/A
Second Visitor Permit	30.00	each	30.00	each	Exempt	N/A
Private Parking Compliance Service Registration	100.00	registration	110.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	80.00	per year	85.00	per year	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY (Continued)</b>						
Private Parking Signs (small)	60.00	per sign	65.00	per sign	Taxed	Incl. GST
Private Parking Signs (large)	70.00	per sign	75.00	per sign	Taxed	Incl. GST
Private Parking Infringement Withdrawal	30.00	each	35.00	each	Taxed	Incl. GST
Final Demand Fee (Parking infringement)	16.40	each or as amended by legislation	18.20	each or as amended by legislation	Taxed	Incl. GST
Event parking reservation	5.00	per bay-day or part thereof	5.00	per bay/day or part thereof	Taxed	Incl. GST
Forrest Square - Hire of Space			660.00	Per day or part thereof for half the space	Taxed	Incl. GST
Forrest Square - Hire of Space			820.00	Per day or part thereof for whole space	Taxed	Incl. GST
<b>Amenity Functions</b>						
Impounded Shopping Trolleys	20.00	each	25.00	each	Exempt	N/A
Impound Fee - Dogs One day		per day or part there of (or as set by Shenton Park Dog Refuge)		per day or part there of (or as set by Shenton Park Dog Refuge)	Taxed	Incl. 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)	Taxed	Incl. 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)	Taxed	Incl. GST
<b>Abandoned Vehicle Release Fee</b>						
Abandoned Vehicle Release Fee - Stage 1	110.00	each	120.00	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	260.00	each	260.00	each	Exempt	Incl. GST
Impounded & portable sign	65.00	each	65.00	each	Taxed	Incl. GST
Other Impounded Goods	60.00	per square metre of space occupied	60.00	per square metre of space occupied	Exempt	N/A
<b>ANIMAL REGISTRATION:</b>						
<b>Dog Registration</b>						
Annual registration, unsterilised dog	50.00	per year or as amended by legislation	50.00	per year or as amended by legislation	Exempt	N/A
Annual registration, sterilised dog	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Exempt	N/A
Annual registration, Guide dog	Free	per year or as amended by legislation	Free	per year or as amended by legislation	Exempt	N/A
Triannual registration, unsterilised dog	120.00	per three year or as amended by legislation	120.00	per three year or as amended by legislation	Exempt	N/A
Triannual registration, sterilised dog	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Exempt	N/A
Triannual registration, Guide dog	Free	per three year or as amended by legislation	Free	per three year or as amended by legislation	Exempt	N/A
Life time registration, unsterilised dog	250.00	or as amended by legislation	250.00	or as amended by legislation	Exempt	N/A
Life time registration, sterilised dog	100.00	or as amended by legislation	100.00	or as amended by legislation	Exempt	N/A
Dogs owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Exempt	N/A
<b>Cat Registration</b>						
Annual cat registration	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Exempt	N/A
Triannual cat registration	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Exempt	N/A
Life time cat registration	100.00	per year or as amended by legislation	100.00	per year or as amended by legislation	Exempt	N/A
Cats owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Exempt	N/A
<b>HEALTH</b>						
Outdoor Dining Permit Application Fee	300.00	per application	305.00	per application	Exempt	N/A
Outdoor Dining Permit Fee	Free		Free	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	50.00	per application	50.00	per application	Exempt	N/A
Street Trading (standard permit) Application Fee	75.00	per application	75.00	per application	Exempt	N/A
Street Trading Permit Transfer Fee	50.00	per application	50.00	per application	Exempt	N/A
Street Trading Permit Fee - Daily	50.00	per day	55.00	per day	Exempt	N/A
Street Trading Permit Fee - Monthly	100.00	per month	120.00	per month	Exempt	N/A
Street Trading Permit Fee - Annual	175.00	per year	185.00	per year	Exempt	N/A
Street Trading Permit (local business goods display) Fee	Free		Free	per year	Free	Excl. GST
Street Market Permit Application Fee	250.00	per application	255.00	per application	Exempt	N/A
Street Market Permit Fee - Annual	10.00	per stall per year to a maximum of \$300.00	10.50	per stall per year to a maximum of \$350.00	Exempt	N/A
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 \$200.00	Exempt	N/A
Street Market Permit Fee - Daily	100.00	per day	125.00	per day	Exempt	N/A
Street Market Permit Transfer Fee	50.00	per transfer	50.00	per transfer	Exempt	N/A
Lodging House Registration Fee	180.00	per year or as amended by legislation	180.00	per year or as amended by legislation	Exempt	N/A
Food business notification / registration fee	50.00	per application	50.00	per application	Exempt	N/A
Food business annual risk assessment fee - high risk or 3 inspections	358.00	\$350 per year - pro rata charges where business does not operate for full year	360.00	\$360 per year - pro rata charges where business does not operate for full year	Exempt	N/A
Food business annual risk assessment fee - medium risk or 2 inspections	230.00	\$225 per year - pro rata charges where business does not operate for full year	240.00	\$240 per year - pro rata charges where business does not operate for full year	Exempt	Excl. GST
Food business annual risk assessment fee - low risk or 1 inspection	102.00	\$100 per year - pro rata charges where business does not operate for full year	105.00	\$105 per year - pro rata charges where business does not operate for full year	Exempt	N/A
Food business application fee (assessment of plans)	150.00	per application	155.00	per application	Taxed	Incl. GST
Food business re-inspection fee	150.00	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	Taxed	Incl. GST
Temporary food business administration fee	50.00	per notification	50.00	per notification to a maximum of \$150.00 per year	Exempt	N/A
Request for replacement of licence or registration certificate	40.00	per certificate	40.00	per certificate	Taxed	Incl. GST
Settlement enquiry - food business	120.00	per application	125.00	per application	Taxed	Incl. GST
Settlement enquiry - other health premises	60.00	per application	60.00	per application	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETPS	120.00	per certificate	120.00	per certificate	Free	Excl. GST
Application for approval of a Noise Management Plan for construction work carried out other than between the specified hours.	50.00	per application	55.00	per application	Exempt	N/A
Application for "approval of a non complying event" - Regulation 18 Environmental Protection (Noise) Regulations 1997	1,000.00	per application or as amended by legislation	1,000.00	per application or as amended by legislation	Exempt	N/A
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	Exempt	N/A
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	Exempt	N/A
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	Exempt	N/A
Late Notice of Notifiable Event Fee	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	Exempt	N/A
Laboratory analysis request	65.00 plus analysis cost	per hour per request plus analysis cost	72.00	per hour per request plus analysis cost	Taxed	Incl. GST
Application for approval of a public building	120.00	per application or as amended by legislation	120.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - <100 patrons	100.00	per application or as amended by legislation	50.00	per application or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>HEALTH (Continued)</b>						
Application for approval of a temporary event (public building) - 100 to 600 patrons			150.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 601 to 1,500 patrons			300.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 1,501 to 5,000 patrons			500.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 5,001 to 15,000 patrons	650.00	per application or as amended by legislation	650.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - >15,001 patrons	871.00	per application or as amended by legislation	871.00	per application or as amended by legislation	Exempt	N/A
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	Exempt	N/A
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	Exempt	N/A
Application to keep bees	350.00	per application	350.00	per application	Exempt	N/A
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	Exempt	N/A
Registration of any other offensive trade not specified	298.00	per year or as amended by legislation	298.00	per year or as amended by legislation	Exempt	N/A
<b>BUILDING</b>						
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 \$95.00	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 \$96.00	per application or as amended by legislation	Exempt	N/A
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 \$95.00	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 \$96.00	per application or as amended by legislation	Exempt	N/A
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 \$95.00	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 \$96.00	per application or as amended by legislation	Exempt	N/A
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	95.00	per application or as amended by legislation	96.00	per application or as amended by legislation	Exempt	N/A
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 2 to Class 9 building	95.00 for each storey of the building	per application or as amended by legislation	96.00 for each storey of the building	per application or as amended by legislation	Exempt	N/A
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	95.00	per application or as amended by legislation	96.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a completed building (s. 46)	95.00	per application or as amended by legislation	96.00	per application or as amended by legislation	Exempt	N/A
Application for a temporary occupancy permit for an incomplete building (s. 47)	95.00	per application or as amended by legislation	96.00	per application or as amended by legislation	Exempt	N/A
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	95.00	per application or as amended by legislation	96.00	per application or as amended by legislation	Exempt	N/A
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	95.00	per application or as amended by legislation	96.00	per application or as amended by legislation	Exempt	N/A
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 \$104.65	per application or as amended by legislation	\$10.60 for each strata unit covered by the application, but not less than \$105.80	per application or as amended by legislation	Exempt	N/A
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 \$95.00	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 \$96.00	per application or as amended by legislation	Taxed	Incl. GST
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 \$95.00	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 \$96.00	per application or as amended by legislation	Taxed	Incl. GST
Application to replace an occupancy permit for an existing building (s. 52(1))	95.00	per application or as amended by legislation	96.00	per application or as amended by legislation	Exempt	N/A
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))		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 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))	95.00	per application or as amended by legislation	96.00	per application or as amended by legislation	Exempt	N/A
Certificate of Design Compliance - Value of works \$30,000 or less	300.00	per application	305.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,000 or less	512.00	per application	525.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	420.00	per application	430.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	717.00	per application	735.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	540.00	per application	550.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	922.00	per application	945.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works more than \$100,000	540.00 plus 0.1% of the estimated value of the works	per application	450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. 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	Taxed	Incl. GST
Certificate of Design Compliance - Value of works more than \$100,000	300.00	per application	305.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,000 or less	512.00	per application	525.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	420.00	per application	430.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	717.00	per application	735.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	540.00	per application	550.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	922.00	per application	945.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works more than \$100,000	540.00 plus 0.1% of the estimated value of the works	per application	450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>BUILDING (Continued)</b>						
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	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,000 or less	300.00	per application	305.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	512.00	per application	525.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	420.00	per application	430.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	717.00	per application	735.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	540.00	per application	550.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	922.00	per application	945.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works more than \$100,000	540.00 plus 0.1% of the estimated value of the works	per application	450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. 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	Taxed	Incl. GST
Request for Registered Building Surveyor Consultancy or Site Inspection Services	128.00	per hour	130.00	per hour	Taxed	Incl. GST
Sign Licence Fee	51.00	per application	55.00	per application	Exempt	N/A
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	Exempt	N/A
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	Free - Div 81 (5.156)	
Photocopying	0.30	per A4 equivalent	0.30	per A4 equivalent	Taxed	Incl. GST
Plan Copy (external printing)	Cost	cost of external printing provider	Cost	cost of external printing provider	Taxed	Incl. GST
Plan Archival Search	50.00	per search request	50.00	per search request	Taxed	Incl. GST
Plan Archival Search - Commercial / Industrial			120.00	per search request	Taxed	Incl. GST
Annual Pool Inspection Fee	40.00	per pool per year	26.50	per pool per year	Exempt	N/A
Unscheduled Pool Inspection Fee	106.00	per inspection (includes copy of inspection report)	115.00	per inspection (includes copy of inspection report)	Taxed	Incl. GST
Request additional copy of swimming pool inspection report	35.00	per request	35.00	per request	Taxed	Incl. GST
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	Exempt	N/A
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	Exempt	N/A
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	Exempt	N/A
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	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	61.65	Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	61.65	Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
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	Exempt	N/A
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	Exempt	N/A
Building Construction Industry Training Fund - Value of works more than \$19,999.00	0.2% of the estimated value of the works	per application	0.2% of the estimated value of the works	per application as amended by legislation	Exempt	N/A
Smoke alarms alternative solution application fee	174.40	per application	176.30	per application	Exempt	N/A
<b>PLANNING</b>						
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 is —						
1 (a) not more than \$50 000	147.00	Or as amended by legislation	139.00	Or as amended by legislation	Exempt	N/A
(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	Exempt	N/A
(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	\$1 600 + 0.257% for every \$1 in excess of \$500,000	Or as amended by legislation	Exempt	N/A
(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	\$6740 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	Exempt	N/A
(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	\$11,890 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	Exempt	N/A
(f) more than \$21.5 million	\$34 196	Or as amended by legislation	32,185.00	Or as amended by legislation	Exempt	N/A
Determining a development application (other than for an extractive industry) where the development has commenced or 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	Free	N/A
3 Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	Or as amended by legislation	696.00	Or as amended by legislation	Free	N/A
4 Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
5A. Determining an application to amend or cancel development approval	295.00	Or as amended by legislation	295.00	Or as amended by legislation	Free	N/A
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced	222.00	Or as amended by legislation	209.00	Or as amended by legislation	Free	N/A
7 Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 6 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A

DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>PLANNING (Continued)</b>						
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval 8 expires	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
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	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
12 Providing a zoning certificate	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
13 Replying to a property settlement questionnaire	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
14 Issue of written planning advice	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Taxed	N/A
<b>Subdivision</b>						
5 Providing a subdivision clearance for —						
(a) not more than 5 lots	73.00	per lot, or as amended by legislation	69.00	or as amended by legislation	Exempt	N/A
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	\$69 for first five lots then \$35 per lot	or as amended by legislation	Exempt	N/A
(c) more than 195 lots	7,393.00	or as amended by legislation	6,959.00	or as amended by legislation	Exempt	N/A
<b>Change of Use</b>						
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 10 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	295.00	or as amended by legislation	295.00	or as amended by legislation	Free	N/A
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 11 does not apply, where the change or the alteration, extension or 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	Free	N/A
<b>Town Planning Scheme Amendments, Structure Plans, Activity Centre Plans and Local Development Plans</b>						
Initiation fee - Basic amendment (includes non-refundable Lodging Fee)	\$3,000 (refund \$2,000 if not initiated)		\$3,000 (refund \$2,000 if not initiated)		Exempt	N/A
Initiation fee - Standard amendment (includes non-refundable Lodging Fee)	\$6,000 (refund \$5,000 if not initiated)		\$6,000 (refund \$5,000 if not initiated)		Exempt	N/A
Initiation fee - Complex (includes non-refundable Lodging Fee)	\$6,500 (refund \$5,500 if not initiated)		\$6,500 (refund \$5,500 if not initiated)		Exempt	N/A
Lodging Fee (non-refundable)	1,000.00		1,000.00		Exempt	N/A
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	Exempt	N/A
<b>Other</b>						
Public consultation of DA (significant application)	200.00	each	220.00	each	Taxed	Incl. GST
Public consultation of DA (standard application)			110.00	each	Taxed	Incl. GST
Street numbering requests			100.00	each	Exempt	N/A
Town Planning Scheme No. 4 Map (printed copy)	30.00	each	30.00	each	Exempt	N/A
Town Planning Scheme No. 4 Text (printed copy)	25.00	each	25.00	each	Exempt	N/A
Planning Policy Manual (printed copy)	25.00	each	25.00	each	Exempt	N/A
Subiaco Central Development Plan (printed copy)	40.00	each	40.00	each	Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	50.00	each	50.00	each	Exempt	N/A
North Subiaco Structure Plan (printed copy)	50.00	each	50.00	each	Exempt	N/A
Subiaco Planning Strategy (printed copy)	50.00	each	50.00	each	Exempt	N/A
Liquor Control Act section 40 certificate	80.00	each	80.00	each	Exempt	N/A
Liquor Control Act section 40 certificate - amendment	50.00	each	50.00	each	Exempt	N/A
<b>COMMUNITY DEVELOPMENT</b>						
<b>Community Programs</b>						
Film Club	14.00	per event	\$8-\$16	per event	Taxed	Incl. GST
Community Lunches	14.00	per event	16.00	per event	Taxed	Incl. GST
High Tea / Morning Tea / Afternoon Tea events	12.00	per event	15.00	per event	Taxed	Incl. GST
Subiaco Number Plates-existing plate numbers	240.25	per plate	246.30	per plate	Taxed	Incl. GST
Subiaco Number Plates-additional requested plate numbers	240.25	per plate	246.30	per plate	Taxed	Incl. GST
Various Community Events		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.		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.	Taxed	Incl. GST
<b>LIBRARY</b>						
Late item return	3.00	per item	3.00	per item	Taxed	Incl. GST
Replacement of non-returned item	Cost	per item	Cost	per item	Taxed	Incl. GST
Photocopying - Black & White A4	0.20	per page	0.20	per page	Taxed	Incl. GST
Photocopying - Black & White A3	0.30	per page	0.30	per page	Taxed	Incl. GST
Photocopying - Colour A4	0.50	per page	0.50	per page	Taxed	Incl. GST
Photocopying - Colour A3	1.00	per page	1.00	per page	Taxed	Incl. GST
Computer Printing - Black & White A4	0.20	per page	0.20	per page	Taxed	Incl. GST
Computer Printing - Black & White A3	0.30	per page	0.30	per page	Taxed	Incl. GST
Computer Printing - Colour A4	0.50	per page	0.50	per page	Taxed	Incl. GST
Computer Printing - Colour A3	1.00	per page	1.00	per page	Taxed	Incl. GST
Replacement Cards	5.00	per individual	5.00	per individual	Taxed	Incl. GST
Library Bags	1.10	per bag	1.10	per bag	Taxed	Incl. GST
Shaun Tan Cards	0.50	per item	0.50	per item	Taxed	Incl. GST
Shaun Tan Bookmarks	0.20	per item	0.20	per item	Taxed	Incl. GST
Library events			By Event *	event and charge is to recover costs only, to be capped	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>MUSEUM</b>						
Museum photographic reproduction charge:						
- to individuals for private purposes	15.00	plus cost per photograph	15.00	plus cost per photograph	Taxed	Incl. GST
- to business/organisations for commercial purposes	60.00	plus cost per photograph	60.00	plus cost per photograph	Taxed	Incl. GST
History of Subiaco Book - "Tales of a Singular City"	45.00	per book	50.00	per book	Taxed	Incl. GST
Various photograph sizes			By Size	To be determined by size of image purchasing	Taxed	Incl. GST
<b>RECREATION SERVICES - LORD'S</b>						
<b>ADMINISTRATION</b>						
Administration Fee	75.00	Per Hour charge for fixture preparation	75.00	Per Hour charge for fixture preparation	Taxed	Incl. GST
Bond - Event Hire - Base Rate	500.00	Per Booking	500.00	Per Booking	Exempt	N/A
Bond - Event Hire - Top Rate	10,000.00	Per Event	10,000.00	Per Event	Exempt	N/A
Facility Hire - Cleaning Fee	110.00	Per Hour / Staff	110.00	Per Hour / Staff	Taxed	Incl. GST
Retail Items	Market Value	Per Item		Per Item	Taxed	If applicable
Seasonal Promotional Discount	5-25%	Per Item	5-25%	Per Item	Taxed	Incl. GST
In Centre Advertising Fee	\$50-\$400	Per advertisement. Does not include installation costs	\$50 - unlimited	Per advertisement. Does not include production and installation costs	Taxed	Incl. GST
E-newsletter Advertising Fee	100.00	Subject to availability	100.00	Subject to availability	Taxed	Incl. GST
<b>CENTRE SERVICES</b>						
<b>Facility Hire</b>						
Meeting Room	35.00	Per Hour	36.00	Per Hour	Taxed	Incl. GST
Squash Walkway	21.00	Per Hour. Applies where no catering is provided	22.00	Per Hour. Applies where no catering is provided	Taxed	Incl. GST
<b>Cafe</b>						
Beverage Items	Market Value		Market Value		Taxed	If applicable
Food Items	Market Value		Market Value		Taxed	If applicable
Alcohol Items	Market Value		Market Value		Taxed	Incl. GST
Retail Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
After Hours Opening - Café	100.00	per hour. In addition to After Hours opening fee for centre	100.00	Per hour. In addition to After Hours opening fee for centre	Taxed	Incl. GST
Public Holiday Surcharge	10%		10%		Taxed	Incl. GST
<b>Creche</b>						
Single Creche Visit - Member 90 minute	6.20	Per Child Per Visit	5.00	Per Child Per Visit. 90min max	Taxed	Incl. GST
Single Creche Visit - Non member 90 minute	7.80	Per Child Per Visit	7.00	Per Child Per Visit. 90 min max	Taxed	Incl. GST
Single Creche Visit - Member 180min			8.00	Per child per visit. 180 min max	Taxed	Incl. GST
Single Creche Visit - Non member 180 min			10.00	Per child per visit. 180 min max	Taxed	Incl. GST
Five Visit Card - 90min session	28.50	5 Visits	25.00	5 Visits - 90min per session	Taxed	Incl. GST
Five visit card - 180 min session		5 visits	40.00	5 visit - 180 min per session	Taxed	Incl. GST
Ten Visit Card - 90 min session	55.00	10 Visits	45.00	10 Visits	Taxed	Incl. GST
10 Visit Card - 180min session			72.00	10 Visits. 180min session only	Taxed	Incl. GST
Second and subsequent child discount - single visit			25%	Applies to second and subsequent child in same care session. Single visit only	Taxed	Incl. GST
<b>Lifestyle Program</b>						
Casual Visit	Market Value	Per Person Per Visit	Market Value	Per person per visit	Taxed	Incl. GST
Term Enrolment	Market Value	Per Person Per Term	Market Value	Per person per visit	Taxed	Incl. GST
Net Set Go - First registration per year			105.00	per person per visit	Taxed	Incl. GST
Net Set Go - 2nd and subsequent years registration			85.00	Per person per visit	Taxed	Incl. GST
<b>Birthday parties</b>						
Single Child	15.00	Per child	15.50	Per child	Taxed	Incl. GST
Catering Charge	15.00	Per child	15.50	Per child	Taxed	Incl. GST
<b>HEALTH AND FITNESS</b>						
<b>Hire Fees</b>						
Lost Towel	15.00	Per Towel	15.00	Per towel	Taxed	Incl. GST
<b>Casual Entry</b>						
Casual Group Fitness Visit	16.50	Per Class	16.50	Per class	Taxed	Incl. GST
Casual Pool Visit	12.50	Per Visit. Only available under special circumstance	12.50	Per visit. Only available under special circumstance	Taxed	Incl. GST
Casual Pool Visit (Not for Profit Hire)	6.20	Per visit. Only available under special circumstance	6.20	Per visit. Only available under special circumstance	Taxed	Incl. GST
Casual Full Access Visit	31.00	Per Visit	25.00	Per visit	Taxed	Incl. GST
Special Group Entry	6.50	Per Visit	6.50	Per visit	Taxed	Incl. GST
Lords Group Fitness Community Class	5.00	per visit	5.00	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Gold Fitness Casual Entry	8.00	Per visit. Seniors discount does not apply	8.50	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Special Promotion	FREE	Bring a Friend for free. Applied throughout promotion period only	FREE	Bring a Friend for free. Applied throughout promotion period only	Taxed	Incl. GST
<b>Memberships</b>						
Administration Fees					Taxed	Incl. GST
Suspension Fee (6 and 12 month Memberships)	20.00	Per suspension.	20.00	Per suspension	Taxed	Incl. GST
Transfer Fee	50.00	Per Membership	50.00	Per membership	Taxed	Incl. GST
Direct Debit Establishment Fee	Market rate	Per Account establishment	Market rate	Per account establishment	Taxed	Incl. GST
Direct Debit Cancellation Fee			100.00		Taxed	Incl. GST
<b>New Memberships</b>						
Visit Card - 10	160.00	10 visits	155.00	10 visits	Taxed	Incl. GST
Day Member - 1 Month	120.00	Per Month	120.00	Per month	Taxed	Incl. GST
Day Member - 3 Months	310.00	Per 3 Months	310.00	Per 3 months	Taxed	Incl. GST
Day Member - Direct Debit (12 month contract)	66.00	Per Month	66.00	Per month	Taxed	Incl. GST
Full Member - 1 Month	130.00	Per Month	130.00	Per month	Taxed	Incl. GST
Full Member - 3 Months	340.00	Per 3 Months	340.00	Per 3 months	Taxed	Incl. GST
Full Member - Direct Debit (12 mth contract)	76.00	Per Month	76.00	Per month	Taxed	Incl. GST
Full Member - Team Captain	240.00	Per Season	240.00	Per season	Taxed	Incl. GST
Day Access - ACSF Student Membership	210.00	Per 3 months (Must provide proof of ACSF enrolment)	220.00	Per 3 months (Must provide proof of ACSF enrolment)	Taxed	Incl. GST
Day Access - Subiaco Recovery Network	35.00	Per month. Must be registered with Subiaco Recovery Network Program	35.00	Per month. Must be registered with Subiaco Recovery Network Program	Taxed	Incl. GST



DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>RECREATION SERVICES - LORD'S (Continued)</b>						
<b>Twelve Month Memberships</b>						
Day Member - 12 Months	792.00	Per 12 Months	792.00	Per 12 months	Taxed	Incl. GST
Full Member - 12 Months	912.00	Per 12 Months	912.00	Per 12 months	Taxed	Incl. GST
<b>Pool Memberships. Only Seniors Discount applies</b>						
Direct Debit - Monthly			30.00	Per member per month. Access from 12.30 - 3pm Mon - Fri and after 12 noon Saturday	Taxed	Incl. GST
12 months			360.00	Per member per year. Access from 12.30 - 3pm Mon - Fri and after 12 noon Saturday	Taxed	Incl. GST
<b>Corporate Memberships</b>						
100 Visit Card	850.00	Must be an employee of a registered business. Excludes sole traders	850.00	Must be an employee of a registered business. Excludes sole traders	Taxed	Incl. GST
200 Visit Card	1,600.00	MINIMUM 15 employees to be set up	1,600.00	Minimum 15 employees to be set up	Taxed	Incl. GST
400 Visit Card	2,800.00	MINIMUM 30 initial employees to be setup	2,800.00	Minimum 30 initial employees to be setup	Taxed	Incl. GST
Group Membership	10%	Percentage	10%	Percentage	Taxed	Incl. GST
Student Membership	15%	Percentage. Proof of eligibility required	15%	Percentage. Proof of eligibility required	Taxed	Incl. GST
Concession Membership	15%	Percentage. Proof of eligibility required	15%	Percentage. Proof of eligibility required	Taxed	Incl. GST
Over 80 years			100%	Percentage, available for subiac residents and current members who have been a member for 5 years or more. Proof of eligibility required	Taxed	Incl. GST
Seasonal Promotions	10%-50%	Percentage	10%-50%	Percentage	Taxed	Incl. GST
Lords Partner Discount	15%	Only available to registered participants of Lords tenants as a promtional offer	15%	Only available to registered participants of Lords tenants as a promtional offer	Taxed	Incl. GST
Seniors Membership	20%	Percentage	20%	Percentage	Taxed	Incl. GST
<b>Pool</b>						
Not For Profit Group - Single Lane	23.50	Per Hour. Max 3 lanes to be booked simultaneously	22.00	Per hour. Max 3 lanes to be booked simultaneously	Taxed	Incl. GST
Commercial - Single Lane (low)	21.00	Per hour per lane	22.00	Per hour per lane	Taxed	Incl. GST
Commercial - Single Lane (high)	29.00	Per hour per lane	30.00	Per hour per lane	Taxed	Incl. GST
<b>Group Fitness</b>						
Facility Hire					Taxed	Incl. GST
Main Studio 1	64.50	Per Hour	66.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2	49.00	Per Hour	50.00	Per hour	Taxed	Incl. GST
Group Fitness Instructor	77.00	Subject to availability. Per class	80.00	Subject to availability. Per class	Taxed	Incl. GST
<b>Personal Training</b>						
Single Sessions					Taxed	Incl. GST
45 minute Session			68.00	per session. Valid 12 months from date of purchase	Taxed	Incl. GST
PT for 2					Taxed	Incl. GST
45 minute session			95.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
<b>Multi Session Discounts</b>						
10 Pack		10% Percentage		5% Percentage	Taxed	Incl. GST
<b>Small Group Training</b>						
Tribe Fit 2: Tribe Core, Tribe Life - Non Member	300.00	Per 7 week season	300.00	Per 7 week season	Taxed	Incl. GST
Tribe Fit 2: Tribe Core, Tribe Life - Member	175.00	Per 7 week season	175.00	Per 7 week season	Taxed	Incl. GST
Tribe Fit 3: Member	262.50	Per 7 week season	262.50	Per 7 week season	Taxed	Incl. GST
TribePunch			245.00	Per 7 week season	Taxed	Incl. GST
Tribe Fit - First Season Promotion	150.00	Per 7 week season	150.00	Per 7 week season	Taxed	Incl. GST
<b>SPORTS</b>						
Facility Hire					Taxed	Incl. GST
Public Holiday Surcharge	10%	Applies to all court hire fees on a Public Holiday	10%	Applies to all court hire fees on a Public Holiday	Taxed	Incl. GST
Bump In / Bump Out Fee	30.00	Per Hour	30.00	Per hour	Taxed	Incl. GST
Data Projector <sup>a</sup> Use within Lords only	50.00	Per day	50.00	Per day	Taxed	Incl. GST
Table or Chair Hire Fee	0.50	per item per day. In centre use only	0.50	per item per day. In centre use only	Taxed	Incl. GST
Whiteboard <sup>a</sup> Use within Lords only	5.00	Per day	5.00	Per day	Taxed	Incl. GST
Small Room Storage Fee	50.00	Per square metre per annum	50.00	Per square metre per annum	Taxed	Incl. GST
After Hours Opening - Centre	200.00	per hour. Subject to availability. Requires two staff	200.00	per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
<b>Competitions</b>						
Team Nomination Fee - Early Bird	165.00	Includes two game fees. Available until two weeks prior to season commencement	170.00	Includes two game fees. Available until two weeks prior to season commencement	Taxed	Incl. GST
Team Nomination Fee	195.00	Includes two game fees	200.00	Includes two game fees	Taxed	Incl. GST
Senior Sports Team Game Fee	66.00	Per team per game	68.00	Per team per game	Taxed	Incl. GST
Team Withdrawal Fee	132.00	Per team	136.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	132.00	Per team per forfeit	136.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	99.00	Per team per forfeit	102.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Between 24hrs and 7 days notice	66.00	Per team per forfeit	68.00	Per team per forfeit	Taxed	Incl. GST
Bib Hire	10.00	Per set	10.00	Per set	Taxed	Incl. GST
<b>Sports Courts</b>						
Sports Courts Casual Use	6.00	Per person	6.00	Per person	Taxed	Incl. GST
Lords Member or Team Discount on court hire	0.15	Applies to Lords court areas. Current teams and members only	15%	Applies to Lords court areas. Current teams and members only	Free	N/A
Schools and State Sporting Associations / Clubs / Not for profits	0.30		30%		Free	N/A
Wooden 1/2 Court General Hire	29.00	Per hour Per 1/2 Court	30.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Wooden Full Court General Hire	45.50	Per hour per court	46.50	Per hour per court	Taxed	Incl. GST
Small Court Hire	19.00	Per hour per court. Courts 6 - 9 only	19.50	Per hour per court. Courts 6 - 9 only	Taxed	Incl. GST
Badminton Court Hire			15.00	Per hour per court	Taxed	Incl. GST
Commercial Full Wooden Court Hire Rate	41.00	Per hour per court	42.00	Per hour per court	Taxed	Incl. GST
Commercial Full Tennis Court Hire Rate	25.00	Per hour per court	25.50	Per hour per court	Taxed	Incl. GST
Casual Hire	30.50	Per hour per court	31.00	Per hour per court	Taxed	Incl. GST
<b>Squash Courts</b>						
Casual Hire - Non Peak	19.50	Per hour per court	20.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak	25.50	Per hour per court	26.00	Per hour per court	Taxed	Incl. GST



DESCRIPTION OF FEE OR CHARGE	2016/2017 SCHEDULED FEE	PER UNIT	2017/2018 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>COMMUNITY FACILITIES</b>						
<b>Extended Bookings (more than one day in succession) charged at 8hrs per day at the specified series rate</b>						
<b>Shenton Park Community Centre</b>						
Main Hall - 100 persons	57.00	per hour	58.50	per hour	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	25.00	per hour	25.50	per hour	Taxed	Incl. GST
Sound System Hire			50.00	per booking	Taxed	Incl. GST
<b>The Palms Community Centre</b>	86.00	per hour	88.00	per hour	Taxed	Incl. GST
Rosalie Pavilion					Taxed	Incl. GST
<b>Subiaco Community Centre</b>						
Main Hall - 100 persons	56.00	per hour	57.50	per hour	Taxed	Incl. GST
Tom Dador Community Centre					Taxed	Incl. GST
West Hall - 55 persons	35.50	per hour	36.50	per hour	Taxed	Incl. GST
East Hall - 100 persons	41.00	per hour	42.00	per hour	Taxed	Incl. GST
Outdoor Garden Area	24.00	per hour	24.50	per hour	Taxed	Incl. GST
<b>Community Centre Hire - Discounts available</b>						
Community Casual - Subiaco	10%	Weddings / Parties/ School or Sporting Groups	10%	Weddings / Parties/ School or Sporting Groups	Taxed	Incl. GST
Community Regular - Subiaco	10%	Weddings / Parties/ School or Sporting Groups	10%	Weddings / Parties/ School or Sporting Groups	Taxed	Incl. GST
Not for Profit	60%		60%		Taxed	Incl. GST
Charity - Regular / Casual	60%		60%		Taxed	Incl. GST
<b>Administration Fees</b>						
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.					Taxed	Incl. GST
Surcharge of 25% may apply to changes to bookings within two weeks of the hire date.					Taxed	Incl. GST
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, Pass on LGCI + 1%	Taxed	Incl. GST
Hire - up to \$50	23.00	per hire	23.00	per hire, Pass on LGCI + 1%	Taxed	Incl. GST
Hire over \$50	67.90	per hire	67.90	per hire, Pass on LGCI + 1%	Taxed	Incl. 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	Taxed	Incl. GST
Cancellation Fee (> 14 days notice)	20%	Per booking	20%	Per booking	Taxed	Incl. GST
Cancellation Fee (< 14 days notice)	100%	Per booking	100%	Per booking	Taxed	Incl. GST
Casual Cancellation (>14 days)	20%	Per booking	20%	Per booking	Taxed	Incl. GST
Permanent user change / cancellation (14 - 30 days)	20.00	Per booking	20.00	Per booking	Taxed	Incl. GST
Permanent Cancellation (>30 days)	No charge	Per booking	No charge	Per booking	Taxed	Incl. GST
Cost of security callout	Market value	per breach	Market rate	per breach, Pass on LGCI + 1%	Taxed	Incl. GST
Breach of Terms & Conditions	100.00	per breach	100.00	per breach, Pass on LGCI + 1%	Taxed	Incl. GST
Cleaning charge	200.00	Per booking. All bookings involving the sale or consumption of alcohol	200.00	Per booking. All bookings involving the sale or consumption of alcohol	Taxed	Incl. GST
<b>Bonds</b>						
Key deposit for keys on permanent loan.	75.00	per key	75.00	per key	Exempt	N/A
Lost keys, damage and extra cleaning.	Market Rate	Per hour - minimum of 2 hours	Market Rate	Per hour - minimum of 2 hours	Exempt	N/A
Community Casual Bookings - with Alcohol	1,250.00	per booking	1,250.00	per booking	Exempt	N/A
Parties / Functions - Bucks and Hens	2,500.00	per booking. Compulsory Security also required at Hirers expense	2,500.00	per booking. Compulsory Security also required at Hirers expense	Exempt	N/A
Parties / Functions - 16, 17, 18th and 21st Birthday Parties	5,000.00	per booking. Compulsory Security also required at Hirers expense	5,000.00	per booking. Compulsory Security also required at Hirers expense	Exempt	N/A
Commercial Events - Top Rate	10,000.00	per booking	10,000.00	per booking	Exempt	N/A
<b>Storage</b>						
Small	25.00	Per annum	25.00	Per annum	Taxed	Incl. GST
Medium	50.00	Per annum	50.00	Per annum	Taxed	Incl. GST
Large	100.00	Per annum	100.00	Per annum	Taxed	Incl. GST
<b>Personal Training Permit Fees</b>						
<b>Small Group</b>						
Small Group Summer	300.00	Per group	200.00	Per group	Taxed	Incl. GST
Small Group Winter	200.00	Per group	150.00	Per group	Taxed	Incl. GST
Small Group Annual	400.00	Per group	300.00	Per group	Taxed	Incl. GST
Medium Group					Taxed	Incl. GST
Medium Group Summer	600.00	Per group	400.00	Per group	Taxed	Incl. GST
Medium Group Winter	400.00	Per group	300.00	Per group	Taxed	Incl. GST
Medium Group Annual	800.00	Per group	600.00	Per group	Taxed	Incl. GST
<b>Large Group</b>						
Large Group Summer	900.00	Per group	600.00	Per group	Taxed	Incl. GST
Large Group Winter	600.00	Per group	450.00	Per group	Taxed	Incl. GST
Large Group Annual	1,200.00	Per group	900.00	Per group	Taxed	Incl. GST
<b>Tennis Courts:</b>						
Court Hire - Troy Tce	Market Rate		Market Rate		Taxed	Incl. GST
<b>Active Reserves</b>						
Commercial Use of Parks and Reserves			Market Rate	Per booking	Taxed	Incl. GST
Casual Use of Sports Spaces			50.00	Per field, per session	Taxed	Incl. GST
Tennis Club Court Usage	25% of annual maintenance cost	based on prior 3 year average	25% of annual maintenance cost	based on prior 3 year average	Taxed	Excl. GST
Cricknet Club Turf Wicket Usage	5% of annual maintenance cost	based on prior 3 year average	5% of annual maintenance cost	based on prior 3 year average	Taxed	Excl. GST
Rosalie Park Playing Field Usage - Seniors	20% of annual maintenance cost	based on prior 3 year average	20% of annual maintenance cost	per hour	Taxed	Excl. GST
Rosalie Park Playing Field Usage - Juniors	10% of annual maintenance cost	based on prior 3 year average	10% of annual maintenance cost	per hour	Taxed	Excl. GST