



# City of Subiaco

## Budget 2018-19

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**CITY OF SUBIACO**  
**2018-19 BUDGET**

That the Council adopt the 2018-19 Budget for the City of Subiaco, including the following:-

1. The Budget 2018-19 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 6.5590 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 one thousand one hundred and sixty five dollars (\$1,165) 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:, \$296 for one standard residential waste service, \$505 for one 240 litre residential waste service, \$529 for one standard commercial waste service, and \$1,450 for one 660 litre commercial waste service per property per year. Additional services are subject to GST;
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 2018;
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**

### **BACKGROUND**

The Budget is based on the city's Strategic Financial Plan 2018-2028 that is currently under development, following a review of the City's Strategic Community Plan in 2017.

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. Providing an overview of services, links to supporting plans and strategies the Corporate Business Plan provides a reporting framework for measuring progress towards desired outcomes.

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 council decisions, funding of major projects (such as required infrastructure renewals and upgrades), and actions approved within the City's Corporate Business Plan.

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, the community event program and withdrawing from the provision of HACC services 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>

For the 2018 -19 budget the city has had to account for:

1. Impacts of the relocation of Princess Margaret Hospital on parking revenue;
2. Closure of Subiaco Ovals impact on parking fines;
3. A starting deficit for 2018 – 19 \$182,000; and,
4. Increases in cost of operations.

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 for 2018 - 19:

- salary and wages (1.75%);
- road construction (1.9%);
- non-residential buildings (1.6%);
- Perth consumer price index (1.5%);
- machinery and equipment cost (1.5%); and
- electricity and street lighting (3.3%).

The LGCI is anticipated to be at 2% for the 2018 -19 financial year.

The 2018 -19 Budget provides for:

- Wages growth of 1.5% based on the City's Enterprise Agreement;
- Materials and contracts cost increases of 1.5%
- Utilities cost increases of 3.3%.

The City has reviewed the following as part of the budget preparation:

- long term impact of any new assets/services/projects
- priorities, timing and resource requirements
- operating expenditure / capital expenditure
- financial costs (i.e. loans, interest, insurance, depreciation)
- funding sources (i.e. savings, fees, charges, grants, reserves, loans)
- rating strategy

The budget papers reflect the changes made to address the budget deficit, increases in costs and adjustments to revenues as required to present a balanced budget for the 2018 -19 resulting in a 2.5% rate in the dollar increase.

The key **Principles** applied in developing the 2018-19 budget are:

- operating expenditure are based on the outcome of the services review and adjusted for the known impacts;
- capital expenditure based on the Strategic Financial Plan provisions, developed through the Strategic Asset Management Plan (SAMP) and detailed in the 5 year Capital Works Plan;
- 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.

Council has already approved the Operations Centre relocation, 5 year capital works program, and the fees and charges for 2018-19 to form part of the budget in March 2018, April 2018 and May 2018 respectively.

## **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 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.

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

Revenue Sources (Own Sources Income):

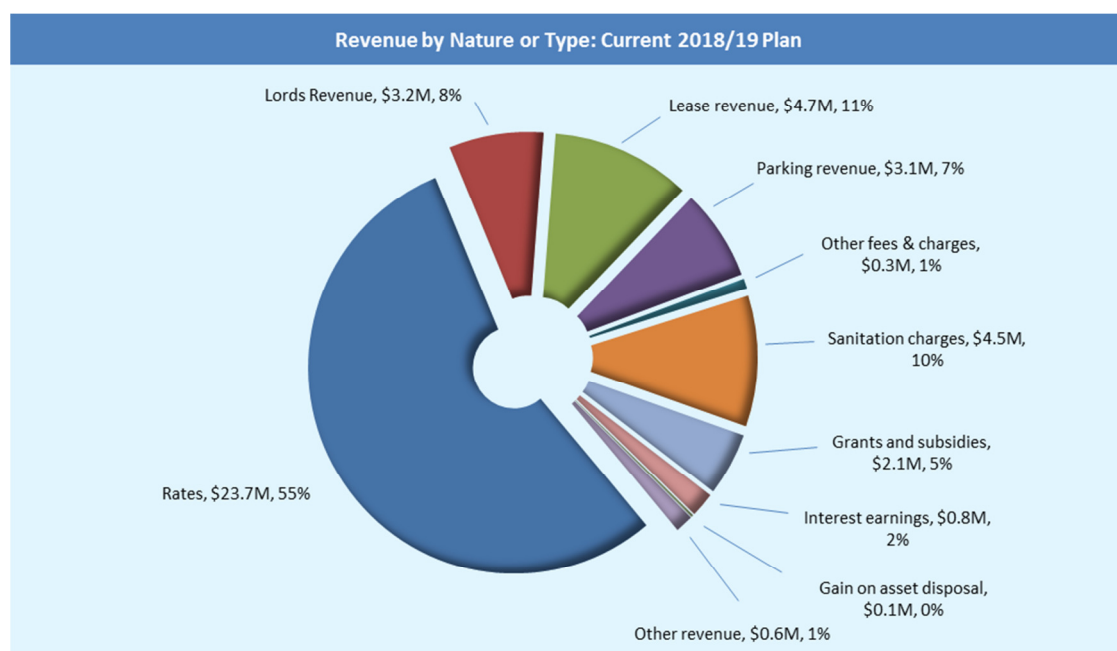
- rates income
- waste services charges
- user pays charges
- statutory charges
- contractual charges

Other Sources:

- Debt Finance (Borrowings)
- Grants and Contributions
- Cash Reserves

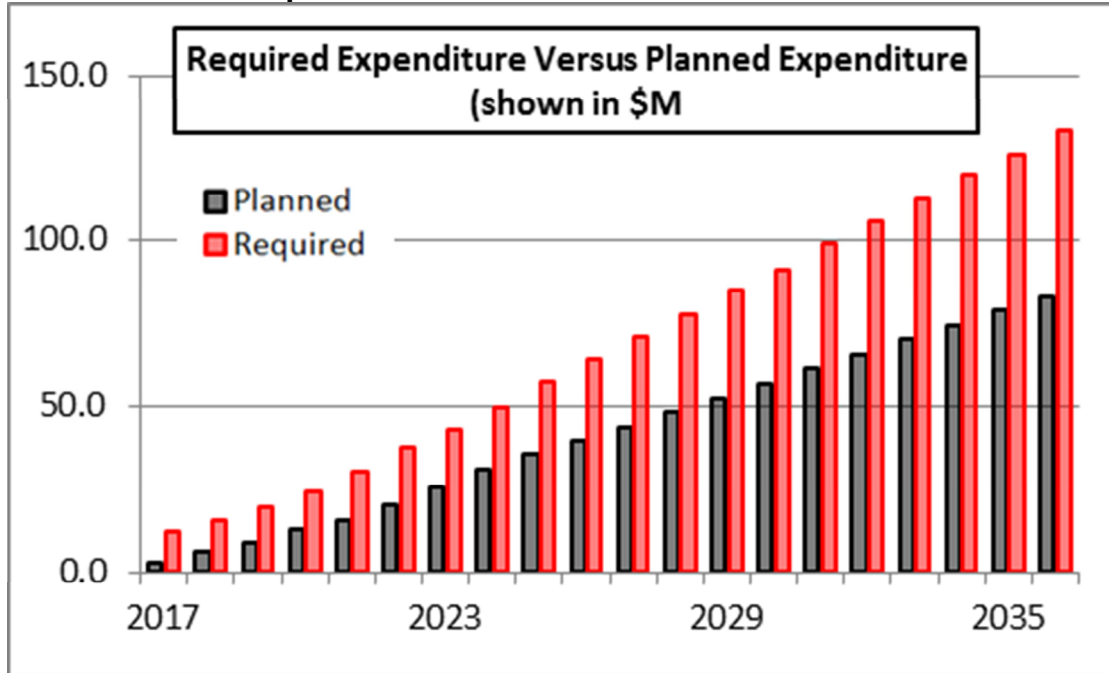
Revenue type	2017-18	2018-19
Rates (residential)	33%	35%
Rates (commercial)	21%	20%
Parking	9%	7%
Sanitation charges	11%	10%
Other user charges	9%	10%
Lease income	9%	11%
Grants (operating)	5%	5%
Interest income	3%	2%

The chart below shows the city's primary revenue sources for 2018-19:



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 to five 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.

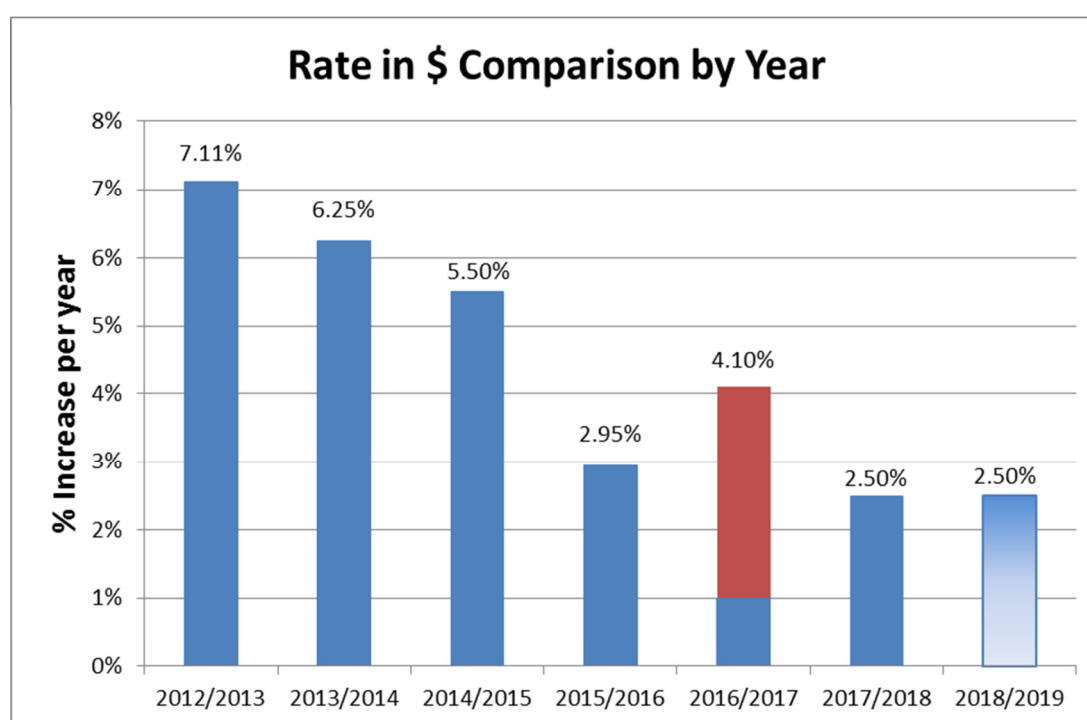
The need for the effective delivery of services to the community, and undertaking of major capital infrastructure works and maintenance initiatives, often results in projects competing for limited financial resources. In order to ensure the maximisation of community benefit whilst exercising responsible 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.

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 from the 2017 Annual Financial Statements:

Ratios	DLGSCI Standard Range	Budget 2018/19	Est Actual 2017/18	Budget 2017/18	Annuals 2017
CURRENT RATIO	>1 = Standard Met	0.94	1.28	0.95	1.44
OPERATING SURPLUS RATIO	0.01-0.15 = Basic Standard Achieved	0.02	0.03	0.02	0.07
OWN SOURCE REVENUE RATIO	0.4-0.6 = Basic Standard Achieved	1.01	1.02	1.00	1.02
DEBT SERVICE RATIO	>=2 - Basic Standard Achieved	7.53	8.88	8.60	10.00
ASSET RENEWAL FUNDING RATIO	0.75-0.95 = Standard Met	0.75	0.65	0.61	0.61

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



The required increase in rates for 2018-19 is 2.5% which is a rate of 6.5590 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 2017-18 rates revaluation both effective 1<sup>st</sup> July 2017.

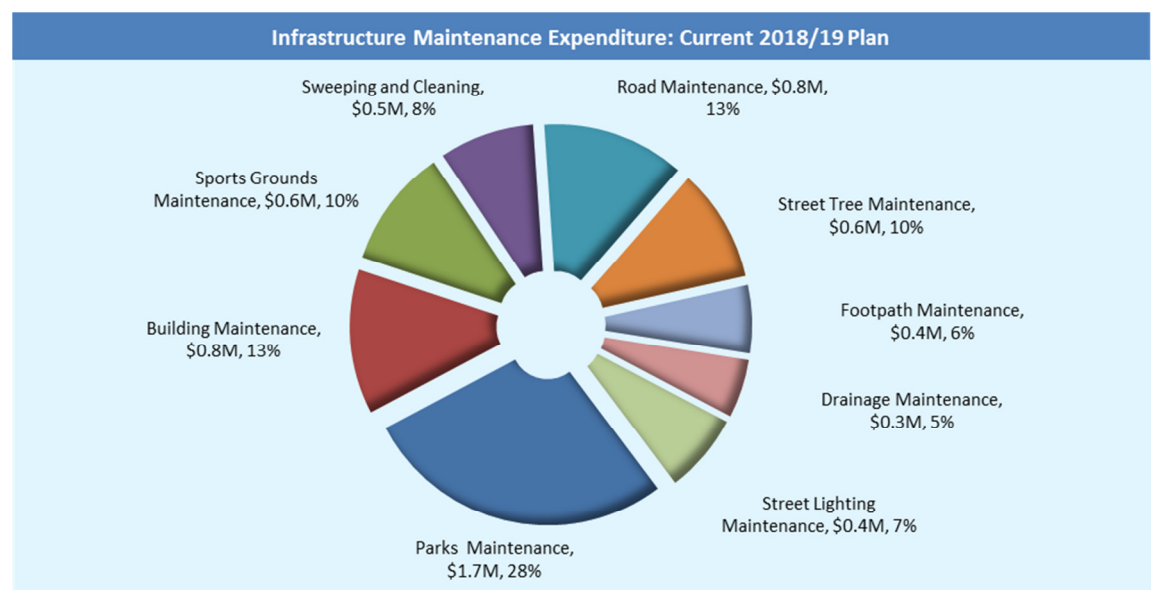
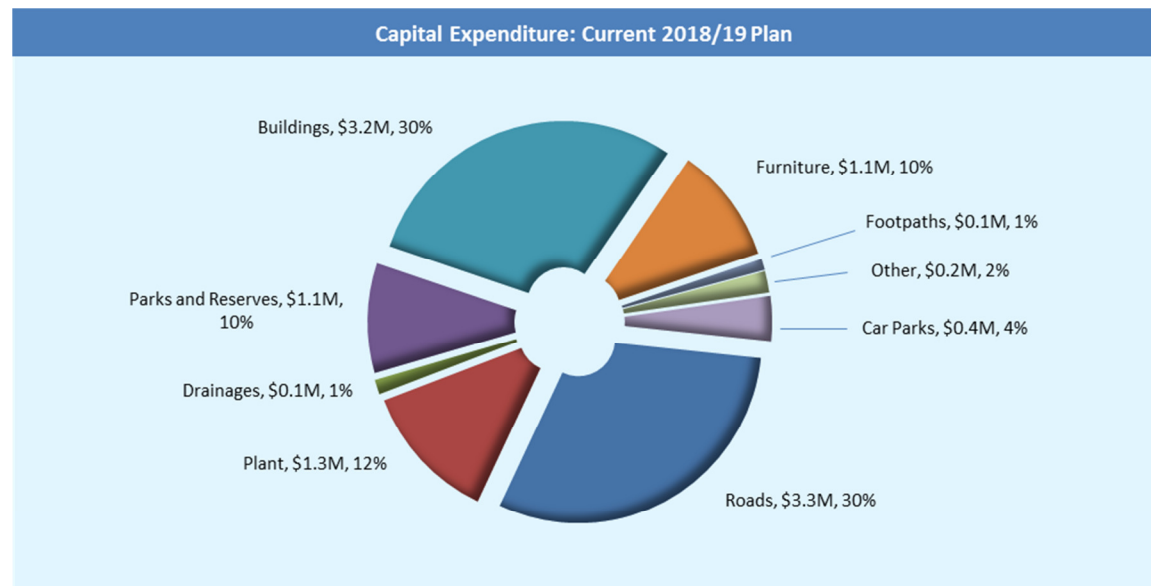
### **Capital Works**

The city uses a combination of reserve funding and capital grants to undertake its capital works program in accordance with the parameters contained within the city's Strategic Financial Plan.

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 \$2.1 million on infrastructure, \$0.9 million on buildings, \$2.5 million on parks (including ground maintenance) and \$570,000 on sweeping and cleaning each year.

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



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.

A summary of major initiatives is set out below:

*Tom Dadour Community Centre:*

Following an assessment of the city's Community facilities it was apparent both the Tom Dadour Community Centre (TDCC) and the Subiaco Community Centre are underutilised, particularly following the outsourcing of the HACC services. In addition both of these centres are somewhat limited in their functionality and are reaching the end of their useful life. Council is currently considering the redevelopment of the Tom Dadour Community Centre and the collocated Subiaco Men's Shed.

*Engineering and Environment Administration Office:*

The City has agreed to the relocation of its existing Operations Centre located at 2 Upham Street, Jolimont. The business case was endorsed by the City in December 2017. This project includes:-

- Relocation of all Technical Services Administration functions to a new single storey office building to be constructed at 13 Bishop Street, Jolimont.
- Relocation of all semi-industrial Depot operations to a leased site at John XXIII Avenue in Mount Claremont.
- Potential disposal of the Upham Street Operations Centre Site

*Rokeby Road South Streetscape:*

Council resolved in May 2018 to allocate \$756,900 in the draft 2018/19 annual budget from the city's Investment Income reserve for funding towards Stage 1 and 2 of the Rokeby Road South Streetscape Master Plan.

Stage		Estimated Cost
Stage 1	Modification of Hamersley Road and Heytesbury Road intersections and tree planting for entire project length	\$946,800
Stage 2	Resurfacing and line marking for entire project length	\$185,100
<b>Total</b>		<b>\$1,131,900</b>

For the implementation of the Master plan \$375,000 was included in the 2017 budget with the residual funding to be provided in the 2018-19 budget. The City has applied for Metropolitan Regional Road Group (MRRG) rehabilitation grant funding, which if successful will provide the City \$423,600 that can be put towards stages 1 and 2 resulting in a saving of City funds that could be used for the following stages.

### *Major Capital Initiatives*

<b>Projects</b>	<b>Funding</b>	<b>Total Budget</b>
Property Acquisitions	Reserves	\$7,500,000
Buildings Improvements	Reserves	\$1,870,000
Local Road Improvements	Grants and reserves	\$1,550,000
Major Road Improvements	Grants and reserves	\$1,400,000
Property Developments	Reserves	\$1,353,000
Plant and Equipment	Reserves and proceeds	\$1,337,000
Parks Improvements	Reserves	\$1,060,000
Carpark & Parking Improvements	Reserves	\$545,000

#### *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, condition testing, physical inspection by staff, recorded pothole patching and other maintenance under taken as an indicator of pavement life. The RAMS pavement evaluation of the city's roads and laneways is carried out every 3 years.

The program provides for those Distributer Roads, Local Roads and Laneways in the worst condition to be resurfaced first. By resurfacing and crack sealing the city is able to extend the life of the road pavement and avoid expensive road reconstruction before it is necessary. The city's target program is as follows:

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

The city receives grant 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 undertake a minimum amount for road related infrastructure renewal.

#### *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.

*Parks, reserves and community facilities:*

Provision for maintenance and operations has been made to keep the various areas of parks and reserves within the city in good condition. Major areas of expenditure include maintenance of, Rosalie, Cliff Sadler, Mabel Talbot and Mueller Parks, Lake Jalbup, 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.

***Operational Expenses:***

The city over the last three 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, adjusting the human resources of the city by over 46 FTE's, which is approximately 25% of the City's workforce. The 2018–19 budget is predicated on no increase to FTE's.

*Key Structural Changes undertaken over the last three years are:*

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. Merging Information Technology with Customer Services and Records;
5. Creation of the Commercial Parking business unit, with transfer of the parking budgets from Field Services;
6. Merging Building, Health and Field services into Compliance Services;
7. Amalgamation of the Place Management and Economic Development business units;
8. Merging Commercial Services with Economic Development;
9. Amalgamation of the Communication and Engagement business units;
10. Moving out of the direct provision of HACC Services;
11. Restructure of Technical Services; and,
12. Changes to Waste operations.

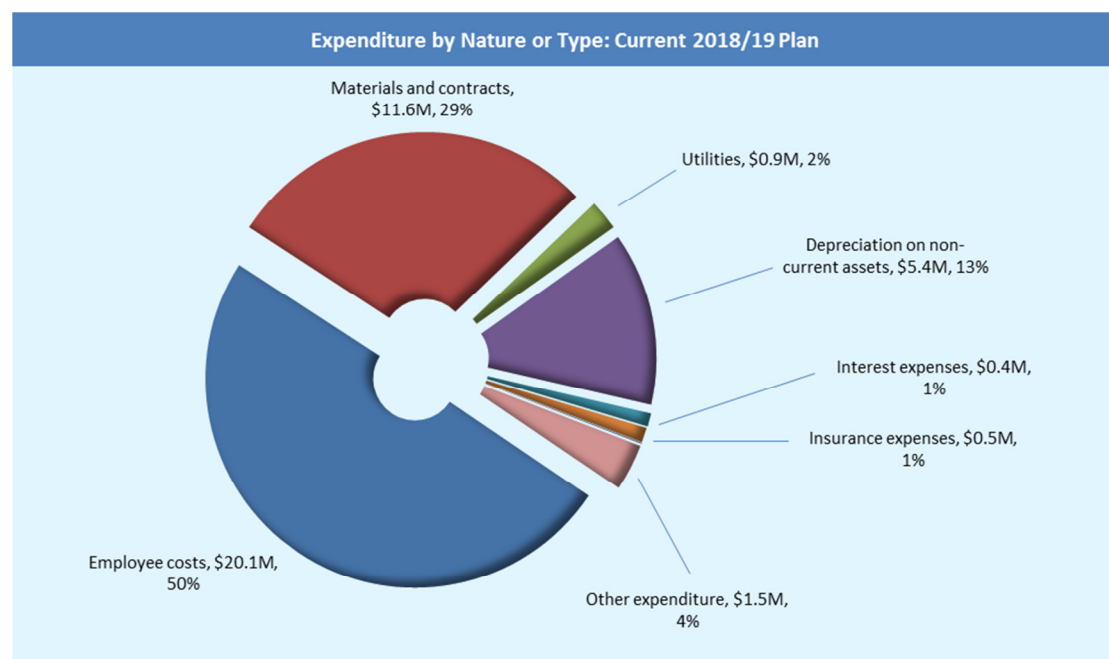
Under normal circumstances these changes would have been more than sufficient to address the shortfall from the City of Perth Act, anticipated to take over four budget cycles to recover. However, there has also been a



significant reduction in parking revenue due to the relocation of Princess Margaret Hospital, reduction in parking revenues and fines with the closure of Subiaco Oval and reduced operating revenue for Lords due to current market conditions. This combined with State Government charges and inflationary increases in operational costs has required further operational offsets for these impacts.

This has been achieved through savings in employee costs, along with a reduction in insurance costs, FBT liability, vehicle operating costs, printing, advertising, and adjustment to reserve transfers.

The chart below shows the city's revised operational expenditure position for 2018-19:



## RATES AND SUNDRY REVENUE SOURCES

### ***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.

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 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.

The 2018–19 year is not a rates revaluation year and the only changes to GRV would occur as a result of:

- New improvements to a property;
- New developments (Strata);
- Changes in use (Residential V's Commercial); or,
- Where a correction to previous valuations is provided by the Valuer General.

This means that the approved increase in the rate in the dollar should reflect directly the change in rates for individual properties as there would be no change in GRV for most properties.

The tables below show the modelled increase and average impact for the 2018-19 budget based on a 2.5% rate increase.

Median Rates	GRV (Median)	Current Gen Rate	New Gen Rate 2.5% Inc	Total Increase in Rates	Cost per week
<i>Residential</i>	\$23,660	1,514.00	1,551.86	\$37.86	\$0.73
<i>Commercial</i>	\$44,780	2,865.47	2,937.12	\$71.65	\$1.38
Average Rates	GRV Old (Average)	Current Gen Rate	New Gen Rate 2.5% Inc	Total Increase in Rates	Cost per week
<i>Residential</i>	\$27,642	1,768.81	1,813.04	\$44.23	\$0.85
<i>Commercial</i>	\$96,686	6,186.94	6,341.63	\$154.70	\$2.97

North Ward	GRV (Average)	Current Gen Rate	New Gen Rate 2.5% Inc	Total Increase in Rates	Cost per week
<i>Residential</i>	\$26,000	1,663.74	1,705.34	\$41.60	\$0.80
<i>Commercial</i>	\$98,100	6,277.42	6,434.38	\$156.96	\$3.02
East Ward	GRV (Average)	Current Gen Rate	New Gen Rate 2.5% Inc	Total Increase in Rates	Cost per week
<i>Residential</i>	\$28,080	1,796.84	1,841.77	\$44.93	\$0.86
<i>Commercial</i>	\$95,680	6,122.56	6,275.65	\$153.09	\$2.94

Central Ward	GRV (Average)	Current Gen Rate	New Gen Rate 2.5% Inc	Total Increase in Rates	Cost per week
<i>Residential</i>	\$24,960	1,597.19	1,637.13	\$39.94	\$0.77
<i>Commercial</i>	\$81,960	5,244.62	5,375.76	\$131.14	\$2.52
South Ward	GRV (Average)	Current Gen Rate	New Gen Rate 2.5% Inc	Total Increase in Rates	Cost per week
<i>Residential</i>	\$26,520	1,697.01	1,739.45	\$42.43	\$0.82
<i>Commercial</i>	\$39,000	2,495.61	2,558.01	\$62.40	\$1.20

The following table shows what the "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	6.71	5.41
Vincent	6.489	6.289
<b>Subiaco</b>	<b>6.3990</b>	<b>6.3990</b>
Claremont	6.235	6.235
Perth	5.51929	5.69477

An increase of 2.5%, resulting in a rate of 6.5590 cents in the dollar, means the city would remain comparable to surrounding councils for the 2018-19 budget.

#### *Minimum rates*

In recognition that each property benefits from a broad range of services, the city sets a minimum rate.

The City previous approach to minimums was 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 need for the City to phase in increases to minimums over several years to better reflect to true cost of core services. This has resulted in a minimum of \$1,165 for 2018, which represents a \$177 increase from \$988 in 2017, which represented a \$70 increase from \$918 in 2016, which represented a \$138 increase from the 2015 budget of \$780.

Increasing the minimums from \$988 to \$1,165 results in an increase of \$177 for 854 properties already paying minimums, and an average increase of \$37 for the 507 additional properties that would now be on minimums.

The minimums under this scenario will be based on the minimum cost of services and results in 14.7% of properties on minimum rates.

The city's proposed minimum rate remains comparable to other local authorities, in the region broadly similar in size to Subiaco.

The table below shows the minimums for the current year - comparable councils:

Local Government	Minimum Rates 2017/2018
Victoria Park	\$1,197 Res \$1,245 Com
Nedlands	\$1,401 Res \$1,857 Com
Vincent	\$1,100
Claremont	\$1,278

#### *Pensioners and Seniors*

Pensioners are eligible for up to 50% rebate off the rate amount (capped currently at \$750 in 2017-18) 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 \$100 in 2017-18, 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. Pensioner and seniors' rebates apply. The city is required to collect the levy and remit the funds to DFES. 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 2017-18 were \$290 for a standard residential service, \$495 for a 240L residential service and \$519 for the standard commercial Service.

In 2018-19, the waste services fees and charges will increase by 2% to accommodate rising tipping fees associated with the State Government levy for sending putrescible waste to landfill and provide for the increases in Western Metropolitan Regional Council charges, in order to continue to provide the range of services currently offered.

These increases have resulted in waste service charges of, \$296 per standard residential service, \$505 per 240L residential service and \$529 for the standard commercial service for 2018-19. GST applies to the supply of extra (additional) service charges. In addition the city is introducing a 660 litre service for commercial and multi-unit dwellings in the 2018-19 budget at \$1,450 per service. The fee for the provision of an 80 litre single residential waste service has been removed as this was phased out in 2017/18 with no new applications accepted after 1st July 2017.

The waste levy charges include the provision of recycling services with one standard 240L yellow lid bin or in certain circumstances 120L or 360L bin options.

A 50% pensioner discount on waste levies is still applicable to those eligible.

### ***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.

A summary of the key changes is set out below:

### ***Infrastructure Services:***

New fees have been included in relation to the review of obstruction permit applications, to provide for re-issues of commercial permits and traffic management assessment, as well as full traffic management assessment and

road closures. In addition, a new fee has also been provided for crossover applications.

#### *Parking Fees:*

The City is currently developing Parking Precinct Plans to improve parking management and if endorsed by Council will contribute to parking revenue in the 2018- 19 Budget.

Parking fees have been structured in accordance with legislative requirements and are modelled to achieve an occupancy rate of 85%. Should it be identified that carparks are not meeting the 85% occupancy rate then a separate report may be provided to Council during the year recommending adjustments to various parking fees in order to achieve the required occupancy rate.

New fees have also been applied for the provision of Special Purpose Parking Permits at 277 Barker Road parking stations (upstairs parking area of the old Coles carpark site) and various Town Centre parking stations in accordance with council's resolution in February 2018.

Fees have been removed in relation to car station #6 Haydn Bunton Drive as the parking management agreement has ended with the WA Football Commission and returned to their Control. Fees have also been removed at #10 Roberts Road as this is located within the Kitchener Park Inner City College site and management rights have been transferred to the Department of Finance.

The fees for 9-hour and all-day parking in Car Stations #14 Forest Street, #62 Railway Rd and Precinct 8 have also been removed as these have been capped at maximum of 8 hours.

#### *Health & Building Fees:*

Fees have been adjusted for the application for approval of a temporary event in a public building by charitable or community based not for profit organisations. An additional fee has been included for outdoor dining applications where the applicant has allowed their previous permit to expire within the previous 30 days.

The application fee for approval of a noise management plan for construction work outside of specified areas has been removed due to a majority of the applications received being related to vital maintenance work on transport and utility assets.

#### *Library Services:*

A new fee has been provided to cover the cost of interlibrary loans as this service is no longer provided as a free service to local governments by the State Library.

#### *Recreation Services (Lord's):*

New fees have been applied to allow for 45 minute group personal training sessions and 10-pack direct debit packages. In addition there have been new

fees applied for junior sports team game fees, volleyball setup fees and the hire of badminton racquets.

Fees have been removed in relation to the public holiday surcharge, membership transfer fees, lost towels and partner discounts.

Fees have also been removed for tennis court hire at Troy Terrace.

*Investment land leases:*

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. 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 (reducing the asset renewal gap), community improvement projects and reducing the impact of future rate increases.

The investment of \$22 million in real property is targeting a minimum return of approximately 6% generating \$1,320,000 per year, representing an annual increase in funding of \$880,000. This annual return will not be fully recognised for the next two years as investment are identified and acquired. This increase in return is equivalent to a 4% rate increase.

Council has already adopted the fees and charges and they are detailed in the schedules that form part of the budget.

**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**

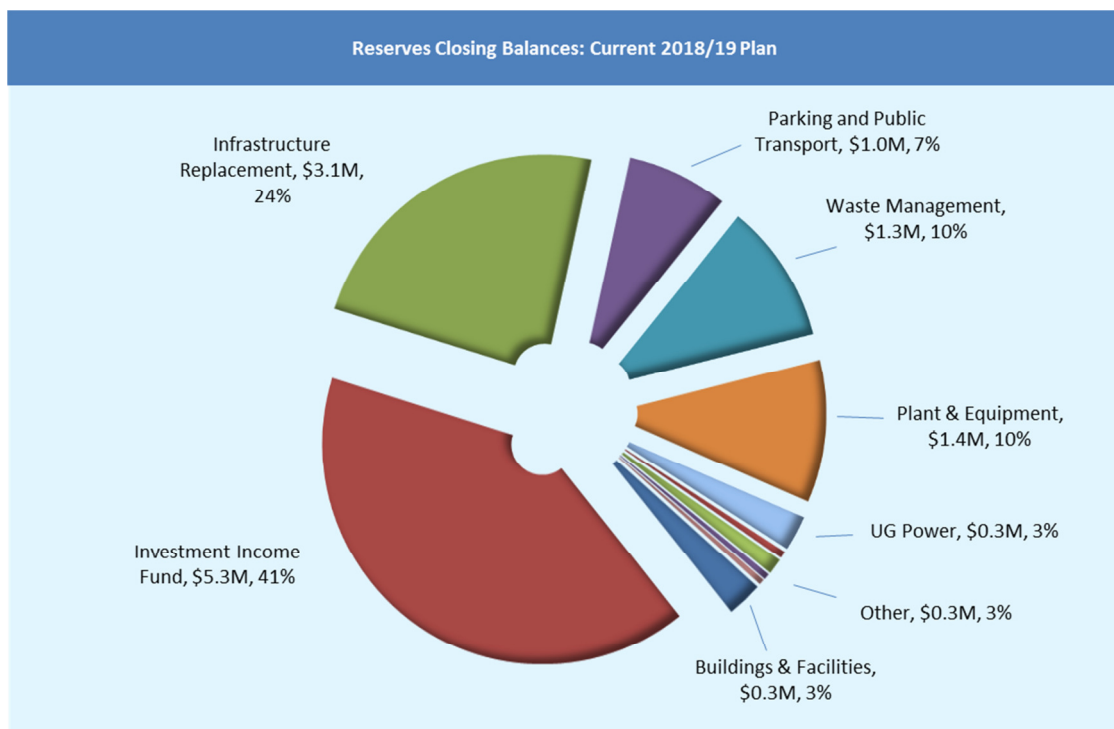
Reserve funds are effectively a means to save a portion of funds generated through rates and other sources, for expenditure in the future. Reserves are used to smooth or spread major expenditures and are maintained over a 10-15 year cycle.

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 (loan repayments) 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 and Infrastructure reserve. The Investment Income reserve 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.



The Capital Investment reserve currently holds \$21 million, with the following funding commitments:

- \$7,500,000 investment acquisitions to increase investment returns by a minimum of \$450,000 per year.
- \$2,000,000 relocation of the Operation Centre.
- \$2,500,000 possible redevelopment of the Tom Dadour Centre (short term funding until sale of Subiaco Community Centre).
- \$7,450,000 required over the next 6 years for renewal of existing investments properties.

The short term impact of these commitments is a loss of \$240,000 in interest income.

This is offset by the sale of the TAFE site, Operations Centre over the next two years, followed by the possible sale of Subiaco Community Centre the following year. These funds will generate approximately \$350,000 in interest income.

The net proceeds from the Operations Centre are expected to be approximately \$8,800,000 to be used to redevelop the Civic Administrative Centre in 3 years.

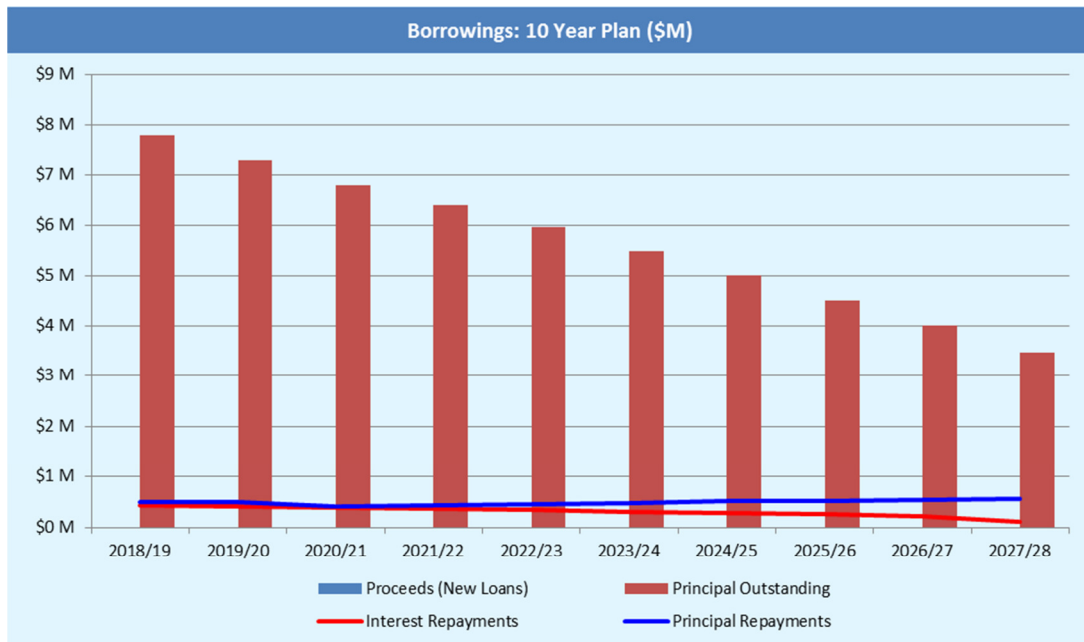
This means that based on the current commitments for the Capital Investment reserves, until the city obtains the proceeds from the sale of the TAFE site, Operations Centre, and the Subiaco Community Centre to repay borrowings, the reserve has limited capacity.

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.

The chart below shows that the city's current commitments are \$7.78 million, with principal repayments of \$485,530 and Interest repayments of \$409,660. The newest loan of one million dollars relates to Lake Jualbup improvements finished in May 2018.



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 are:

- Lake Jualbup
- Rosalie Park Improvements
- Regal Theatre
- Underground Power Program

Removed from Budget and Strategic Financial Plan:

- Subiaco Common replacement of lake liner (no longer required).

**The budgeted repayments schedule for 2018/2019 is as follows:**

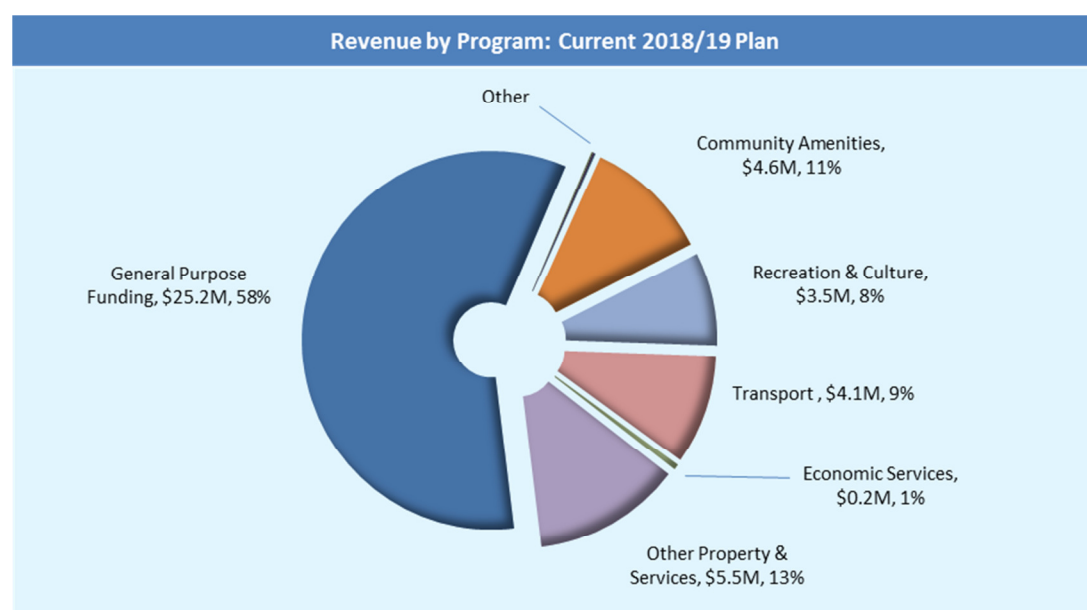
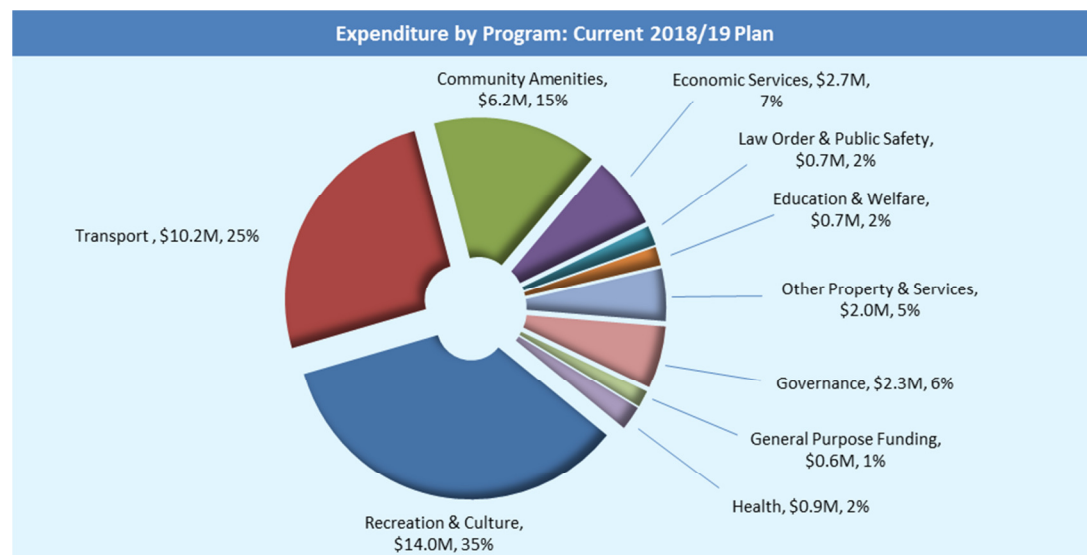
Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	559,938		38,050	32,600	527,338
121B	Rosalie Park Improvements B	127,818		8,520	6,700	121,118
121C	Rosalie Park Improvements C	934,277		47,870	40,730	893,547
121D	Rosalie Park Improvements D	159,612		6,260	19,040	140,572
123A	Underground Power Round 6	2,838,258		163,790	117,980	2,720,278
123B	Underground Power Round 7	1,966,561		101,910	82,000	1,884,561
126	Regal Theatre Contribution	200,000		6,070	100,000	100,000
TBA	Major Open Parkland (Lake Jualbup)	1,000,000		37,190	86,480	913,520
		<b>7,786,464</b>	<b>0</b>	<b>409,660</b>	<b>485,530</b>	<b>7,300,934</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, Rosalie Park improvements and the works at Lake Jualbup.

## PROGRAMS AND SERVICES

The following charts show the city's planned level of operational activities and funding. The programs and Services are explained below:



*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.

*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, Local Planning Scheme 5, 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.

*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, place activation, promoting economic development and supporting local businesses.

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 2018, 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 Management, 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**

		2017/2018 Adopted Budget \$	2017/2018 Revised Budget \$	2017/2018 Estimated Actuals \$	2018/2019 Adopted Budget \$
	Notes				
<b>OPERATING REVENUE</b>					
Rates (also includes specified area)	3	22,554,610	22,481,610	22,530,570	23,711,120
Sanitation charges	10	4,459,630	4,459,630	4,451,090	4,453,087
Fees and charges	10	11,149,670	10,929,670	10,566,550	11,389,397
Grants, subsidies & contributions	1 (e)	1,779,380	1,394,660	1,359,407	1,372,450
Reimbursements & donations		195,850	833,850	1,108,605	770,130
Interest earnings	5	1,345,820	1,345,820	1,596,370	826,470
Profit on asset disposals	4	153,310	153,310	126,970	77,570
Other revenue		499,300	534,300	557,720	614,200
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>42,137,570</b>	<b>42,132,850</b>	<b>42,297,282</b>	<b>43,214,424</b>
<b>OPERATING EXPENDITURE</b>					
Employee costs	1 (q)	(19,978,469)	(19,829,269)	(18,849,430)	(20,095,420)
Materials and contracts	2	(11,894,850)	(12,580,870)	(12,367,927)	(12,656,277)
Utilities (gas, electricity, water etc.)		(965,280)	(965,280)	(892,140)	(942,220)
Depreciation on non-current assets	9	(5,448,830)	(5,448,830)	(5,374,420)	(5,417,270)
Interest expenses	11	(388,100)	(388,100)	(388,130)	(409,660)
Insurance expenses		(520,010)	(520,010)	(515,940)	(456,950)
Loss on asset disposal	4	(12,530)	(12,530)	(179,974)	(45,900)
Other expenditure		(1,092,077)	(1,570,957)	(1,779,405)	(1,461,820)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(40,300,146)</b>	<b>(41,315,846)</b>	<b>(40,347,366)</b>	<b>(41,485,517)</b>
<b>NET RESULT</b>		<b>1,837,424</b>	<b>817,004</b>	<b>1,949,916</b>	<b>1,728,907</b>



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

	Notes	2017/2018 Adopted Budget \$	2017/2018 Revised Budget \$	2017/2018 Estimated Actual \$	2018/2019 Adopted Budget \$
<b>OPERATING REVENUE (Excluding Contributions to Development of Assets)</b>					
General Purpose Funding		24,593,110	24,236,910	24,579,140	25,230,270
Governance		200	200	100	200
Law Order & Public Safety		49,200	49,200	39,400	44,200
Health		93,600	93,600	69,790	87,100
Education & Welfare		16,000	16,000	8,000	16,000
Community Amenities		4,635,130	4,666,630	4,668,390	4,648,587
Recreation & Culture		3,273,211	3,088,211	3,138,950	3,439,648
Transport		4,115,170	4,115,170	3,816,198	3,183,790
Economic Services		215,659	215,659	183,600	203,059
Other Property & Services		3,885,960	4,523,960	4,738,695	5,461,130
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>40,877,240</b>	<b>41,005,540</b>	<b>41,242,263</b>	<b>42,313,984</b>
<b>OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)</b>					
General Purpose Funding		(670,270)	(666,040)	(602,500)	(619,030)
Governance		(2,401,344)	(2,421,604)	(2,347,304)	(2,353,577)
Law Order & Public Safety		(878,850)	(893,900)	(806,589)	(721,370)
Health		(895,300)	(905,410)	(882,560)	(889,830)
Education & Welfare		(847,250)	(856,730)	(706,530)	(686,860)
Community Amenities		(5,781,440)	(5,825,860)	(5,776,180)	(6,450,860)
Recreation & Culture		(13,639,755)	(13,622,285)	(13,715,619)	(13,962,290)
Transport		(10,799,560)	(10,975,140)	(10,448,100)	(10,633,780)
Economic Services		(2,431,770)	(2,567,570)	(2,265,220)	(2,709,440)
Other Property & Services		(1,553,977)	(2,189,877)	(2,228,660)	(2,002,920)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(39,899,516)</b>	<b>(40,924,416)</b>	<b>(39,779,262)</b>	<b>(41,029,957)</b>
<b>BORROWING COSTS EXPENSE</b>					
Recreation & Culture		(111,700)	(102,500)	(111,670)	(143,960)
Economic Services		(276,400)	(276,400)	(276,460)	(265,700)
<b>Total Borrowing Costs Expense</b>	<b>6</b>	<b>(388,100)</b>	<b>(378,900)</b>	<b>(388,130)</b>	<b>(409,660)</b>
<b>CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS</b>					
Transport		1,107,020	974,000	928,049	822,870
<b>Total Contributions to the Development of Assets</b>	<b>16</b>	<b>1,107,020</b>	<b>974,000</b>	<b>928,049</b>	<b>822,870</b>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS</b>					
Law Order & Public Safety		0	0	(27,600)	0
Education & Welfare		0	0	(36,840)	0
Community Amenities		0	0	59,676	(5,240)
Recreation & Culture		(8,840)	(8,840)	(71,580)	7,780
Transport		53,000	53,000	44,700	35,610
Economic Services		(3,270)	(3,270)	(3,270)	0
Other Property & Services		99,890	99,890	(18,090)	(6,480)
<b>Total Profit/(Loss) on Disposal of Assets</b>	<b>4</b>	<b>140,780</b>	<b>140,780</b>	<b>(53,004)</b>	<b>31,670</b>
<b>NET RESULT</b>		<b>1,837,424</b>	<b>817,004</b>	<b>1,949,916</b>	<b>1,728,907</b>

## Rate Setting Statement

		2017/2018 Adopted Budget \$	2017/2018 Revised Budget \$	2017/2018 Estimated Actual \$	2018/2019 Adopted Budget \$
	Notes				
<b>OPERATING EXPENDITURE</b>					
General Purpose Funding		(670,270)	(666,040)	(602,500)	(619,030)
Governance		(2,401,344)	(2,421,604)	(2,347,304)	(2,353,577)
Law Order & Public Safety		(878,850)	(893,900)	(834,189)	(721,370)
Health		(895,300)	(905,410)	(882,560)	(889,830)
Education & Welfare		(847,250)	(856,730)	(750,480)	(686,860)
Community Amenities		(5,781,440)	(5,825,860)	(5,778,504)	(6,462,040)
Recreation & Culture		(13,760,295)	(13,733,625)	(13,901,669)	(14,119,280)
Transport		(10,799,560)	(10,975,140)	(10,453,900)	(10,643,100)
Economic Services		(2,711,800)	(2,847,600)	(2,545,310)	(2,975,140)
Other Property & Services		(1,554,037)	(2,189,937)	(2,250,950)	(2,015,290)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(40,300,146)</b>	<b>(41,315,846)</b>	<b>(40,347,366)</b>	<b>(41,485,517)</b>
<b>CAPITAL WORKS PROGRAMME</b>					
<b>Capital Expenditure</b>					
Land and Buildings	Refer to	(2,405,340)	(3,176,490)	(15,282,075)	(13,113,950)
Furniture and Equipment	Capital	(1,100,675)	(1,821,225)	(731,355)	(2,021,225)
Plant and Equipment	Works	(2,819,000)	(3,122,660)	(2,143,020)	(2,257,000)
<b>Subtotal</b>	<b>Programme</b>	<b>(6,325,015)</b>	<b>(8,120,375)</b>	<b>(18,156,450)</b>	<b>(17,392,175)</b>
<b>Infrastructure Expenditure</b>					
Road Works		(2,989,470)	(3,378,850)	(2,539,670)	(3,855,849)
Landscape & Irrigation Works	Refer to	(125,000)	(75,000)	(75,000)	(176,874)
Drainage Works	Capital	(146,400)	(130,450)	(50,950)	(220,943)
Footpath Works	Works	(174,860)	(167,330)	(164,250)	(108,435)
Street Lighting	Programme	(235,150)	(239,670)	(163,650)	0
Car Park Improvements		(514,500)	(600,500)	(157,000)	(869,500)
Other Infrastructure		(233,350)	(283,350)	(270,450)	(207,134)
Parks and Reserves Improvements					
Irrigation Upgrades		(487,100)	(487,100)	(244,100)	(412,500)
Furniture & Lighting Upgrades		(210,000)	(219,530)	(89,530)	(444,501)
Playground Upgrades		(21,880)	(117,880)	(119,195)	(79,470)
Landscaping Upgrades		(2,810,504)	(3,089,584)	(1,905,699)	(729,217)
<b>Subtotal</b>		<b>(7,948,214)</b>	<b>(8,789,244)</b>	<b>(5,779,494)</b>	<b>(7,104,423)</b>
<b>Total Capital Works Programme</b>		<b>(14,273,229)</b>	<b>(16,909,619)</b>	<b>(23,935,944)</b>	<b>(24,496,598)</b>
<b>OTHER OUTFLOWS</b>					
Transfer To Reserve A/C	<b>7</b>	(20,205,274)	(20,816,054)	(21,153,856)	(7,716,277)
Loan Repayment - Principal	<b>6 (g)</b>	(375,700)	(375,700)	(375,730)	(485,530)
<b>Non cash items</b>					
Write Back Gain on Disposal Of Assets	<b>4</b>	(153,310)	(153,310)	(126,970)	(77,570)
<b>Total Other Outflows</b>		<b>(20,734,284)</b>	<b>(21,345,064)</b>	<b>(21,656,556)</b>	<b>(8,279,377)</b>
<b>TOTAL FUNDS REQUIRED</b>		<b>(75,307,659)</b>	<b>(79,570,529)</b>	<b>(85,939,866)</b>	<b>(74,261,492)</b>
<b>OPERATING REVENUE</b>					
General Purpose Funding (excluding rates)	<b>10</b>	2,038,500	1,755,300	2,048,570	1,519,150
Governance		200	200	100	200
Law Order & Public Safety		49,200	49,200	39,400	44,200
Health		93,600	93,600	69,790	87,100
Education & Welfare	<b>10</b>	16,000	16,000	15,110	16,000
Community Amenities	<b>10</b>	4,635,130	4,666,630	4,730,390	4,654,527
Recreation & Culture	<b>10</b>	3,273,211	3,088,211	3,141,750	3,460,458
Transport		5,275,190	5,142,170	4,794,747	4,051,590
Economic Services		216,019	216,019	183,960	203,059
Other Property & Services	<b>10</b>	3,985,910	4,623,910	4,742,895	5,467,020
<b>Total Operating Revenue</b>		<b>19,582,960</b>	<b>19,651,240</b>	<b>19,766,712</b>	<b>19,503,304</b>
<b>OTHER INFLOWS</b>					
Reserve Utilised	<b>7</b>	11,450,545	12,428,034	21,970,063	22,526,248
Proceeds from Loans	<b>6</b>	2,000,000	2,000,000	1,000,000	0
Proceeds from Disposal of Assets	<b>4</b>	13,461,000	13,375,000	13,477,492	525,000
<b>Non cash items</b>					
Write Back Depreciation	<b>9</b>	5,448,830	5,448,830	5,374,420	5,417,270
Write Back Loss On Disposal Of Assets	<b>4</b>	12,530	12,530	179,974	45,900
Opening Balance B/Fwd 1 July		797,184	4,173,285	4,173,285	2,532,650
<b>Total Other Inflows</b>		<b>33,170,089</b>	<b>37,437,679</b>	<b>46,175,234</b>	<b>31,047,068</b>
<b>TO BE MADE UP FROM RATES</b>	Refer to Rates Schedule	<b>22,554,610</b>	<b>22,481,610</b>	<b>22,530,570</b>	<b>23,711,120</b>
<b>SURPLUS / (DEFICIT)</b>		<b>0</b>	<b>0</b>	<b>2,532,650</b>	<b>0</b>

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

		2017/2018 Adopted Budget \$	2017/2018 Estimated Actual \$	2018/2019 Adopted Budget \$
	Notes			
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		22,484,660	22,490,893	22,491,203
Operating Grants, Subsidies & Contributions		672,360	431,358	549,580
Reimbursements & Donations		195,850	1,108,605	770,130
Fees & Charges		11,688,379	10,062,537	11,899,523
Sanitation Charges		4,459,630	4,451,090	4,453,087
Interest Earnings		1,345,820	1,596,370	826,470
Goods & Services Tax		2,561,512	2,042,412	2,042,412
Other Revenue		499,300	557,720	614,200
		<b>43,907,511</b>	<b>42,740,985</b>	<b>43,646,605</b>
<b>Payments</b>				
Employee Costs		(19,623,577)	(19,595,655)	(19,739,943)
Materials & Contracts		(11,669,585)	(12,133,200)	(12,415,783)
Utility Charges		(965,280)	(892,140)	(942,220)
Insurance Expenses		(520,010)	(515,940)	(456,950)
Donations, Contributions and Grants Made		(266,380)	(113,680)	(152,980)
Interest Expenses		(388,100)	(388,130)	(409,660)
Goods & Services Tax		(2,561,512)	(1,306,882)	(2,042,412)
Other Expenditure		(825,697)	(1,756,687)	(1,308,840)
		<b>(36,820,141)</b>	<b>(36,702,314)</b>	<b>(37,468,788)</b>
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>15</b>	<b>7,087,370</b>	<b>6,038,670</b>	<b>6,177,816</b>
<b>Cash Flows From Investing Activities</b>				
Payments for Development of Land & Buildings		(1,780,340)	(692,575)	(3,635,950)
Payments for Development of Investment Properties		(625,000)	(14,589,500)	(9,478,000)
Payments for Purchase of Furniture		(1,100,675)	(731,355)	(2,021,225)
Payments for Purchase of Plant & Equipment		(2,819,000)	(2,143,020)	(2,257,000)
Payments for Construction of Infrastructure Assets		(7,948,214)	(5,779,494)	(7,104,423)
Non-operating Grants, Subsidies & Contributions		1,107,020	928,049	822,870
Proceeds from Sale of Land		13,000,000	13,000,000	0
Proceeds from Sale of Plant & Equipment		461,000	477,492	525,000
<b>Net Cash Provided By (Used In) Investing Activities</b>		<b>294,791</b>	<b>(9,530,403)</b>	<b>(23,148,728)</b>
<b>Cash Flows From Financing Activities</b>				
Proceeds from borrowing (New Loans)	<b>6</b>	2,000,000	1,000,000	0
Repayment of borrowing	<b>6</b>	(375,700)	(375,730)	(485,530)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<b>1,624,300</b>	<b>624,270</b>	<b>(485,530)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>9,006,461</b>	<b>(2,867,463)</b>	<b>(17,456,442)</b>
Cash held beginning of period		41,150,542	48,169,698	45,302,235
<b>Cash held end of period</b>		<b>50,157,003</b>	<b>45,302,235</b>	<b>27,845,794</b>
<b>Reconciliation of cash:</b>				
Cash at Bank	<b>12</b>	4,504,472	7,066,934	4,420,464
Cash at Bank - Restricted		45,652,531	38,235,301	23,425,330
		<b>50,157,003</b>	<b>45,302,235</b>	<b>27,845,794</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**

	2017/2018 Adopted Budget \$	2017/2018 Revised Budget \$	2017/2018 Estimated Actual \$	2018/2019 Adopted Budget \$
<b>Capital Works</b>				
Land and Buildings	(2,405,340)	(3,176,490)	(15,282,075)	(13,113,950)
Furniture and Equipment	(1,100,675)	(1,821,225)	(731,355)	(2,021,225)
Plant and Equipment	(2,819,000)	(3,122,660)	(2,143,020)	(2,257,000)
Road Works	(2,989,470)	(3,378,850)	(2,539,670)	(3,855,849)
Landscape & Irrigation Works	(125,000)	(75,000)	(75,000)	(176,874)
Drainage Works	(146,400)	(130,450)	(50,950)	(220,943)
Footpath Works	(174,860)	(167,330)	(164,250)	(108,435)
Street Lighting	(235,150)	(239,670)	(163,650)	0
Car Park Improvements	(514,500)	(600,500)	(157,000)	(869,500)
Other Infrastructure	(233,350)	(283,350)	(270,450)	(207,134)
Parks and Reserves Improvements				
Irrigation Upgrades	(487,100)	(487,100)	(244,100)	(412,500)
Furniture & Lighting Upgrades	(210,000)	(219,530)	(89,530)	(444,501)
Playground Upgrades	(21,880)	(117,880)	(119,195)	(79,470)
Landscaping Upgrades	(2,810,504)	(3,089,584)	(1,905,699)	(729,217)
<b>Total Capital Works Programme</b>	<b>(14,273,229)</b>	<b>(16,909,619)</b>	<b>(23,935,944)</b>	<b>(24,496,598)</b>
<b>Reserves Utilised for Capital Works</b>				
Buildings and Facilities	1,168,840	1,231,990	574,075	1,204,950
Capital Investment	1,180,000	1,269,500	14,589,500	10,882,500
Investment Income	5,031,765	5,343,344	3,265,115	5,774,416
Infrastructure Replacement	650,840	650,840	560,690	1,693,997
Parking and Public Transport Facilities	604,500	690,500	522,000	324,500
Information Technology Systems	0	435,250	205,775	432,765
Waste Management	1,280,000	1,285,000	839,374	334,000
Plant & Equipment Replacement	713,000	627,660	461,154	923,000
Public Art Reserve	93,600	143,600	130,000	93,600
HACC Asset Replacement	0			0
<b>Total Reserves Utilised</b>	<b>10,722,545</b>	<b>11,677,684</b>	<b>21,147,683</b>	<b>21,663,728</b>
<b>Contributions to the Development of Assets</b>				
Main Roads WA - MRRG	637,890	625,060	561,185	577,203
Main Roads WA - Blackspot	268,010	128,940	122,270	90,667
Department of Transport & Regional Development	201,120	220,000	222,000	130,000
Bikewest	0	0	0	25,000
Capital Contributions - Roads	0	0	22,594	0
<b>Total Contributions to the Development of Assets</b>	<b>1,107,020</b>	<b>974,000</b>	<b>928,049</b>	<b>822,870</b>
<b>Proceeds Disposal of Assets</b>				
Proceeds on disposal of plant and equipment	461,000	375,000	477,492	525,000
<b>Total Proceeds Disposal of Assets</b>	<b>461,000</b>	<b>375,000</b>	<b>477,492</b>	<b>525,000</b>
<b>Proceeds from Loans</b>				
Lake Jualbup	1,000,000	1,000,000	1,000,000	0
Subiaco Common	1,000,000	1,000,000	0	0
<b>Total Proceeds from Loans</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>0</b>
<b>TOTAL MUNICIPAL FUNDS REQUIRED</b>	<b>17,336</b>	<b>(1,882,935)</b>	<b>(382,720)</b>	<b>(1,485,000)</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) 2017/2018 Estimated Actual Balances**

Balances shown in this budget as 2017/2018 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*

### **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 (reduced to 5% for employees commencing after 1st February 2017). The municipality also contributes to the Local Government 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 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	2 - 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**

Revaluation movements 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.

**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 and provision of 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.

## **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 6.5590 cents per dollar on the Gross Rental Value of all rateable properties in the municipality. The estimated number of properties that will attract this charge, not inclusive of properties that attract a minimum rate as outlined in part b), are as follows:

(i) Residential Properties	6,718 properties, with a total GRV of \$202,347,966
(ii) Commercial Properties	1,178 properties, with a total GRV of \$130,216,783
(iii) Industrial Properties	10 properties, with a total GRV of \$ 878,680

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

(i) Residential Properties	13,272,000
(ii) Commercial Properties	8,540,920
(iii) Industrial Properties	57,630
	<b>21,870,550</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 one thousand one hundred and sixty five dollars (\$1165), that property will be charged the minimum rates charge of \$1165.

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 | 1,270 properties, with a total GRV of \$18,370,992 |
| (ii) Commercial properties | 91 properties, with a total GRV of \$ 1,362,268    |

This minimum rate will yield the following:

- |                            |           |
|----------------------------|-----------|
| (i) Residential properties | 1,479,550 |
| (ii) Commercial properties | 106,020   |

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 6.5590 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 \$13,380,549.

#### **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 30 August 2018).

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 30 August 2018)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 8 November 2018)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 10 January 2019)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 14 March 2019)

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 29 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 \$493,330 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$525,000 resulting in an estimated book gain of \$31,670. Please refer to the Plant & Equipment Summary 2018/2019 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

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

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

(i) Reserve funds invested	474,470
(II) Other funds invested	300,000

<b>Total estimated earnings from investments</b>	<b>774,470</b>
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The 2018/19 budget reflects an decrease 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 property as opposed to cash investments .

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

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

There are no unspent balances of money borrowed in previous years as at 30 June 2018.

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

The city will have no outstanding overdraft accounts as at the 30 June 2018.

#### **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 does not propose to undertake any new borrowings during the 2018/19 financial year.

**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 2018/2019 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	559,938		38,050	32,600	527,338
121B	Rosalie Park Improvements B	127,818		8,520	6,700	121,118
121C	Rosalie Park Improvements C	934,277		47,870	40,730	893,547
121D	Rosalie Park Improvements D	159,612		6,260	19,040	140,572
123A	Underground Power Round 6	2,838,258		163,790	117,980	2,720,278
123B	Underground Power Round7	1,966,561		101,910	82,000	1,884,561
126	Regal Theatre Contribution	200,000		6,070	100,000	100,000
TBA	Major Open Parkland (Lake Jualbup)	1,000,000		37,190	86,480	913,520
		<b>7,786,464</b>	<b>0</b>	<b>409,660</b>	<b>485,530</b>	<b>7,300,934</b>

The comparative information from the 2017/2018 estimated actual was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	590,638		40,170	30,700	559,938
121B	Rosalie Park Improvements B	134,128		8,940	6,310	127,818
121C	Rosalie Park Improvements C	973,207		49,910	38,930	934,277
121D	Rosalie Park Improvements D	168,892		3,450	9,280	159,612
123A	Underground Power Round 6	2,950,398		170,440	112,140	2,838,258
123B	Underground Power Round 7	2,044,931		106,020	78,370	1,966,561
126	Regal Theatre Contribution	300,000	0	9,200	100,000	200,000
TBA	Major Open Parkland (Lake Jualbup)	0	1,000,000	0	0	1,000,000
TBA	Major Open Parkland (Subiaco Common)	0	0	0	0	0
		<b>7,162,194</b>	<b>1,000,000</b>	<b>388,130</b>	<b>375,730</b>	<b>7,786,464</b>

The comparative information from the 2017/2018 adopted budget was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayment s	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
126	Regal Theatre Contribution	300,000		9,200	100,000	200,000
TBA	Major Open Parkland (Lake Jualbup)		1,000,000 (CFWD)	0	0	1,000,000
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>



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

The estimated movements in the city's reserves for the 2018/2019 financial year, with a comparison to the 2017/2018 financial year, are shown in the Summary of Transfers To & From Reserve 2018/19 schedule, which is included in the supporting schedules of this document.

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 2018/2019 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:

	<b>Budgeted Depreciation 2017/2018</b>	<b>Budgeted Depreciation 2018/2019</b>
Governance	2,250	2,250
Law, Order & Public Safety	45,900	22,700
Health	14,000	6,980
Education & Welfare	84,520	12,530
Community Amenities	233,130	458,650
Recreation & Culture	2,051,570	1,998,530
Transport	2,266,200	2,278,690
Economic Services	10,650	2,950
Other Property & Services	740,610	633,990
<b>Total Depreciation</b>	<b>5,448,830</b>	<b>5,417,270</b>

With the introduction of Fair Value reporting, the city's asset information is continuously improving. The 2018/19 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 2018/2019 Schedule of Fees and Charges are included at the back of this budget document.

The 2018/2019 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	<b>Budget 2017/2018</b>	<b>Budget 2018/2019</b>
General Purpose Funding	175,000	175,000
Governance	0	
Law Order & Public Safety	44,700	39,700
Health	83,600	87,100
Education and Welfare	31,480	30,830
Community Amenities	167,500	192,500
Recreation and Culture	2,728,511	2,800,898
Transport	3,952,360	3,110,980
Economic Services	196,559	196,559
Other Properties and Services	3,769,960	4,755,830
<b>Grand Total</b>	<b>11,149,670</b>	<b>11,389,397</b>

**11 BORROWING COSTS (Interest)**

Loans	<b>409,660</b>
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The 2018/19 budget for interest expense has been increased from the prior year as loan 126 for works at Lake Jualbup is to be drawn down by 30th June 2018 and repayments will to commence in the 2018/19 financial year.

## 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 2017/2018</b>	<b>Budget 2018/2019</b>
<b>Cash &amp; Investments</b>		
Cash at Bank & Investments	45,302,235	27,845,794
Financial assets	0	0
<b>Debtors</b>		
Rates Debtors	400,000	1,619,917
Sundry Debtors	2,426,547	1,729,053
<b>Total Current Assets</b>	<b>48,128,782</b>	<b>31,194,764</b>
<b>LESS CURRENT LIABILITIES</b>		
<b>Creditors &amp; Provisions</b>		
Creditors	2,545,336	2,898,939
Provision for Employee Entitlements (Current)	910,483	710,483
Income in Advance	1,217,232	1,217,232
Loan Liability (Current)	375,730	485,530
Bonds	2,558,677	2,813,677
<b>Total Current Liabilities</b>	<b>7,607,459</b>	<b>8,125,862</b>
<b>ADD BACK LOAN LIABILITY</b>	<b>375,730</b>	<b>485,530</b>
<b>LESS RESTRICTED ASSETS</b>		
Cash Backed Reserves	38,235,302	23,425,331
Other Restricted Assets	129,101	129,101
<b>Total Restricted Assets</b>	<b>38,364,403</b>	<b>23,554,432</b>
<b>NET CURRENT ASSETS</b>	<b>2,532,650</b>	<b>0</b>

\* The balances as at 30/6/18 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 2017/2018</b>	<b>Estimated Actual 2017/2018</b>	<b>Budget 2018/2019</b>
<b>Change in net assets resulting from operations</b>			
<b>As per Operating Statement</b>	1,837,424	1,949,916	1,728,907
Add/(Less) non cash items:			
Depreciation	5,448,830	5,374,420	5,417,270
Profit/Loss on sale of assets	(140,780)	53,004	(31,670)
Government grants & subsidies adjustment	(1,107,020)	(928,049)	(822,870)
<b>Changes in asset and liabilities during the year:</b>			
Changes in assets (increases in brackets):			
Change in debtors	658,759	(18,150)	(519,791)
Change in inventory	(2,632)	(2,632)	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	255,000	(274,989)	255,000
Change in creditors	137,789	(114,850)	153,603
<b>Net cash provided by operating activities</b>	<b>7,087,370</b>	<b>6,038,670</b>	<b>6,177,816</b>

## 16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget  
2018/2019**

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	577,203
Main Roads WA - Blackspot	Road Improvements	90,667
Bikewest	Cycling Improvements	25,000
Department of Transport & Regional Development	Road Improvements	130,000
		<b>822,870</b>

## **SUPPORTING SCHEDULES**

## Supporting Schedules

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**CITY OF SUBIACO  
RATES SCHEDULE FOR 2018/2019**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2018-2019 \$
<b>GENERAL RATE REVENUE</b>	<b>3</b>				
@ 6.5590 cents in the dollar					
GRV - Residential	3a	6,718	202,347,966	6.5590	<b>13,272,000</b>
GRV - Commercial	3a	1,178	130,216,783	6.5590	<b>8,540,920</b>
GRV - Industrial	3a	10	878,680	6.5590	<b>57,630</b>
<b>Sub Totals</b>		<b>7,906</b>	<b>333,443,429</b>		<b>21,870,550</b>
 <i>Minimum Rates</i> @ 1165					
GRV - Residential	3b	1,270	18,370,992	1,165	<b>1,479,550</b>
GRV - Commercial	3b	91	1,362,268	1,165	<b>106,020</b>
GRV - Industrial	3b	-	-	1,165	<b>-</b>
<b>Sub Totals</b>		<b>1,361</b>	<b>19,733,260</b>		<b>1,585,570</b>
<b>Total General Rates to be Levied</b>			<b>353,176,689</b>		<b>23,456,120</b>
Interim Rates					250,000
Back Rates					5,000
<b>Total made up from rates</b>					<b>23,711,120</b>
<b>NET REVENUE FROM RATES</b>					<b>23,711,120</b>

SUMMARY OF TRANSFERS TO & FROM RESERVE 2018/2019

	2017/2018 Budget				2017/2018 Estimated Actual				2018/2019 Budget			
	Opening Balance 1 July 17	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 18	Opening Balance 1 July 17	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 18	Opening Balance 1 July 18	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 19
<b>RESERVE ACCOUNT</b>												
Buildings and Facilities	1,369,838	360,960	1,168,840	561,958	1,405,211	383,860	574,075	1,214,996	1,214,996	328,260	1,204,950	338,306
Capital Investment	22,535,532	13,816,680	1,180,000	35,172,212	22,866,504	13,000,000	14,589,500	21,277,004	21,277,004	0	10,882,500	10,394,504
Investment Income	6,496,132	2,780,014	5,219,465	4,056,681	7,318,782	3,850,706	3,547,125	7,622,363	7,622,363	3,762,340	6,097,856	5,286,847
Infrastructure Replacement	625,693	2,137,740	650,840	2,112,593	703,060	2,144,360	560,690	2,286,730	2,286,730	2,481,360	1,693,997	3,074,093
Parking and Public Transport Facilities	989,745	166,360	604,500	551,605	1,062,429	726,830	522,000	1,267,259	1,267,259	20,910	324,500	963,669
Waste Management	1,673,641	227,130	1,280,000	620,771	2,127,886	313,130	839,374	1,601,642	1,601,642	68,237	334,000	1,335,879
Plant & Equipment Replacement	1,546,011	505,080	713,000	1,338,091	1,813,320	525,690	461,154	1,877,856	1,877,856	409,400	923,000	1,364,256
Undergrounding of Powerlines	765,792	32,700	466,900	331,592	784,593	18,910	466,970	336,533	336,533	467,620	465,680	338,473
Information Technology Systems	670,900	6,740	0	677,640	670,774	16,160	205,775	481,159	481,159	5,450	432,765	53,844
Student Bursaries	55,089	1,240	0	56,329	55,079	1,330	0	56,409	56,409	1,270	0	57,679
Public Art	87,973	118,810	117,000	89,783	180,549	121,350	153,400	148,499	148,499	119,980	117,000	151,479
Heritage Grants Scheme	49,801	51,120	50,000	50,921	63,321	51,530	50,000	64,851	64,851	51,450	50,000	66,301
<b>Total Reserve Account</b>	<b>36,897,802</b>	<b>20,205,274</b>	<b>11,450,545</b>	<b>45,652,531</b>	<b>39,051,508</b>	<b>21,153,856</b>	<b>21,970,063</b>	<b>38,235,301</b>	<b>38,235,301</b>	<b>7,716,277</b>	<b>22,526,248</b>	<b>23,425,330</b>



**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**PROPOSED CAPITAL WORKS SUMMARY 2018/2019**

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 Sale or Trade C/fwd \$	Funded from Grants or Contribution \$	Grants C/fwd \$	Funded from Municipal or Loan Funds \$	Municipal or Loan Funds C/fwd \$
<b>Drainage Improvement Program</b>											
Drainage Network Investigations	0	140,243	140,243	140,243	0	0	0	0	0	0	0
Hay Street - Drainage Investigation and Installing new and replacement pits	80,700	0	80,700	0	80,700	0	0	0	0	0	0
<b>Sub-total</b>	<b>80,700</b>	<b>140,243</b>	<b>220,943</b>	<b>140,243</b>	<b>80,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Footpath Replacement</b>											
Union Street (Heytesbury Rd to Nicholson Rd) - Replace slab footpath	0	45,579	45,579	45,579	0	0	0	0	0	0	0
Evans Street (King St to Fortune St) - Replace slab footpath	0	20,952	20,952	20,952	0	0	0	0	0	0	0
Federal Street (Hammersley Rd to Lawler St W) - Replace slab footpath	0	20,952	20,952	20,952	0	0	0	0	0	0	0
Forrest Street (Railway Rd +29M to Railway Rd +38m) - Replace slab footpath	0	20,952	20,952	20,952	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>108,435</b>	<b>108,435</b>	<b>108,435</b>	<b>0</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 modelling)	33,100	0	33,100	0	33,100	0	0	0	0	0	0
Railway Road / Nicholson Rd (modify phasing / filters on signals)	13,750	0	13,750	0	13,750	0	0	0	0	0	0
Onslow Road (Traffic calming between Derby and James St)	68,400	0	68,400	0	68,400	0	0	0	0	0	0
Peel Street (Cardigan Tce to Cul-de-sac) - resurfacing	0	139,121	139,121	9,121	0	0	0	130,000	0	0	0
Northmore Street (Stevens st to Dakin St) - resurfacing	0	51,301	51,301	51,301	0	0	0	0	0	0	0
Upham Street (Bishop St to Tighe St) - resurfacing	0	71,734	71,734	71,734	0	0	0	0	0	0	0
Wilsmore Street (Northmore St to Roberta St) - resurfacing	0	99,993	99,993	99,993	0	0	0	0	0	0	0
Currie Street (Jersey St to Troy Tce) - resurfacing	0	63,039	63,039	63,039	0	0	0	0	0	0	0
Nicholl St (Cunningham Tce to Cul-de-sac) - resurfacing	0	46,953	46,953	46,953	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>115,250</b>	<b>472,141</b>	<b>587,391</b>	<b>342,141</b>	<b>115,250</b>	<b>0</b>	<b>0</b>	<b>130,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Major Road Improvement</b>											
Hay Street (Thomas to Coghlan Rd) - pavement rehabilitation (MRRG)	0	322,532	322,532	169,211	0	0	0	153,321	0	0	0
Hay Street (Denis St to Railway Rd) - pavement rehabilitation (MRRG)	0	173,510	173,510	91,029	0	0	0	82,481	0	0	0
Selby Street (Nicholson Rd to Lemnos St) - pavement rehabilitation (MRRG)	0	75,451	75,451	39,584	0	0	0	35,867	0	0	0
Derby Rd											
- Derby Rd (Nicholson Rd to Keightley Rd W) - pavement rehabilitation (MRRG)	0	86,249	86,249	45,249	0	0	0	41,000	0	0	0
- Derby St (Keightley Rd W to Onslow Rd) - pavement resurfacing (MRRG)	0	90,176	90,176	47,309	0	0	0	42,867	0	0	0
Nash St (Nicholson Rd to Selby St) - pavement resurfacing (MRRG)	0	55,957	55,957	29,357	0	0	0	26,600	0	0	0
Aberdare Rd (Quadrangle Pl to Hospital Ave) - pavement resurfacing (MRRG)	0	410,350	410,350	215,283	0	0	0	195,067	0	0	0
Townshend Rd (Blackspot)											
- Townshend Rd (York St Intersection) - extend median (Blackspot)	0	77,133	77,133	40,466	0	0	0	36,667	0	0	0
- Townshend Rd (Churchill Ave roundabout) - improve street lighting (Blackspot)	0	63,109	63,109	33,109	0	0	0	30,000	0	0	0
Hay St (Bishop St Intersection) - install seagull island (Blackspot)	0	50,487	50,487	26,487	0	0	0	24,000	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>1,404,954</b>	<b>1,404,954</b>	<b>737,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>667,870</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Streetscape Improvements</b>											
Rokeby Road (South of Bagot Road) (Stages 1 & 2)	382,300	1,079,869	1,462,169	1,079,869	7,300	0	0	0	0	0	375,000
Roydhouse Stage 2 (Harborn St to Cul-de sac)	172,800	0	172,800	0	172,800	0	0	0	0	0	0
Subiaco Town Centre (Axon St and York St)	0	0	0	0	0	0	0	0	0	0	0
Bagot Rd (Opp KEMH) - install crossing and new kerb	0	56,097	56,097	56,097	0	0	0	0	0	0	0
Tallow Tree Crs - install two new street lights	0	11,219	11,219	11,219	0	0	0	0	0	0	0
Aberdare Rd (northern slip lane at Thomas St) - install crossing and street lights.	0	28,049	28,049	28,049	0	0	0	0	0	0	0
Salvado Rd (near Sheen St) - re-adjust steps	0	49,085	49,085	49,085	0	0	0	0	0	0	0
Station st (44 Station St) - mediun cut through and ramps	0	21,036	21,036	21,036	0	0	0	0	0	0	0
Other Traffic Management	35,000	28,049	63,049	28,049	35,000	0	0	0	0	0	0
<b>Sub-total</b>	<b>590,100</b>	<b>1,273,404</b>	<b>1,863,504</b>	<b>1,273,404</b>	<b>215,100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,000</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**PROPOSED CAPITAL WORKS SUMMARY 2018/2019**

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 Sale or Trade C/fwd \$	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>											
ROW resurfacing	0	141,813	141,813	141,813	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>141,813</b>	<b>141,813</b>	<b>141,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Park and Reserves</b>											
Reticulation Improvements	243,000	169,500	412,500	169,500	243,000	0	0	0	0	0	0
Playground Equipment Improvements	0	79,470	79,470	79,470	0	0	0	0	0	0	0
Public Domain Furniture Improvements	8,870	204,501	213,371	204,501	8,870	0	0	0	0	0	0
Park Lighting Improvements	121,130	110,000	231,130	110,000	121,130	0	0	0	0	0	0
<b>Sub-total</b>	<b>373,000</b>	<b>563,471</b>	<b>936,471</b>	<b>563,471</b>	<b>373,000</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	235,000	0	235,000	0	235,000	0	0	0	0	0	0
Lake Environment Improvements	0	40,000	40,000	40,000	0	0	0	0	0	0	0
Greening Strategy	0	50,000	50,000	50,000	0	0	0	0	0	0	0
Storm Water Quality Strategy	0	50,000	50,000	50,000	0	0	0	0	0	0	0
Other Parks and Reserves - City Wide Landscape Renewal	0	354,217	354,217	354,217	0	0	0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	0	113,534	113,534	113,534	0	0	0	0	0	0	0
Cycling Improvements (Salvado Rd - Design - Bishop St to Harborne St)	0	35,061	35,061	10,061	0	0	0	25,000	0	0	0
<b>Sub-total</b>	<b>235,000</b>	<b>642,812</b>	<b>877,812</b>	<b>617,812</b>	<b>235,000</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Projects</b>											
Car Parking Improvements	0	430,000	430,000	430,000	0	0	0	0	0	0	0
Parking Management Information System	439,500	115,000	554,500	115,000	439,500	0	0	0	0	0	0
Public Art	0	93,600	93,600	93,600	0	0	0	0	0	0	0
Purchase of Noise Monitoring machine	0	25,000	25,000	25,000	0	0	0	0	0	0	0
<b>Sub-total</b>	<b>439,500</b>	<b>663,600</b>	<b>1,103,100</b>	<b>663,600</b>	<b>439,500</b>	<b>0</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	1,764,450	1,871,500	3,635,950	1,871,500	1,264,450	0	0	0	0	0	500,000
Investment Assets Acquisitions/Developments/Disposal Works	625,000	8,853,000	9,478,000	8,853,000	625,000	0	0	0	0	0	0
Major Information Systems Improvements	727,575	364,750	1,092,325	364,750	547,575	0	0	0	0	0	180,000
Major Information Technology Improvements	25,000	581,100	606,100	581,100	25,000	0	0	0	0	0	0
<b>Sub-total</b>	<b>3,142,025</b>	<b>11,670,350</b>	<b>14,812,375</b>	<b>11,670,350</b>	<b>2,462,025</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>680,000</b>
<b>Lords Recreation Centre</b>											
Information Technology Improvements	142,350	40,450	182,800	40,450	142,350	0	0	0	0	0	0
<b>Sub-total</b>	<b>142,350</b>	<b>40,450</b>	<b>182,800</b>	<b>40,450</b>	<b>142,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-total (Capital)</b>	<b>5,117,925</b>	<b>17,121,673</b>	<b>22,239,598</b>	<b>16,298,803</b>	<b>4,062,925</b>	<b>0</b>	<b>0</b>	<b>822,870</b>	<b>0</b>	<b>0</b>	<b>1,055,000</b>
<b>Plant and Equipment</b>	<b>920,000</b>	<b>1,337,000</b>	<b>2,257,000</b>	<b>973,000</b>	<b>329,000</b>	<b>364,000</b>	<b>161,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>430,000</b>
<b>TOTAL CAPITAL WORKS PROPOSALS</b>	<b>6,037,925</b>	<b>18,458,673</b>	<b>24,496,598</b>	<b>17,271,803</b>	<b>4,391,925</b>	<b>364,000</b>	<b>161,000</b>	<b>822,870</b>	<b>0</b>	<b>0</b>	<b>1,485,000</b>

## PLANT AND EQUIPMENT SUMMARY 2018/2019

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
<b>LIGHT VEHICLES</b>											
<b>GOVERNANCE</b>											
Director Corporate Services	LV278	762	2899	1GAH695	44,000	24,000	20,000	0	23,200	(800)	
Director Technical Services	LV286	774	2898	1GET184	60,000	30,000	30,000	0	32,480		2,480
<b>LORDS RECREATION SERVICES</b>											
Manager Recreation Services	LV284	772	2884	1GEQ294	30,000	15,000	15,000	0	18,770		3,770
<b>CULTURAL SERVICES</b>											
Manager of Cultural Services	LV290	780	2909	1GDY229	30,000	15,000	15,000	0	15,280		280
Community Services Project Manager - SALE ONLY	LV266	747	2835	1EYY838	0	15,000	-15,000	0	15,000		
<b>INFORMATION SERVICES</b>											
Manager Information Services	LV293	781	2911	1GFM251	30,000	15,000	15,000	0	17,290		2,290
<b>FINANCIAL SERVICES</b>											
Manager Financial Services	LV295	810	2913	1GFK701	30,000	15,000	15,000	0	12,910	(2,090)	
<b>OPERATIONS AND ENVIRONMENT SERVICES (PARKS)</b>											
Manager Operations and Environment	LV269	750	2839	1GAS317	42,000	15,000	27,000	0	23,980		8,980
Coordinator Parks Operations	LV275	756	2895	1GBI579	35,000	15,000	20,000	0	18,800		3,800
Coordinator Parks Development	LV272	753	2891	1GBI576	35,000	15,000	20,000	0	18,800		3,800
Precinct Spare	LV254	692	2739	1EQD440	42,000	15,000	27,000	0	12,880	(2,120)	
<b>OPERATIONS AND ENVIRONMENT SERVICES (INFRASTRUCTURE)</b>											
Coordinator Transport & Fleet	LV289	777	2907	1GEQ040	30,000	15,000	15,000	0	13,780	(1,220)	
Coordinator Traffic & Development	LV288	776	2906	1GEQ039	30,000	15,000	15,000	0	13,780	(1,220)	
Coordinator Infrastructure & Waste Maintenance	LV274	755	2896	1GBI578	35,000	15,000	20,000	0	18,800		3,800
Principal Engineer Design & Delivery	LV279	763	2894	1GCJ040	30,000	15,000	15,000	0	20,520		5,520
<b>WASTE &amp; FLEET</b>											
Waste / Repair Ute	LV262	744	2824	1EXD436	34,000	15,000	19,000	0	16,230		1,230
<b>TOTAL LIGHT VEHICLES</b>					<b>537,000</b>	<b>264,000</b>	<b>273,000</b>	<b>0</b>	<b>292,500</b>	<b>(7,450)</b>	<b>35,950</b>
<b>HEAVY VEHICLES</b>											
<b>PARKS</b>											
3 Ton Dual Cab P2	HV56	672	2588	1EJP026	85,000	25,000	60,000	0	16,020	(8,980)	
<b>TOTAL</b>					<b>85,000</b>	<b>25,000</b>	<b>60,000</b>	<b>0</b>	<b>16,020</b>	<b>(8,980)</b>	<b>0</b>
<b>WASTE SERVICES</b>											
Recycling Truck - Side Loader (CFWD from 17/18 - item on order)	HV47	504	2231	1DMW499	470,000	40,000	0	430,000	49,950		9,950
Recycling Truck - Rear Loader (CFWD from 17/18 - item on order)	HV46	470	2170	1DEC373	450,000	60,000	390,000	0	55,000	(5,000)	
Rubbish Truck - Rear Loader - <b>SALE ONLY</b> (CFWD from 17/18 - sale once new item received)	HV55	666	2587	1EIW937	0	61,000	-61,000	0	60,060	(940)	
<b>TOTAL</b>					<b>920,000</b>	<b>161,000</b>	<b>329,000</b>	<b>430,000</b>	<b>165,010</b>	<b>(5,940)</b>	<b>9,950</b>

## PLANT AND EQUIPMENT SUMMARY 2018/2019

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
<b>TRUCKS &amp; PLANT</b>											
Road Sweeper	HV54	662	2555	1EFT074	325,000	50,000	275,000	0	9,630	(40,370)	
<b>TOTAL</b>					<b>325,000</b>	<b>50,000</b>	<b>275,000</b>	<b>0</b>	<b>9,630</b>	<b>(40,370)</b>	<b>0</b>
<b>TOTAL HEAVY VEHICLES</b>					<b>1,330,000</b>	<b>236,000</b>	<b>664,000</b>	<b>430,000</b>	<b>190,660</b>	<b>(55,290)</b>	<b>9,950</b>
<b>MAJOR PLANT</b>											
<b>PARKS SERVICES</b>											
Hamm HD12 Cricket Roller	MP72	370	1963	1CRD758	46,000	6,000	40,000	0	3,990	(2,010)	
Trailer Heavy Duty	MP21	118	1582	8WW351	9,000	1,000	8,000	0	0	(1,000)	
Trailer Tandem	MP22	119	1583	8RC202	9,000	1,000	8,000	0	0	(1,000)	
Trailer Heavy Duty	MP29	121	1585	8UM599	20,000	1,000	19,000	0	0	(1,000)	
Toro Groundmaster	MP85	741	2829	1EWL115	45,000	5,000	40,000	0	1,930	(3,070)	
Toro Groundmaster	MP86	742	2828	1EWL116	45,000	5,000	40,000	0	1,930	(3,070)	
Mowing Trailer	MP57	144	1607	1TFE826	20,000	1,000	19,000	0	0	(1,000)	
Front 3 Gang Mower	MP84	610	2474	1EAB493	65,000	5,000	60,000	0	2,320	(2,680)	
<b>TOTAL</b>					<b>259,000</b>	<b>25,000</b>	<b>234,000</b>	<b>0</b>	<b>10,170</b>	<b>(14,830)</b>	<b>0</b>
<b>TOTAL MAJOR PLANT</b>					<b>259,000</b>	<b>25,000</b>	<b>234,000</b>	<b>0</b>	<b>10,170</b>	<b>(14,830)</b>	<b>0</b>
<b>MINOR PLANT</b>											
<b>FIELD SERVICES</b>											
Ticket Machines	Various	N.A.	Various	N.A.	45,000	0	45,000	0	0	0	0
<b>LORDS</b>											
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0	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	0
Purchase of bin hardware for transition to Australian Waste Standards	N.A.	N.A.	TBA	N.A.	0	0	0	0	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	0
<b>PARKS SERVICES</b>											
Minor Items as required	Various	N.A.	Various	N.A.	46,000	0	46,000	0	0	0	0
<b>TOTAL MINOR PLANT</b>					<b>131,000</b>	<b>0</b>	<b>131,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PLANT REPLACEMENT BUDGET</b>					<b>2,257,000</b>	<b>525,000</b>	<b>1,302,000</b>	<b>430,000</b>	<b>493,330</b>	<b>(77,570)</b>	<b>45,900</b>

**CARRIED FORWARD SCHEDULE**  
**Operating Carried Forward Projects 2018/19**

Activity	Description	Amount
<b>CORPORATE SERVICES</b>		
<b>COMMERCIAL SERVICES</b>		
<b>Non-recurrent Projects</b>		
Feasibility Studies	For properties currently under acquisition consideration	31,400
<b>ECONOMIC DEVELOPMENT</b>		
<b>Operational Expenses</b>		
Advertising	Economic Development Strategy - Marketing Plans	
Market Research	Economic Development Strategy - Night time economy research	47,000
Website Development & Maintenance	Website implementation	5,000
CBD Promotion (Various Events)	Event sponsorships	18,000
<b>Recurrent Projects</b>		
Economic Development Projects	Collection of Economic Data	125,000
<b>Non-recurrent Projects</b>		
Non-Recurrent Projects	Website implementation	32,000
New Initiatives	Implementation of the Place Management Plan	54,000
<b>COMMUNITY &amp; DEVELOPMENT SERVICES</b>		
<b>COMMUNITY DEVELOPMENT</b>		
<b>Operational Expenses</b>		
Sunset at Subi	Event management fees	57,250
<b>Other Expenses</b>		
Partnership Contributions	Pilgram Trail Foundation contribution	5,000
<b>PLANNING SERVICES</b>		
<b>Non-recurrent Projects</b>		
Precinct Planning	Detailed studies to support planning scheme and strategy progression and implementation	232,000
<b>TECHNICAL SERVICES</b>		
<b>PARKS SERVICES</b>		
<b>Recurrent Projects</b>		
Management Plans	Environment Enhancement Plan	40,000
<b>INFRASTRUCTURE SERVICES</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Update of drainage inventory information	20,000
Management Plans	Management plan for drainage modelling	85,000
Transport Access & Parking Strategy Projects	Implementation of the Transport Access & Parking Strategy	90,000
Asset Management	Asset data collection and update of the Strategic Asset Management Plan	30,000
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Hay Street Two-Way design work	176,000
<b>Total</b>		<b>1,047,650</b>

# **PROGRAM STATEMENTS**

## **Program Statements**

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**City of Subiaco**  
**Program Statement Report 2018/19**

	<b>Adopted Budget 2017/18 \$</b>	<b>Revised Budget 2017/18 \$</b>	<b>Estimated Actuals 2017/18 \$</b>	<b>Adopted Budget 2018/19 \$</b>
<b>OPERATING REVENUE</b>				
Executive Management	0	0	36,100	800
Members of Council	200	200	0	200
Other Governance	0	0	100	0
Communications & Engagement	0	0	320	0
Human Resources	50,000	143,000	194,190	70,000
Financial Services	38,000	38,000	77,200	40,090
Rates	22,786,610	22,713,610	22,814,840	23,943,120
Other General Purpose Income	1,806,500	1,523,300	1,764,300	1,287,150
Information Services	0	0	0	0
Customer Services	0	0	220	0
Property & Assets/Investment Properties	3,785,960	4,330,960	4,403,515	5,329,630
Commercial Parking	2,306,010	2,536,010	2,401,540	1,814,480
Health Services	93,600	93,600	69,790	87,100
Building Services	203,419	203,419	171,360	203,059
Compliance Services	1,769,550	1,539,550	1,329,600	1,372,700
Town Planning & Regional Development	159,200	159,200	188,800	184,200
Community Care Services/Day Centre/Food Services/Other Care Services	16,000	16,000	15,110	16,000
Community Development	10,540	10,540	12,140	7,360
Business & Economic Development	12,600	12,600	12,600	0
Public Art	0	0	0	0
Library/Museum	27,200	27,200	20,180	27,200
Lords	3,029,591	2,844,591	2,714,300	3,222,631
Operations Centre	0	0	0	0
Waste Services/Waste Operations	4,572,870	4,604,370	4,541,590	4,470,327
Plant Operations	0	0	2,000	3,000
Parks Services/Parks Operations/Parks Road Reserve Operations	80,490	80,490	247,690	73,010
Infrastructure Services/Infrastructure Operations	1,260,830	1,127,810	1,126,857	932,110
Undergrounding Powerlines	0	0	0	0
Facilities Management	128,400	128,400	152,940	130,257
<b>Total Operating Revenue</b>	<b>42,137,570</b>	<b>42,132,850</b>	<b>42,297,282</b>	<b>43,214,424</b>
<b>OPERATING EXPENDITURE</b>				
Executive Management	(1,374,289)	(1,374,289)	(1,335,100)	(1,350,850)
Members of Council	(1,264,400)	(1,277,310)	(1,277,180)	(1,257,870)
Other Governance	(1,136,944)	(1,144,294)	(1,070,124)	(1,095,707)
Communications & Engagement	(718,290)	(724,970)	(690,190)	(714,120)
Human Resources	(1,008,630)	(1,088,630)	(1,012,784)	(879,890)
Financial Services	(1,553,720)	(1,553,720)	(1,361,790)	(1,408,140)
Rates	0	0	0	0
Other General Purpose Income	(670,270)	(666,040)	(602,500)	(619,030)
Information Services	(2,133,810)	(2,313,810)	(2,325,220)	(2,194,080)
Customer Services	(682,380)	(687,380)	(663,420)	(722,170)
Property & Assets/Investment Properties	(1,354,087)	(1,896,987)	(1,911,570)	(1,877,900)
Commercial Parking	(687,020)	(706,770)	(806,200)	(605,960)
Health Services	(895,300)	(905,410)	(882,560)	(889,830)
Building Services	(687,030)	(695,240)	(654,620)	(682,900)
Compliance Services	(3,341,330)	(3,364,580)	(3,080,449)	(2,738,160)
Town Planning & Regional Development	(2,171,820)	(2,214,190)	(1,970,860)	(2,392,910)
Community Care Services/Day Centre/Food Services/Other Care Services	(847,250)	(856,730)	(750,480)	(686,860)
Community Development	(778,690)	(827,580)	(742,180)	(842,790)
Business & Economic Development	(1,663,780)	(1,767,970)	(1,501,560)	(1,838,020)
Public Art	(84,590)	(107,990)	(112,670)	(188,520)
Library/Museum	(2,119,390)	(2,139,900)	(2,038,130)	(2,076,090)
Lord's	(5,164,240)	(4,998,860)	(5,321,630)	(5,363,450)
Operations Centre	(228,630)	(228,630)	(188,500)	(208,440)
Waste Services/Waste Operations	(4,471,050)	(4,473,070)	(4,555,004)	(4,854,710)
Plant Operations	(676,890)	(676,890)	(663,850)	(615,750)
Parks Services/Parks Operations/Parks Road Reserve Operations	(5,311,890)	(5,402,740)	(5,721,139)	(5,734,720)
Infrastructure Services/Infrastructure Operations	(5,301,690)	(5,427,590)	(5,162,410)	(5,732,840)
Undergrounding Powerlines	(276,400)	(276,400)	(276,460)	(265,700)
Facilities Management	(1,984,975)	(1,985,195)	(1,599,610)	(1,627,660)
<b>Total Operating Expenditure</b>	<b>(48,588,785)</b>	<b>(49,783,165)</b>	<b>(48,278,190)</b>	<b>(49,465,067)</b>
<b>OVERHEAD RECOVERY</b>				
Executive Management	1,374,289	1,374,289	1,299,000	1,350,050
Communications & Engagement	718,290	724,970	689,870	714,120
Human Resources	958,630	945,630	818,594	809,890
Financial Services	1,515,720	1,515,720	1,284,590	1,368,050
Information Services	2,133,810	2,313,810	2,325,220	2,194,080
Customer Services	682,380	687,380	663,200	722,170
Plant Operations	676,890	676,890	661,850	612,750
Operations Centre	228,630	228,630	188,500	208,440
<b>Total Overhead Recovery</b>	<b>8,288,639</b>	<b>8,467,319</b>	<b>7,930,824</b>	<b>7,979,550</b>
<b>NET RESULT</b>	<b>1,837,424</b>	<b>817,004</b>	<b>1,949,916</b>	<b>1,728,907</b>



## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>EXECUTIVE MANAGEMENT</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(36,100)	0
Gain on Disposal of Non-current Assets	0	0	0	(800)
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(36,100)</b>	<b>(800)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,224,239	1,224,239	1,196,200	1,230,860
Administration Expenses	33,320	33,320	33,320	29,000
Operational Expenses	55,600	55,600	61,130	55,600
Non-recurrent Projects	2,220	2,220	0	2,220
Depreciation	58,910	58,910	35,340	30,690
Loss on Disposal of Non-current Assets	0	0	9,110	2,480
Corporate Overhead Recovered	(1,374,289)	(1,374,289)	(1,299,000)	(1,350,050)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>36,100</b>	<b>800</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	(200)	(200)	0	(200)
<b>TOTAL REVENUE</b>	<b>(200)</b>	<b>(200)</b>	<b>0</b>	<b>(200)</b>
<b>EXPENDITURE</b>				
Administration Expenses	11,500	11,500	8,000	11,500
Operational Expenses	4,000	4,000	3,100	4,000
Other Expenses	513,500	513,500	520,500	468,500
Depreciation	2,250	2,250	2,250	2,250
Corporate Overhead Allocated	733,150	746,060	743,330	771,620
<b>TOTAL EXPENDITURE</b>	<b>1,264,400</b>	<b>1,277,310</b>	<b>1,277,180</b>	<b>1,257,870</b>
<b>TOTAL MEMBERS OF COUNCIL</b>	<b>1,264,200</b>	<b>1,277,110</b>	<b>1,277,180</b>	<b>1,257,670</b>
<b>OTHER GOVERNANCE</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(100)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(100)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	288,430	288,430	283,990	301,320
Administration Expenses	2,500	2,500	1,000	2,487
Operational Expenses	90,284	90,284	115,350	91,000
Other Expenses	10,000	10,000	0	10,000
Recurrent Projects	60,000	60,000	10,000	10,000
Corporate Overhead Allocated	685,730	693,080	659,784	680,900
<b>TOTAL EXPENDITURE</b>	<b>1,136,944</b>	<b>1,144,294</b>	<b>1,070,124</b>	<b>1,095,707</b>
<b>TOTAL OTHER GOVERNANCE</b>	<b>1,136,944</b>	<b>1,144,294</b>	<b>1,070,024</b>	<b>1,095,707</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>COMMUNICATIONS &amp; ENGAGEMENT</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(320)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(320)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	427,090	427,090	433,960	445,920
Administration Expenses	8,200	8,200	3,000	8,200
Operational Expenses	264,000	264,000	239,050	241,000
Recurrent Projects	4,000	5,680	4,180	4,000
Non-recurrent Projects	15,000	20,000	10,000	15,000
Corporate Overhead Recovered	(718,290)	(724,970)	(689,870)	(714,120)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>320</b>	<b>0</b>
<b>TOTAL COMMUNICATIONS &amp; 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	(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	559,980	559,980	545,280	577,240
Administration Expenses	3,650	3,650	3,650	3,650
Operational Expenses	263,000	210,000	106,400	112,000
Other Expenses	60,000	100,000	99,355	70,000
Recurrent Projects	72,000	72,000	64,909	47,000
Corporate Overhead Recovered	(958,630)	(945,630)	(818,594)	(809,890)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FINANCIAL SERVICES</b>				
<b>REVENUE</b>				
Other Revenue	(38,000)	(38,000)	(73,000)	(38,000)
Gain on Disposal of Non-current Assets	0	0	(4,200)	(2,090)
<b>TOTAL REVENUE</b>	<b>(38,000)</b>	<b>(38,000)</b>	<b>(77,200)</b>	<b>(40,090)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,196,500	1,196,500	916,800	1,067,480
Administration Expenses	107,360	107,360	154,590	102,000
Operational Expenses	165,400	165,400	268,700	167,500
Recurrent Projects	63,000	63,000	12,000	63,000
Depreciation	21,400	21,400	9,700	8,160
Loss on Disposal of Plant & Equipment	60	60	0	0
Corporate Overhead Recovered	(1,515,720)	(1,515,720)	(1,284,590)	(1,368,050)
<b>TOTAL EXPENDITURE</b>	<b>38,000</b>	<b>38,000</b>	<b>77,200</b>	<b>40,090</b>
<b>TOTAL FINANCIAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>RATES</b>				
<b>REVENUE</b>				
General Rates	(21,452,890)	(21,452,890)	(21,539,780)	(21,870,550)
Minimum Rates	(846,720)	(846,720)	(846,720)	(1,585,570)
Interim Rates	(250,000)	(177,000)	(141,090)	(250,000)
Back Rates	(5,000)	(5,000)	(3,180)	(5,000)
Less Rates Write Offs	0	0	200	0
Statutory Fees & Charges	(140,000)	(140,000)	(152,950)	(140,000)
Other Revenue	(92,000)	(92,000)	(131,320)	(92,000)
<b>TOTAL REVENUE</b>	<b>(22,786,610)</b>	<b>(22,713,610)</b>	<b>(22,814,840)</b>	<b>(23,943,120)</b>
<b>TOTAL RATES</b>	<b>(22,786,610)</b>	<b>(22,713,610)</b>	<b>(22,814,840)</b>	<b>(23,943,120)</b>
<b>OTHER GENERAL PURPOSE INCOME</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(512,680)	(229,480)	(249,300)	(512,680)
Other Revenue	(1,293,820)	(1,293,820)	(1,515,000)	(774,470)
<b>TOTAL REVENUE</b>	<b>(1,806,500)</b>	<b>(1,523,300)</b>	<b>(1,764,300)</b>	<b>(1,287,150)</b>
<b>EXPENDITURE</b>				
Corporate Overhead Allocated	670,270	666,040	602,500	619,030
<b>TOTAL EXPENDITURE</b>	<b>670,270</b>	<b>666,040</b>	<b>602,500</b>	<b>619,030</b>
<b>TOTAL OTHER GENERAL PURPOSE INCOME</b>	<b>(1,136,230)</b>	<b>(857,260)</b>	<b>(1,161,800)</b>	<b>(668,120)</b>
<b>INFORMATION SERVICES</b>				
<b>EXPENDITURE</b>				
Employee Costs	1,131,650	1,131,650	1,067,550	1,119,620
Administration Expenses	10,040	10,040	10,040	8,500
Operational Expenses	764,020	903,020	813,600	773,500
Recurrent Projects	39,000	80,000	80,000	39,000
Depreciation	189,100	189,100	341,180	251,170
Loss on Disposal of Non-current Assets	0	0	12,850	2,290
Corporate Overhead Recovered	(2,133,810)	(2,313,810)	(2,325,220)	(2,194,080)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INFORMATION SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>CUSTOMER SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	0	0	(220)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(220)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	443,840	443,840	410,560	488,360
Administration Expenses	120,690	125,690	123,500	118,500
Operational Expenses	96,100	96,100	111,100	97,000
Recurrent Projects	10,000	10,000	10,000	10,000
Depreciation	11,750	11,750	8,260	8,310
Corporate Overhead Recovered	(682,380)	(687,380)	(663,200)	(722,170)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>220</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	387,600	387,600	409,840	443,020
Administration Expenses	5,500	5,500	4,400	5,500
Operational Expenses	91,200	141,200	138,780	94,800
Recurrent Projects	40,000	0	0	40,000
Non-recurrent Projects	50,000	115,000	83,600	81,400
Depreciation	6,200	6,200	0	0
Corporate Overhead Allocated	272,070	269,970	255,730	286,680
<b>TOTAL EXPENDITURE</b>	<b>852,570</b>	<b>925,470</b>	<b>892,350</b>	<b>951,400</b>
<b>TOTAL PROPERTY &amp; ASSET SERVICES</b>	<b>852,570</b>	<b>925,470</b>	<b>892,350</b>	<b>951,400</b>
<b>INVESTMENT PROPERTIES</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(3,763,960)	(3,763,960)	(3,833,765)	(4,738,330)
Other Revenue	(22,000)	(567,000)	(569,750)	(591,300)
<b>TOTAL REVENUE</b>	<b>(3,785,960)</b>	<b>(4,330,960)</b>	<b>(4,403,515)</b>	<b>(5,329,630)</b>
<b>EXPENDITURE</b>				
Operational Expenses	406,217	876,217	923,500	856,190
Other Expenses	95,200	95,200	95,610	70,200
Depreciation	100	100	110	110
<b>TOTAL EXPENDITURE</b>	<b>501,517</b>	<b>971,517</b>	<b>1,019,220</b>	<b>926,500</b>
<b>TOTAL INVESTMENT PROPERTIES</b>	<b>(3,284,443)</b>	<b>(3,359,443)</b>	<b>(3,384,295)</b>	<b>(4,403,130)</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>COMMERCIAL PARKING</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	0	(1,500)	0
Parking Fees & Permits	(2,281,010)	(2,511,010)	(2,375,040)	(1,789,480)
Other Revenue	(25,000)	(25,000)	(25,000)	(25,000)
<b>TOTAL REVENUE</b>	<b>(2,306,010)</b>	<b>(2,536,010)</b>	<b>(2,401,540)</b>	<b>(1,814,480)</b>
<b>EXPENDITURE</b>				
Employee Costs	183,520	183,520	148,470	192,120
Administration Expenses	55,000	55,000	55,000	55,000
Operational Expenses	270,900	291,360	436,010	201,220
Corporate Overhead Allocated	177,600	176,890	166,720	157,620
<b>TOTAL EXPENDITURE</b>	<b>687,020</b>	<b>706,770</b>	<b>806,200</b>	<b>605,960</b>
<b>TOTAL COMMERCIAL PARKING</b>	<b>(1,618,990)</b>	<b>(1,829,240)</b>	<b>(1,595,340)</b>	<b>(1,208,520)</b>
<b>BUSINESS &amp; ECONOMIC DEVELOPMENT</b>				
<b>REVENUE</b>				
Other Revenue	(12,600)	(12,600)	(12,600)	0
<b>TOTAL REVENUE</b>	<b>(12,600)</b>	<b>(12,600)</b>	<b>(12,600)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	488,790	488,790	494,280	521,640
Administration Expenses	5,000	5,000	5,000	5,000
Operational Expenses	588,410	598,410	534,450	551,000
Other Expenses	10,000	10,000	10,200	0
Recurrent Projects	350,800	380,800	265,000	430,000
Non Recurrent Projects	37,000	97,000	11,000	146,000
Corporate Overhead Allocated	183,780	187,970	181,630	184,380
<b>TOTAL EXPENDITURE</b>	<b>1,663,780</b>	<b>1,767,970</b>	<b>1,501,560</b>	<b>1,838,020</b>
<b>TOTAL BUSINESS &amp; ECONOMIC DEVELOPMENT</b>	<b>1,651,180</b>	<b>1,755,370</b>	<b>1,488,960</b>	<b>1,838,020</b>
<b>PUBLIC ART</b>				
<b>EXPENDITURE</b>				
Employee Costs	44,190	44,190	48,870	57,720
Operational Expenses	40,400	63,800	63,800	63,800
Non-recurrent Projects	0	0	0	67,000
<b>TOTAL EXPENDITURE</b>	<b>84,590</b>	<b>107,990</b>	<b>112,670</b>	<b>188,520</b>
<b>TOTAL VISIT SUBIACO</b>	<b>84,590</b>	<b>107,990</b>	<b>112,670</b>	<b>188,520</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>HEALTH SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(10,000)	(10,000)	0	0
Statutory Fees & Charges	(73,600)	(73,600)	(60,940)	(77,100)
Fines & Penalties	(10,000)	(10,000)	(8,500)	(10,000)
Other Revenue	0	0	(350)	0
<b>TOTAL REVENUE</b>	<b>(93,600)</b>	<b>(93,600)</b>	<b>(69,790)</b>	<b>(87,100)</b>
<b>EXPENDITURE</b>				
Employee Costs	528,220	528,220	523,160	528,800
Administration Expenses	18,470	18,470	20,120	15,800
Operational Expenses	64,100	64,100	62,350	65,100
Other Expenses	500	500	0	500
Recurrent Projects	6,000	6,000	5,000	6,000
Depreciation	14,000	14,000	6,980	6,980
Corporate Overhead Allocated	264,010	274,120	264,950	266,650
<b>TOTAL EXPENDITURE</b>	<b>895,300</b>	<b>905,410</b>	<b>882,560</b>	<b>889,830</b>
<b>TOTAL HEALTH SERVICES</b>	<b>801,700</b>	<b>811,810</b>	<b>812,770</b>	<b>802,730</b>
<b>BUILDING SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(192,059)	(192,059)	(161,500)	(192,059)
Fines & Penalties	(4,500)	(4,500)	0	(4,500)
Other Revenue	(6,500)	(6,500)	(9,500)	(6,500)
Gain on Disposal of Non-current Assets	(360)	(360)	(360)	0
<b>TOTAL REVENUE</b>	<b>(203,419)</b>	<b>(203,419)</b>	<b>(171,360)</b>	<b>(203,059)</b>
<b>EXPENDITURE</b>				
Employee Costs	394,400	394,400	375,460	398,400
Administration Expenses	4,770	4,770	3,950	4,770
Operational Expenses	37,600	37,600	33,600	38,100
Other Expenses	500	500	400	500
Recurrent Projects	2,000	2,000	1,000	2,000
Depreciation	10,650	10,650	2,950	2,950
Loss on Disposal of Non-current Assets	3,630	3,630	3,630	0
Corporate Overhead Allocated	233,480	241,690	233,630	236,180
<b>TOTAL EXPENDITURE</b>	<b>687,030</b>	<b>695,240</b>	<b>654,620</b>	<b>682,900</b>
<b>TOTAL BUILDING SERVICES</b>	<b>483,611</b>	<b>491,821</b>	<b>483,260</b>	<b>479,841</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>COMPLIANCE SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(42,000)	(42,000)	(35,400)	0
Statutory Fees & Charges	(35,000)	(35,000)	(31,500)	(30,000)
Parking Fees & Permits	(30,350)	(30,350)	(12,800)	(21,000)
Fines & Penalties	(1,646,700)	(1,416,700)	(1,243,700)	(1,306,200)
Other Revenue	(15,500)	(15,500)	(6,200)	(15,500)
<b>TOTAL REVENUE</b>	<b>(1,769,550)</b>	<b>(1,539,550)</b>	<b>(1,329,600)</b>	<b>(1,372,700)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,255,670	1,255,670	1,187,580	1,134,800
Administration Expenses	103,100	103,100	156,800	108,000
Operational Expenses	543,630	523,170	517,124	255,000
Other Expenses	202,320	202,320	162,920	202,320
Recurrent Projects	105,000	114,800	15,125	0
Depreciation	212,700	212,700	117,880	137,610
Loss on Disposal of Non-current Assets	0	0	27,600	0
Corporate Overhead Allocated	918,910	952,820	895,420	900,430
<b>TOTAL EXPENDITURE</b>	<b>3,341,330</b>	<b>3,364,580</b>	<b>3,080,449</b>	<b>2,738,160</b>
<b>TOTAL COMPLIANCE SERVICES</b>	<b>1,571,780</b>	<b>1,825,030</b>	<b>1,750,849</b>	<b>1,365,460</b>
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(154,200)	(154,200)	(187,300)	(179,200)
Fines and Penalties	(2,000)	(2,000)	(1,500)	(2,000)
Other Revenue	(3,000)	(3,000)	0	(3,000)
<b>TOTAL REVENUE</b>	<b>(159,200)</b>	<b>(159,200)</b>	<b>(188,800)</b>	<b>(184,200)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,081,950	1,057,950	1,047,300	1,107,900
Administration Expenses	6,000	6,000	8,550	6,000
Operational Expenses	226,500	250,500	236,050	248,000
Other Expenses	0	0	300	0
Recurrent Projects	228,000	253,350	105,000	166,000
Non-recurrent Projects	194,000	194,000	144,520	434,700
Depreciation	8,330	8,330	320	320
Corporate Overhead Allocated	427,040	444,060	428,820	429,990
<b>TOTAL EXPENDITURE</b>	<b>2,171,820</b>	<b>2,214,190</b>	<b>1,970,860</b>	<b>2,392,910</b>
<b>TOTAL TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>2,012,620</b>	<b>2,054,990</b>	<b>1,782,060</b>	<b>2,208,710</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>COMMUNITY CARE SERVICES</b>				
<b>REVENUE</b>				
Gain on Disposal of Plant & Equipment	0	0	(7,110)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(7,110)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	45,160	45,160	30,350	0
Administration Expenses	0	0	2,900	0
Operational Expenses	10,000	10,000	1,500	0
Depreciation	70,320	70,320	2,690	0
Loss on Disposal of Non-current Assets	0	0	43,950	0
Corporate Overhead Allocated	0	0	340	0
<b>TOTAL EXPENDITURE</b>	<b>125,480</b>	<b>125,480</b>	<b>81,730</b>	<b>0</b>
<b>TOTAL COMMUNITY CARE SERVICES</b>	<b>125,480</b>	<b>125,480</b>	<b>74,620</b>	<b>0</b>
<b>FOOD SERVICES</b>				
<b>EXPENDITURE</b>				
Administration Expenses	2,000	2,000	2,000	0
Operational Expenses	1,500	1,500	0	0
<b>TOTAL EXPENDITURE</b>	<b>3,500</b>	<b>3,500</b>	<b>2,000</b>	<b>0</b>
<b>TOTAL FOOD SERVICES</b>	<b>3,500</b>	<b>3,500</b>	<b>2,000</b>	<b>0</b>
<b>COMMUNITY PROGRAMS</b>				
<b>REVENUE</b>				
Other Revenue	(16,000)	(16,000)	(8,000)	(16,000)
<b>TOTAL REVENUE</b>	<b>(16,000)</b>	<b>(16,000)</b>	<b>(8,000)</b>	<b>(16,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	420,700	374,500	366,630	345,200
Administration Expenses	5,490	5,490	6,640	5,490
Operational Expenses	98,620	144,820	121,410	96,000
Other Expenses	4,380	4,380	0	49,380
Recurrent Projects	37,000	37,000	31,000	50,500
Non-recurrent Projects	16,000	21,200	12,200	11,500
Depreciation	0	0	0	2,010
Corporate Overhead Allocated	136,080	140,360	128,870	126,780
<b>TOTAL EXPENDITURE</b>	<b>718,270</b>	<b>727,750</b>	<b>666,750</b>	<b>686,860</b>
<b>TOTAL COMMUNITY PROGRAMS</b>	<b>702,270</b>	<b>711,750</b>	<b>658,750</b>	<b>670,860</b>



## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>COMMUNITY DEVELOPMENT</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(1,000)	(1,000)	0	(1,000)
Other Revenue	(9,540)	(9,540)	(12,140)	(6,360)
<b>TOTAL REVENUE</b>	<b>(10,540)</b>	<b>(10,540)</b>	<b>(12,140)</b>	<b>(7,360)</b>
<b>EXPENDITURE</b>				
Employee Costs	294,160	294,160	283,010	347,200
Administration Expenses	5,500	5,500	6,900	5,500
Operational Expenses	175,400	207,650	173,400	234,250
Other Expenses	104,200	114,680	102,680	61,070
Recurrent Projects	34,500	34,500	19,900	34,500
Non-recurrent Projects	3,500	3,500	0	3,500
Corporate Overhead Allocated	161,430	167,590	156,290	156,770
<b>TOTAL EXPENDITURE</b>	<b>778,690</b>	<b>827,580</b>	<b>742,180</b>	<b>842,790</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>768,150</b>	<b>817,040</b>	<b>730,040</b>	<b>835,430</b>
<b>LIBRARY</b>				
<b>REVENUE</b>				
Other Grants	(900)	(900)	(6,700)	(900)
Fines & Penalties	(3,500)	(3,500)	(2,100)	(3,500)
Other Revenue	(20,500)	(20,500)	(11,080)	(20,500)
<b>TOTAL REVENUE</b>	<b>(24,900)</b>	<b>(24,900)</b>	<b>(19,880)</b>	<b>(24,900)</b>
<b>EXPENDITURE</b>				
Employee Costs	985,600	985,600	923,180	1,011,600
Administration Expenses	28,470	28,470	27,500	28,470
Operational Expenses	160,100	160,100	161,000	168,200
Other Expenses	400	400	200	400
Recurrent Projects	13,000	13,000	12,000	13,000
Non-recurrent Projects	6,000	6,000	5,500	6,000
Depreciation	10,920	10,920	9,810	9,810
Loss on Disposal of Non-current Assets	0	0	0	280
Corporate Overhead Allocated	327,700	345,420	333,490	322,660
Centre Maintenance Allocated	232,000	232,000	231,730	184,330
<b>TOTAL EXPENDITURE</b>	<b>1,764,190</b>	<b>1,781,910</b>	<b>1,704,410</b>	<b>1,744,750</b>
<b>TOTAL LIBRARY</b>	<b>1,739,290</b>	<b>1,757,010</b>	<b>1,684,530</b>	<b>1,719,850</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>SUBIACO MUSEUM</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(1,000)	(1,000)	(200)	(1,000)
Other Revenue	(1,300)	(1,300)	(100)	(1,300)
<b>TOTAL REVENUE</b>	<b>(2,300)</b>	<b>(2,300)</b>	<b>(300)</b>	<b>(2,300)</b>
<b>EXPENDITURE</b>				
Employee Costs	199,980	199,980	177,560	186,740
Administration Expenses	1,900	1,900	1,900	1,900
Operational Expenses	30,500	30,500	28,020	31,000
Recurrent Projects	18,000	18,000	18,000	8,000
Non-recurrent Projects	15,000	15,000	15,000	15,000
Corporate Overhead Allocated	61,520	64,310	57,310	55,100
Centre Maintenance Allocated	28,300	28,300	35,930	33,600
<b>TOTAL EXPENDITURE</b>	<b>355,200</b>	<b>357,990</b>	<b>333,720</b>	<b>331,340</b>
<b>TOTAL MUSEUM</b>	<b>352,900</b>	<b>355,690</b>	<b>333,420</b>	<b>329,040</b>
<b>LORDS SPORTS</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(1,033,900)	(1,003,900)	(921,000)	(1,203,900)
Other Revenue	0	0	(10,500)	0
<b>TOTAL REVENUE</b>	<b>(1,033,900)</b>	<b>(1,003,900)</b>	<b>(931,500)</b>	<b>(1,203,900)</b>
<b>EXPENDITURE</b>				
Employee Costs	322,150	302,150	318,020	356,660
Administration Expenses	23,000	23,000	23,000	23,000
Operational Expenses	30,500	30,500	32,400	31,000
Other Expenses	2,000	2,000	2,300	2,000
Lords Overhead Allocated	789,397	790,117	870,743	857,240
<b>TOTAL EXPENDITURE</b>	<b>1,167,047</b>	<b>1,147,767</b>	<b>1,246,463</b>	<b>1,269,900</b>
<b>TOTAL LORDS SPORTS</b>	<b>133,147</b>	<b>143,867</b>	<b>314,963</b>	<b>66,000</b>
<b>LORDS GROUP FITNESS</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(3,000)	(3,000)	(7,500)	(3,000)
Other Revenue	(597,033)	(540,033)	(530,000)	(590,033)
<b>TOTAL REVENUE</b>	<b>(600,033)</b>	<b>(543,033)</b>	<b>(537,500)</b>	<b>(593,033)</b>
<b>EXPENDITURE</b>				
Employee Costs	402,990	319,990	335,940	376,900
Administration Expenses	14,500	14,500	14,500	14,500
Operational Expenses	108,000	112,000	112,980	107,000
Other Expenses	1,000	1,000	3,600	1,000
Lords Overhead Allocated	434,581	435,381	506,670	455,970
<b>TOTAL EXPENDITURE</b>	<b>961,071</b>	<b>882,871</b>	<b>973,690</b>	<b>955,370</b>
<b>TOTAL LORDS GROUP FITNESS</b>	<b>361,038</b>	<b>339,838</b>	<b>436,190</b>	<b>362,337</b>

# Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>LORDS GYM</b>				
<b>REVENUE</b>				
Other Revenue	(706,098)	(596,098)	(568,100)	(646,098)
<b>TOTAL REVENUE</b>	<b>(706,098)</b>	<b>(596,098)</b>	<b>(568,100)</b>	<b>(646,098)</b>
<b>EXPENDITURE</b>				
Employee Costs	375,740	355,740	370,020	318,300
Administration Expenses	6,500	6,500	6,500	6,500
Operational Expenses	142,250	142,250	142,250	143,000
Other Expenses	1,000	1,000	3,800	1,000
Lords Overhead Allocated	459,335	460,135	479,364	482,270
<b>TOTAL EXPENDITURE</b>	<b>984,825</b>	<b>965,625</b>	<b>1,001,934</b>	<b>951,070</b>
<b>TOTAL LORDS GYM</b>	<b>278,727</b>	<b>369,527</b>	<b>433,834</b>	<b>304,972</b>
<b>LORDS CAFE</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(2,000)	(2,000)	(4,600)	(2,000)
Other Revenue	(404,000)	(439,000)	(445,400)	(531,500)
<b>TOTAL REVENUE</b>	<b>(406,000)</b>	<b>(441,000)</b>	<b>(450,000)</b>	<b>(533,500)</b>
<b>EXPENDITURE</b>				
Employee Costs	305,140	285,140	259,920	311,100
Administration Expenses	8,400	8,400	11,100	8,400
Operational Expenses	236,700	236,700	276,200	239,000
Other Expenses	0	0	500	0
Lords Overhead Allocated	184,284	184,634	203,275	192,910
<b>TOTAL EXPENDITURE</b>	<b>734,524</b>	<b>714,874</b>	<b>750,995</b>	<b>751,410</b>
<b>TOTAL LORDS CAFE</b>	<b>328,524</b>	<b>273,874</b>	<b>300,995</b>	<b>217,910</b>
<b>LORDS CRECHE</b>				
<b>REVENUE</b>				
Other Revenue	(49,000)	(32,000)	(25,400)	(32,000)
<b>TOTAL REVENUE</b>	<b>(49,000)</b>	<b>(32,000)</b>	<b>(25,400)</b>	<b>(32,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	113,310	97,310	97,000	101,940
Administration Expenses	1,250	1,250	1,250	1,250
Operational Expenses	6,600	6,600	6,700	7,000
Lords Overhead Allocated	129,274	129,584	142,596	137,370
<b>TOTAL EXPENDITURE</b>	<b>250,434</b>	<b>234,744</b>	<b>247,546</b>	<b>247,560</b>
<b>TOTAL LORDS CRECHE</b>	<b>201,434</b>	<b>202,744</b>	<b>222,146</b>	<b>215,560</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>LORDS ADMINISTRATION</b>				
<b>REVENUE</b>				
Other Revenue	(3,000)	(3,000)	(3,000)	(3,000)
<b>TOTAL REVENUE</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	984,300	972,300	1,003,940	986,080
Administration Expenses	45,850	45,850	50,450	46,600
Operational Expenses	747,070	747,070	821,930	713,170
Other Expenses	67,940	67,940	57,490	62,940
Depreciation	320,200	320,200	549,830	544,680
Loss on Disposal of Non-current Assets	0	0	580	3,770
Corporate Overhead Allocated	588,150	604,370	552,730	563,620
Lords Overhead Recovered	(2,750,510)	(2,754,730)	(3,033,950)	(2,917,860)
<b>TOTAL EXPENDITURE</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</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	(70,000)	(45,000)	(45,000)	(45,000)
Other Revenue	(3,000)	(3,000)	0	(3,000)
<b>TOTAL REVENUE</b>	<b>(73,000)</b>	<b>(48,000)</b>	<b>(45,000)</b>	<b>(48,000)</b>
<b>EXPENDITURE</b>				
Operational Expenses	10,000	10,000	10,000	26,000
Lords Overhead Allocated	308,057	308,527	339,802	315,670
<b>TOTAL EXPENDITURE</b>	<b>318,057</b>	<b>318,527</b>	<b>349,802</b>	<b>341,670</b>
<b>TOTAL LORDS POOL</b>	<b>245,057</b>	<b>270,527</b>	<b>304,802</b>	<b>293,670</b>
<b>LORDS FACILITIES</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(145,560)	(164,560)	(147,600)	(157,600)
<b>TOTAL REVENUE</b>	<b>(145,560)</b>	<b>(164,560)</b>	<b>(147,600)</b>	<b>(157,600)</b>
<b>EXPENDITURE</b>				
Employee Costs	83,470	83,470	73,300	86,300
Operational Expenses	5,000	5,000	5,000	66,300
Lords Overhead Allocated	294,304	294,664	324,633	315,670
<b>TOTAL EXPENDITURE</b>	<b>382,774</b>	<b>383,134</b>	<b>402,933</b>	<b>468,270</b>
<b>TOTAL LORDS FACILITIES</b>	<b>237,214</b>	<b>218,574</b>	<b>255,333</b>	<b>310,670</b>

# Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(13,000)	(13,000)	(6,200)	(5,500)
<b>TOTAL REVENUE</b>	<b>(13,000)</b>	<b>(13,000)</b>	<b>(6,200)</b>	<b>(5,500)</b>
<b>EXPENDITURE</b>				
Employee Costs	186,230	168,230	153,400	189,440
Other Expenses	10,000	13,400	10,000	10,000
Recurrent Projects	15,000	15,000	15,000	15,000
Corporate Overhead Allocated	151,278	151,688	166,867	160,760
<b>TOTAL EXPENDITURE</b>	<b>362,508</b>	<b>348,318</b>	<b>345,267</b>	<b>375,200</b>
<b>TOTAL RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>	<b>349,508</b>	<b>335,318</b>	<b>339,067</b>	<b>369,700</b>
<b>OPERATIONS CENTRE OVERHEADS</b>				
<b>EXPENDITURE</b>				
Employee Costs	1,500	1,500	1,500	1,500
Administration Expenses	23,100	23,100	22,650	23,100
Operational Expenses	4,330	4,330	760	35,760
Centre Maintenance Allocated	199,700	199,700	163,590	148,080
Less Overhead Recovered	(225,100)	(225,100)	(187,740)	(206,680)
Less Centre Maintenance Recovered	(3,530)	(3,530)	(760)	(1,760)
<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>				
Other Revenue	0	0	(5,500)	0
Gain on Disposal of Non-current Assets	(3,010)	(3,010)	0	0
<b>TOTAL REVENUE</b>	<b>(3,010)</b>	<b>(3,010)</b>	<b>(5,500)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	1,252,230	1,252,230	1,288,090	1,060,440
Administration Expenses	20,100	20,100	36,150	22,550
Operational Expenses	41,300	41,300	49,800	51,800
Other Expenses	31,190	31,190	32,070	31,190
Recurrent Projects	162,500	178,090	107,640	183,500
Non-recurrent Projects	167,610	212,030	212,030	151,000
Depreciation	86,300	86,300	44,220	43,840
Loss on Disposal of Non-current Assets	0	0	330	3,800
Corporate Overhead Allocated	118,260	118,260	97,490	100,200
Less Overheads Recovered	(1,876,480)	(1,936,490)	(1,862,320)	(1,648,320)
<b>TOTAL EXPENDITURE</b>	<b>3,010</b>	<b>3,010</b>	<b>5,500</b>	<b>0</b>
<b>TOTAL PARKS SERVICES OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>WASTE SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Gain on Disposal of Non-current Assets	(96,940)	(96,940)	0	0
<b>TOTAL REVENUE</b>	<b>(96,940)</b>	<b>(96,940)</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	391,070	391,070	330,440	331,950
Administration Expenses	13,310	13,310	14,010	7,310
Operational Expenses	31,100	31,100	14,600	21,100
Other Expenses	20,790	20,790	21,650	20,790
Recurrent Projects	10,000	10,000	0	10,000
Operations Centre Allocated	47,310	47,310	39,000	41,690
Less Overheads Recovered	(416,640)	(416,640)	(419,700)	(432,840)
<b>TOTAL EXPENDITURE</b>	<b>96,940</b>	<b>96,940</b>	<b>0</b>	<b>0</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>				
Capital Grants & Subsidies	0	(31,500)	(15,000)	0
Waste Service Charges	(4,459,630)	(4,459,630)	(4,451,090)	(4,453,087)
Other Revenue	(16,300)	(16,300)	(13,500)	(11,300)
Gain on Disposal of Non-current Assets	0	0	(62,000)	(5,940)
<b>TOTAL REVENUE</b>	<b>(4,475,930)</b>	<b>(4,507,430)</b>	<b>(4,541,590)</b>	<b>(4,470,327)</b>
<b>EXPENDITURE</b>				
Operational Expenses	3,105,030	3,105,030	3,188,650	3,332,660
Depreciation	192,800	192,800	334,950	419,690
Loss on Disposal of Non-current Assets	0	0	2,324	11,180
Corporate Overhead Allocated	311,790	313,840	281,720	305,600
<b>TOTAL EXPENDITURE</b>	<b>3,609,620</b>	<b>3,611,670</b>	<b>3,807,644</b>	<b>4,069,130</b>
<b>TOTAL WASTE OPERATIONS</b>	<b>(866,310)</b>	<b>(895,760)</b>	<b>(733,946)</b>	<b>(401,197)</b>
<b>WASTE ROAD RESERVE OPERATIONS</b>				
<b>EXPENDITURE</b>				
Operational Expenses	474,430	474,430	492,450	513,450
Corporate Overhead Allocated	290,060	290,030	254,910	272,130
<b>TOTAL EXPENDITURE</b>	<b>764,490</b>	<b>764,460</b>	<b>747,360</b>	<b>785,580</b>
<b>TOTAL WASTE ROAD RESERVE OPERATIONS</b>	<b>764,490</b>	<b>764,460</b>	<b>747,360</b>	<b>785,580</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>PLANT OPERATIONS</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(2,000)	0
Gain on Disposal of Non-current Assets	0	0	0	(3,000)
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(2,000)</b>	<b>(3,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	167,240	167,240	146,710	165,040
Administration Expenses	7,500	7,500	15,000	6,300
Operational Expenses	485,140	485,140	485,140	435,460
Other Expenses	17,010	17,010	17,000	8,950
Less Plant Operations Recovered	(676,890)	(676,890)	(661,850)	(612,750)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>3,000</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>				
Operating Grants & Subsidies	(25,280)	(25,280)	(17,000)	0
Fines & Penalties	0	0	(350)	0
Other Revenue	(52,200)	(52,200)	(222,040)	(52,200)
Gain on Disposal of Non-current Assets	0	0	(2,800)	(20,810)
<b>TOTAL REVENUE</b>	<b>(77,480)</b>	<b>(77,480)</b>	<b>(242,190)</b>	<b>(73,010)</b>
<b>EXPENDITURE</b>				
Operational Expenses	1,867,620	1,867,620	2,231,579	2,343,090
Other Expenses	1,780	1,780	122,760	37,190
Depreciation	797,850	797,850	787,640	825,800
Loss on Disposal of Non-current Assets	8,840	8,840	73,650	8,980
Corporate Overhead Allocated	1,036,910	1,106,000	984,490	994,230
<b>TOTAL EXPENDITURE</b>	<b>3,713,000</b>	<b>3,782,090</b>	<b>4,200,119</b>	<b>4,209,290</b>
<b>TOTAL PARKS OPERATIONS</b>	<b>3,635,520</b>	<b>3,704,610</b>	<b>3,957,929</b>	<b>4,136,280</b>
<b>PARKS SERVICES ROAD RESERVE OPERATIONS</b>				
<b>EXPENDITURE</b>				
Operational Expenses	1,265,340	1,272,840	1,183,110	1,198,070
Corporate Overhead Allocated	330,540	344,800	332,410	327,360
<b>TOTAL EXPENDITURE</b>	<b>1,595,880</b>	<b>1,617,640</b>	<b>1,515,520</b>	<b>1,525,430</b>
<b>TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS</b>	<b>1,595,880</b>	<b>1,617,640</b>	<b>1,515,520</b>	<b>1,525,430</b>

## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>INFRASTRUCTURE SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	0	(2,000)	0
Statutory Fees & Charges	(6,000)	(6,000)	(12,000)	(17,500)
Other Revenue	(6,000)	(6,000)	(9,850)	(6,000)
<b>TOTAL REVENUE</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(23,850)</b>	<b>(23,500)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,637,560	1,636,350	1,473,170	1,657,310
Administration Expenses	30,560	30,560	33,660	32,750
Operational Expenses	54,100	55,310	198,560	54,000
Other Expenses	215,710	115,710	87,220	114,310
Recurrent Projects	414,500	414,500	279,500	563,000
Non-recurrent Projects	50,000	274,130	118,130	271,000
Depreciation	96,950	96,950	48,430	45,690
Loss on Disposal of Non-current Assets	0	0	0	3,800
Operations Centre Allocated	63,060	63,060	51,990	66,550
Less Overheads Recovered	(2,550,440)	(2,674,570)	(2,266,810)	(2,784,910)
<b>TOTAL EXPENDITURE</b>	<b>12,000</b>	<b>12,000</b>	<b>23,850</b>	<b>23,500</b>
<b>TOTAL INFRASTRUCTURE SERVICES OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(78,000)	(78,000)	(35,170)	(30,000)
Capital Grants & Subsidies	(1,107,020)	(974,000)	(992,337)	(822,870)
Other Revenue	(10,810)	(10,810)	(25,000)	(10,810)
Gain on Disposal of Plant & Equipment	(53,000)	(53,000)	(50,500)	(44,930)
<b>TOTAL REVENUE</b>	<b>(1,248,830)</b>	<b>(1,115,810)</b>	<b>(1,103,007)</b>	<b>(908,610)</b>
<b>EXPENDITURE</b>				
Operational Expenses	1,798,890	1,781,390	1,612,710	1,907,160
Other Expenses	14,880	14,880	105,650	15,550
Depreciation	2,099,400	2,099,400	2,158,460	2,163,780
Loss on Disposal of Non-current Assets	0	0	5,800	9,320
Corporate Overhead Allocated	1,376,520	1,519,920	1,255,940	1,613,530
<b>TOTAL EXPENDITURE</b>	<b>5,289,690</b>	<b>5,415,590</b>	<b>5,138,560</b>	<b>5,709,340</b>
<b>TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>	<b>4,040,860</b>	<b>4,299,780</b>	<b>4,035,553</b>	<b>4,800,730</b>
<b>UNDERGROUNDING POWERLINES</b>				
<b>EXPENDITURE</b>				
Other Expenses	276,400	276,400	276,460	265,700
<b>TOTAL EXPENDITURE</b>	<b>276,400</b>	<b>276,400</b>	<b>276,460</b>	<b>265,700</b>
<b>TOTAL UNDERGROUNDING POWERLINES</b>	<b>276,400</b>	<b>276,400</b>	<b>276,460</b>	<b>265,700</b>



## Budget Management Report

	Adopted Budget 2017/18	Revised Budget 2017/18	Estimated Actuals 2017/18	Adopted Budget 2018/19
<b>FACILITIES MANAGEMENT</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(128,400)	(128,400)	(148,485)	(127,097)
Other Revenue	0	0	(4,455)	(3,160)
<b>TOTAL REVENUE</b>	<b>(128,400)</b>	<b>(128,400)</b>	<b>(152,940)</b>	<b>(130,257)</b>
<b>EXPENDITURE</b>				
Administration Expenses	500	500	650	500
Operational Expenses	1,054,615	1,054,615	1,031,330	1,045,910
Other Expenses	279,850	279,850	278,950	253,050
Depreciation	1,238,700	1,238,700	913,420	913,420
Loss on Disposal of Non-current Assets	0	0	150	0
Facility Overheads Allocated	231,510	231,730	201,330	215,760
Less Centre Maintenance Recovered	(820,200)	(820,200)	(826,220)	(800,980)
<b>TOTAL EXPENDITURE</b>	<b>1,984,975</b>	<b>1,985,195</b>	<b>1,599,610</b>	<b>1,627,660</b>
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>1,856,575</b>	<b>1,856,795</b>	<b>1,446,670</b>	<b>1,497,403</b>

## **FEES & CHARGES**

**Fees and Charges**

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Schedule of Fees and Charges.....1

## CITY OF SUBIACO - PROPOSED FEES AND CHARGES 2018/2019

DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 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>						
Standard Residential Waste Service	290.00	per service	296.00	per service	Exempt	N/A
240 Litre Residential Waste Service	495.00	per service	505.00	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service			325.60	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	544.50	per service	555.50	per service	Taxed	Incl. GST
Standard Commercial Waste Service	519.00	per service	529.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	N.A.	per service	1,450.00	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	570.90	per service	581.90	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service			1,595.00	per service	Taxed	Incl. GST
Trailer passes	42.00	per pass	62.00	per pass	Taxed	Incl. GST
Compost bins	47.00	1x220ltr	53.00	1x220ltr	Exempt	N/A
Sale of Green Bags	4.50	each	5.00	each	Taxed	Incl. GST
<b>PARKS:</b>						
Booking Fee - Low Level Risk Event	112.00	once off booking fee	115.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event	169.00	once off booking fee	174.00	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event	1,000.00	once off booking fee	1,030.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event	2,250.00	once off booking fee	2,318.00	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event	75.00	per day or part	77.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	175.00	per day or part	180.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	175.00	per day or part	180.00	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	400.00	per event	400.00	per event	Exempt	N/A
Bond - Medium Level Risk Event	1,000.00	per event	1,000.00	per event	Exempt	N/A
Bond - High Level Risk Event	2,500.00	per event	2,500.00	per event	Exempt	N/A
Bond - Very High Level Risk Event	8,000.00	per 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	To be determined on application		To be determined on application			
A Bond will be applied to protect verge trees during development		per development		per development	Exempt	N/A
<b>INFRASTRUCTURE</b>						
Reviewing of obstruction permit applications						
- Residential skip bins	31.60	per application	100.00	per application	Taxed	Incl. GST
- Building skip bins	74.60	per application	150.00	per application	Taxed	Incl. GST
- Full traffic management assessment	111.40	per application	200.00	per application	Taxed	Incl. GST
- Re-issues commercial permits and traffic management assessment	N.A.	per application	150.00	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	N.A.	per application	1,575.00	per application	Taxed	Incl. GST
Crossover application	N.A.	per application	75.00	per application	Taxed	Incl. GST
<b>TECHNICAL SERVICES:</b>						
Bond Inspection Fee	200.00	1st inspection no charge, fee applies to any subsequent inspections	206.00	per inspection	Exempt	N/A
Engineering Services					Taxed	Incl. GST
- Design	84.10	per hour	220.00	per hour	Taxed	Incl. GST
- Consultation	112.40	per hour	180.00	per hour	Taxed	Incl. GST
- Traffic Analysis	84.10	per hour	180.00	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	112.40	per hour	180.00	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development	To be determined on application		To be determined on application	per development	Exempt	N/A
<b>ACCESS &amp; AMENITY</b>						
<b>Parking Stations:</b>						
<b>Precinct 3: Daglish/Jolimont</b>						
#15 Jersey Street	1.50	per hour. Daily Max \$4.00	1.50	per hour. Daily Max \$4.00	Taxed	Incl. GST
#16 Hay Street	Free	Management Licence Free	Free	Management Licence Free		Incl. GST
#42 Stubbs Terrace	1.50	per hour. Daily Max \$10.00	1.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#70 Stubbs Terrace	1.50	per hour. Daily Max \$6.00	1.50	per hour. Daily Max \$6.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 3	1.50	per hour. Daily Max \$8.00	1.50	per hour. Daily Max \$8.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 3	1.50	per hour	1.50	per hour	Taxed	Incl. GST
<b>Precinct 4: Subiaco East</b>						
#1 Hamilton Street	2.50	per hour. Daily Max \$18.00	2.50	per hour. Daily Max \$18.00	Taxed	Incl. GST
#2 York Street	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#3 York Street	2.50	per hour. Daily Max \$17.00	2.50	per hour. Daily Max \$17.00	Taxed	Incl. GST
#5 Subiaco Road	2.50	per hour. Daily Max \$18.00	2.50	per hour. Daily Max \$18.00	Taxed	Incl. GST
#7 Olive Street	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY (Continued)</b>						
#19 Roberts Road	2.50	per hour. Daily Max \$18.00	2.50	per hour. Daily Max \$18.00	Taxed	Incl. GST
#20 Thomas Street	2.50	per hour. Daily Max \$16.00	2.50	per hour. Daily Max \$16.00	Taxed	Incl. GST
#63 Roberts Road	3.00	per hour. Limit applies	3.00	per hour. Limit applies	Taxed	Incl. GST
#64 York Street	2.50	per hour. 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	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 4	3.00	per hour	2.50	per hour	Taxed	Incl. GST
<b>Precinct 5: Shenton Park</b>						
#17 Onslow Road Monday to Friday Inclsuive	1.80	per hour. First hour free, Daily Max \$10.00	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	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	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	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	1.80	per hour. Daily Max \$12.00	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	2.50	per hour. Limit Applies	Taxed	Incl. GST
<b>Precinct 6: Central Subiaco</b>						
#9 Theatre Gardens	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#32 Nicholson Road	2.50	per hour. 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	2.50	per hour. Daily Max \$15.00	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	2.50	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)	2.50	per hour. Daily Max \$12.00	2.50	per hour. Daily Max \$12.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 7	2.50	per hour. Daily Max \$12.00	2.50	per hour. Daily Max \$12.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 7	2.50	per hour	2.50	per hour	Taxed	Incl. GST
<b>Precinct 8: Town Centre</b>						
#4 Seddon Street	Free	Limit applies.	Free	Limit applies.	Free	Excl. GST
#11 Barker Road	3.60	per hour. Limit applies -1st hour free	3.60	per hour. Limit applies -1st hour free	Taxed	Incl. GST
#12 Park Street	3.60	per hour. Limit applies -1st hour free	3.60	per hour. Limit applies -1st hour free	Taxed	Incl. GST
#13 Rowland Street	3.60	per hour. Limit applies -1st 3 hours free (Trial Continues)	3.60	per hour. Limit applies -1st 3 hours free (Trial Continues)	Taxed	Incl. GST
#14 Forrest Street	Free	1st hour	Free	1st hour	Taxed	Incl. GST
- 2 hours	3.60	2 hours	3.60	2 hours	Taxed	Incl. GST
- 3 hours	7.20	3 hours	6.00	3 hours	Taxed	Incl. GST
- 4 hours	11.40	4 hours	8.40	4 hours	Taxed	Incl. GST
- 5 hours	15.60	5 hours	10.80	5 hours	Taxed	Incl. GST
- 6 hours	20.40	6 hours	13.20	6 hours	Taxed	Incl. GST
- 7 hours	25.20	7 hours	15.60	7 hours	Taxed	Incl. GST
- 8 hours	30.60	8 hours	18.00	8 hours	Taxed	Incl. GST
#23 Churchill Avenue	3.60	per hour. Limit applies	3.60	per hour. Limit applies	Taxed	Incl. GST
#41 Railway Road, adjacent KEMH	2.50	per hour. Daily Max \$14.00	2.50	per hour. Daily Max \$14.00	Taxed	Incl. GST
#61 Subiaco Square	4.00	Per hour (half hour limit)	4.00	Per hour (half hour limit)	Taxed	Incl. GST
#62 Railway Road	Free	1st hour	Free	1st hour	Taxed	Incl. GST
- 2 hours	3.60	2 hours	3.60	2 hours	Taxed	Incl. GST
- 3 hours	7.20	3 hours	6.00	3 hours	Taxed	Incl. GST
- 4 hours	11.40	4 hours	8.40	4 hours	Taxed	Incl. GST
- 5 hours	15.60	5 hours	10.80	5 hours	Taxed	Incl. GST
- 6 hours	20.40	6 hours	13.20	6 hours	Taxed	Incl. GST
- 7 hours	25.20	7 hours	15.60	7 hours	Taxed	Incl. GST
- 8 hours	30.60	8 hours	18.00	8 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 8	Free	1st hour	Free	1st hour	Taxed	Incl. GST
- 2 hours	3.60	2 hours	3.60	2 hours	Taxed	Incl. GST
- 3 hours	7.20	3 hours	6.00	3 hours	Taxed	Incl. GST
- 4 hours	11.40	4 hours	8.40	4 hours	Taxed	Incl. GST
- 5 hours	15.60	5 hours	10.80	5 hours	Taxed	Incl. GST
- 6 hours	20.40	6 hours	13.20	6 hours	Taxed	Incl. GST
- 7 hours	25.20	7 hours	15.60	7 hours	Taxed	Incl. GST
- 8 hours	30.60	8 hours	18.00	8 hours	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 8	3.60	per hour	3.60	per hour	Taxed	Incl. GST
<b>Other Parking Functions</b>						
Special Purpose Parking Permits - 277 Barker Road parking stations	N/A.	per month	120.00	per month	Taxed	Incl. GST
Special Purpose Parking Permits - Town Centre parking stations	N/A.	per month	175.00	per month	Taxed	Incl. GST
Commercial Parking Permits - half day	10.00	per half day	10.00	per half day	Taxed	Incl. GST
Commercial Parking Permits - full day	16.00	per day	20.00	per day	Taxed	Incl. GST
Temporary Visitor Parking Permits	6.00	12 month period	6.00	12 month period	Taxed	Incl. GST
Resident Permits - Replacement	30.00	each	31.00	each	Exempt	N/A
Visitors Permits - Replacement	30.00	each	31.00	each	Exempt	N/A
Second Visitor Permit	30.00	each	31.00	each	Exempt	N/A
Private Parking Compliance Service Registration	110.00	per registration	113.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	85.00	per year	87.50	per year	Taxed	Incl. GST
Private Parking Signs (small)	65.00	per sign	66.50	per sign	Taxed	Incl. GST
Private Parking Signs (large)	75.00	per sign	77.00	per sign	Taxed	Incl. GST
Private Parking Infringement Withdrawal	35.00	each	36.00	each	Taxed	Incl. GST
Final Demand Fee (Parking infringement)	18.20	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	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	820.00	Per day or part thereof for whole space	Taxed	Incl. GST
<b>Amenity Functions</b>						
Impounded Shopping Trolleys	25.00	each	25.50	each	Exempt	N/A
Impound Fee - Dogs One day	40.00	per day or part there of (or as set by Shenton Park Dog Refuge)	40.00	per day or part there of (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY (Continued)</b>						
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	120.00	each	123.00	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	260.00	each	267.00	each	Exempt	Incl. GST
Impounded & portable sign	65.00	each	66.50	each	Taxed	Incl. GST
Other Impounded Goods	60.00	per square metre of space occupied	61.50	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	305.00	per application	310.00	per application	Exempt	N/A
Outdoor Dining Application Fee - Expired Permit	N.A.	per application	135.00	per application (provided a valid outdoor dining permit held within previous 30 days)	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	77.00	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	55.00	per day	56.00	per day	Exempt	N/A
Street Trading Permit Fee - Monthly	120.00	per month	123.00	per month	Exempt	N/A
Street Trading Permit Fee - Annual	185.00	per year	190.00	per year	Exempt	N/A
Street Trading Permit (local business goods display) Fee	Free		Free	per year	Exempt	N/A
Street Market Permit Application Fee	255.00	per application	260.00	per application	Exempt	N/A
Street Market Permit Fee - Annual	10.50	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	125.00	per day	128.00	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	360.00	per application - pro rata charges where business does not operate for full year	360.00	per application - 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	240.00	per application - pro rata charges where business does not operate for full year	240.00	per application - 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	105.00	per application - pro rata charges where business does not operate for full year	120.00	per application - pro rata charges where business does not operate for full year	Exempt	N/A
Food business application fee (assessment of plans)	155.00	per application	155.00	per application	Taxed	Incl. GST
Food business re-inspection fee	150.00	authorised officer under the Food Act 2008	150.00	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	125.00	per application	125.00	per application	Taxed	Incl. GST
Settlement enquiry - other health premises	60.00	per application	61.00	per application	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETPS	120.00	per certificate	125.00	per certificate	Free	Excl. GST
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	1000.00	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	72.00	per hour per request plus analysis cost	74.00	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	125.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - <100 patrons	50.00	per application or as amended by legislation	50.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 100 to 600 patrons	150.00	per application or as amended by legislation	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	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	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 approval of a temporary event (public building) - Charitable or Community Based Not for Profit Organisation	N.A.		0.00	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

DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<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 \$96.00	per application or as amended by legislation	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	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 \$96.00	per application or as amended by legislation	0.09% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	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 \$96.00	per application or as amended by legislation	0.32% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$97.70	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	96.00	per application or as amended by legislation	97.70	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	96.00 for each storey of the building	per application or as amended by legislation	97.70 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))	96.00	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a completed building (s. 46)	96.00	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Application for a temporary occupancy permit for an incomplete building (s. 47)	96.00	per application or as amended by legislation	97.70	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)	96.00	per application or as amended by legislation	97.70	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)	96.00	per application or as amended by legislation	97.70	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))	\$10.60 for each strata unit covered by the application, but not less than \$105.80	per application or as amended by legislation	\$10.80 for each strata unit covered by the application, but not less than \$107.70	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 \$96.00	per application or as amended by legislation	0.18% of the estimated value of the unauthorised work as determined by the City of Subiaco, but not less than \$97.70	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 \$96.00	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 \$97.70	per application or as amended by legislation	Taxed	Incl. GST
Application to replace an occupancy permit for an existing building (s. 52(1))	96.00	per application or as amended by legislation	97.70	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	Exempt	N/A
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	96.00	per application or as amended by legislation	97.70	per application or as amended by legislation	Exempt	N/A
Certificate of Design Compliance - Value of works \$30,000 or less	305.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,000 or less	525.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	430.00	per application	442.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	735.00	per application	750.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	550.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	945.00	per application	970.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$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 Construction Compliance - Value of works \$30,000 or less	305.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	525.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	430.00	per application	442.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	735.00	per application	750.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	550.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	945.00	per application	970.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Construction 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 Building Compliance - Value of works \$30,000 or less	305.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	525.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	430.00	per application	442.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	735.00	per application	750.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	550.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	945.00	per application	970.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>BUILDING (Continued)</b>						
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	130.00	per hour	130.00	per hour	Taxed	Incl. GST
Sign Licence Fee	55.00	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	0.50	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	120.00	per search request	Taxed	Incl. GST
Annual Pool Inspection Fee	26.50	per pool per year	26.50	per pool per year	Exempt	N/A
Unscheduled Pool Inspection Fee	115.00	per inspection (includes copy of inspection report)	118.00	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 s47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	61.65	Occupancy Permit or Building Approval Certificate under 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 as amended by legislation	0.2% of the estimated value of the works	per application as amended by legislation	Exempt	N/A
Smoke alarms alternative solution application fee	176.30	per application	179.40	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 — (a) not more than \$50 000	139.00	Or as amended by legislation	147.00	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	\$1,600 + 0.257% for every \$1 in excess of \$500,000	Or as amended by legislation	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	Exempt	N/A
(d) more than \$2.5 million but not more than \$5 million	\$6740 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	Exempt	N/A
(e) more than \$5 million but not more than \$21.5 million	\$11,890 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	Exempt	N/A
(f) more than \$21.5 million	32,185.00	Or as amended by legislation	34,196.00	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 2	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	696.00	Or as amended by legislation	739.00	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	209.00	Or as amended by legislation	222.00	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
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires 8	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 expired 9	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



DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>PLANNING (Continued)</b>						
<b>Subdivision</b>						
<b>5</b> Providing a subdivision clearance for —						
(a) not more than 5 lots	69.00	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	\$69 for first five lots 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	6,959.00	or as amended by legislation	6,959.00	or as amended by legislation	Exempt	N/A
<b>Change of Use</b>						
<b>10</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 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
<b>11</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 2 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)	220.00 each		225.00 each		Taxed	Incl. GST
Public consultation of DA (standard application)	110.00 each		115.00 each		Taxed	Incl. GST
Street numbering requests	100.00 each		105.00 each		Exempt	N/A
Town Planning Scheme No. 4 Map (printed copy)	30.00 each		31.00 each		Exempt	N/A
Town Planning Scheme No. 4 Text (printed copy)	25.00 each		25.50 each		Exempt	N/A
Planning Policy Manual (printed copy)	25.00 each		25.50 each		Exempt	N/A
Subiaco Central Development Plan (printed copy)	40.00 each		41.00 each		Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	50.00 each		51.50 each		Exempt	N/A
North Subiaco Structure Plan (printed copy)	50.00 each		51.50 each		Exempt	N/A
Subiaco Planning Strategy (printed copy)	50.00 each		51.50 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		51.50 each		Exempt	N/A
<b>COMMUNITY DEVELOPMENT</b>						
<b>Community Programs</b>						
Film Club	\$8-\$16	per event	16-\$21	per event	Taxed	Incl. GST
Community Lunches	16.00	per event	17.00	per event	Taxed	Incl. GST
High Tea / Morning Tea / Afternoon Tea events	15.00	per event	16.00	per event	Taxed	Incl. GST
Subiaco Number Plates-existing plate numbers	246.30	per plate	246.30	per plate, or as amended by Dept Transport	Taxed	Incl. GST
Subiaco Number Plates-additional requested plate numbers	246.30	per plate	246.30	per plate, or as amended by Dept Transport	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
	By Event *		By Event *			
<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	3.00	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
Interlibrary loans	N/A.	per item	\$16.50-\$30.00	per item	Taxed	Incl. GST
Library 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
	By Event *		By Event *			
<b>MUSEUM</b>						
History of Subiaco Book - "Tales of a Singular City"	50.00	per book	50.00	per book	Taxed	Incl. GST
Museum Photographic reproduction -various photograph sizes	By Size	To be determined by size of image purchasing	By Size	To be determined by size of image purchasing	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>RECREATION SERVICES - LORD'S</b>						
<b>ADMINISTRATION</b>						
Administration Fee	75.00	Per Hour charge for fixture preparation	77.00	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	Market Value	Per Item	Taxed	If applicable
Seasonal Promotional Discount	5-25%	Per Item	5-25%	Per Item	Taxed	Incl. GST
In Centre Advertising Fee	\$50 - unlimited	Per advertisement. Does not include production and installation costs	50 - to 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	36.00	Per Hour	37.00	Per Hour	Taxed	Incl. GST
Squash Walkway	22.00	Per Hour. Applies where no catering is provided	23.00	Per Hour. Applies where no catering is provided	Taxed	Incl. GST
<b>Cafe</b>						
Beverage Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Food Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Alcohol Items	Market Value	Per item	Market Value	Per item	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
<b>Creche</b>						
Single Creche Visit - Member 90 minute	5.00	Per Child Per Visit. 90min max	5.00	Per Child Per Visit. 90min max	Taxed	Incl. GST
Single Creche Visit - Non member 90 minute	7.00	Per Child Per Visit. 90 min max	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	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	10.00	Per child per visit. 180 min max	Taxed	Incl. GST
Five Visit Card - 90min session	25.00	5 Visits - 90min per session	25.00	5 Visits - 90min per session	Taxed	Incl. GST
Five visit card - 180 min session	40.00	5 visit - 180 min per session	40.00	5 visit - 180 min per session	Taxed	Incl. GST
Ten Visit Card - 90 min session	45.00	10 Visits	45.00	10 Visits	Taxed	Incl. GST
10 Visit Card - 180min session	72.00	10 Visits. 180min session only	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	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 Enrollment	Market Value	Per Person per term	Market Value	Per Person Per Term	Taxed	Incl. GST
Net Set Go - First registration per year	105.00	Per person per visit	Market Value	Per person per visit	Taxed	Incl. GST
Net Set Go - 2nd and subsequent years registration	85.00	Per person per visit	Market Value	Per person per visit	Taxed	Incl. GST
<b>Birthday parties</b>						
Single Child	15.50	Per child	16.00	Per child	Taxed	Incl. GST
Catering Charge	15.50	Per child	16.00	Per child	Taxed	Incl. GST
<b>HEALTH AND FITNESS</b>						
<b>Hire Fees</b>						
<b>Casual Entry</b>						
Casual Group Fitness Visit	16.50	Per class	18.00	Per class	Taxed	Incl. GST
Casual Pool Visit	12.50	Per visit. Only available under special circumstance	13.00	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	6.40	Per visit. Only available under special circumstance	Taxed	Incl. GST
Casual Full Access Visit	25.00	Per visit	26.00	Per visit	Taxed	Incl. GST
Special Group Entry	6.50	Per visit	7.00	Per visit	Taxed	Incl. GST
Lords Group Fitness Community Class	5.00	Per visit. Seniors discount does not apply	5.00	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Gold Fitness Casual Entry	8.50	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
Direct Debit Establishment Fee	Market rate	Per account establishment	Market rate	Per account establishment	Taxed	Incl. GST
Direct Debit Cancellation Fee	100.00	per cancellation	100.00	per cancellation	Taxed	Incl. GST
<b>New Memberships</b>						
Visit Card - 10	155.00	10 visits	160.00	10 visits	Taxed	Incl. GST
Visit Card - 20	N.A.	20 visits	300.00	20 visits	Taxed	Incl. GST
Day Member - 1 Month	120.00	Per month	125.00	Per month	Taxed	Incl. GST
Day Member - 3 Months	310.00	Per 3 months	320.00	Per 3 months	Taxed	Incl. GST
Day Member - Direct Debit (12 month contract)	66.00	Per month	68.00	Per month	Taxed	Incl. GST
Full Member - 1 Month	130.00	Per month	135.00	Per month	Taxed	Incl. GST
Full Member - 3 Months	340.00	Per 3 months	350.00	Per 3 months	Taxed	Incl. GST
Full Member - Direct Debit (12 mth contract)	76.00	Per month	78.00	Per month	Taxed	Incl. GST
Full Member - Team Captain	240.00	Per season	262.00	Per season	Taxed	Incl. GST
Day Access - ACSF Student Membership	220.00	Per 3 months (Must provide proof of ACSF enrolment)	200.00-220.00	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
<b>Twelve Month Memberships</b>						
Day Member - 12 Months	792.00	Per 12 Months	815.00	Per 12 months	Taxed	Incl. GST
Full Member - 12 Months	912.00	Per 12 Months	940.00	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	35.00	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	420.00	Per member per year. Access from 12.30 - 3pm Mon - Fri and after 12 noon Saturday	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>RECREATION SERVICES - LORD'S (Continued)</b>						
<b>Corporate Memberships</b>						
100 Visit Card	850.00	Must be an employee of a registered business. Excludes sole traders	875.00	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	1,650.00	Minimum 15 employees to be set up	Taxed	Incl. GST
400 Visit Card	2,800.00	MINIMUM 30 initial employees to be setup	2,900.00	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		Percentage, available for subiaco residents and current members who have been a member for 5 years or more.		Percentage, available for subiaco residents and current members who have been a member for 5 years or more.	Taxed	Incl. GST
Seasonal Promotions	100%	Proof of eligibility required	100%	Proof of eligibility required	Taxed	Incl. GST
Seniors Membership	10%-50%	Percentage	10%-50%	Percentage	Taxed	Incl. GST
<b>Pool</b>	20%	Percentage	20%	Percentage		
Not For Profit Group - Single Lane	22.00	Per hour. Max 3 lanes to be booked simultaneously	23.00	Per hour. Max 3 lanes to be booked simultaneously	Taxed	Incl. GST
Commercial - Single Lane (low)	22.00	Per hour per lane	25.00	Per hour per lane	Taxed	Incl. GST
Commercial - Single Lane (high)	30.00	Per hour per lane	32.00	Per hour per lane	Taxed	Incl. GST
<b>Group Fitness</b>						
Facility Hire					Taxed	Incl. GST
Main Studio 1	66.00	Per Hour	68.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2	50.00	Per Hour	52.00	Per hour	Taxed	Incl. GST
Group Fitness Instructor	80.00	Subject to availability. Per class	83.00	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	70.00	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	98.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
Small Group PT session 45 mins (3-6 people)	N.A.	per person	Market Value	per person	Taxed	Incl. GST
<b>Multi Session Discounts</b>						
10 Pack	5%	Percentage		Percentage	Taxed	Incl. GST
10 Pack - direct debit		per pack (valid 6 months)	630.00	per pack (valid 6 months)	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	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
Data Projector* 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* 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	220.00	per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
<b>Competitions</b>						
Team Nomination Fee - Early Bird	170.00	Includes two game fees. Available until two weeks prior to season commencement	140.00	Includes two game fees. Available until two weeks prior to season commencement	Taxed	Incl. GST
Team Nomination Fee	200.00	Includes two game fees	200.00	Includes two game fees	Taxed	Incl. GST
Senior Sports Team Game Fee	68.00	Per team per game	70.00	Per team per game	Taxed	Incl. GST
Junior Sports Team Game Fee		Per team per game	55.00	Per team per game	Taxed	Incl. GST
Team Withdrawal Fee	136.00	Per team	140.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	136.00	Per team per forfeit	140.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	102.00	Per team per forfeit	105.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Between 24hrs and 7 days notice	68.00	Per team per forfeit	70.00	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	7.00	Per person	Taxed	Incl. GST
Lords Member or Team Discount on court hire		Applies to Lords court areas. Current teams and members only		Applies to Lords court areas. Current teams and members only	Free	N/A
Schools and State Sporting Associations / Clubs / Not for profits	15%		15%		Free	N/A
Wooden 1/2 Court General Hire	30%		30%			
Wooden Full Court General Hire	30.00	Per hour Per 1/2 Court	31.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Small Court Hire	46.50	Per hour per court	48.00	Per hour per court	Taxed	Incl. GST
Badminton Court Hire	19.50	Per hour per court. Courts 6 - 9 only	20.00	Per hour per court. Courts 6 - 9 only	Taxed	Incl. GST
Volleyball Setup Fee	15.00	Per hour per court	20.00	Per hour per court	Taxed	Incl. GST
Badminton Racquet	N.A.	3 or more courts, per setup/take down	75.00	3 or more courts, per setup/take down	Taxed	Incl. GST
Commercial Full Wooden Court Hire Rate	N.A.	Per racquet per hour	5.00	Per racquet per hour	Taxed	Incl. GST
Commercial Full Tennis Court Hire Rate	42.00	Per hour per court	44.00	Per hour per court	Taxed	Incl. GST
Casual Hire	25.50	Per hour per court	26.50	Per hour per court	Taxed	Incl. GST
<b>Squash Courts</b>	31.00	Per hour per court	32.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Non Peak, before 5pm	20.00	Per hour per court	21.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	26.00	Per hour per court	27.00	Per hour per court	Taxed	Incl. GST
<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	58.50	per hour	61.00	per hour	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	25.50	per hour	27.00	per hour	Taxed	Incl. GST
Sound System Hire	50.00	per booking	52.00	per booking	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2017/2018 SCHEDULED FEE	PER UNIT	2018/2019 PROPOSED SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>COMMUNITY FACILITIES (Continued)</b>						
<b>The Palms Community Centre</b>						
Main Hall - 100 persons	88.00	per hour	91.00	per hour	Taxed	Incl. GST
<b>Subiaco Community Centre</b>						
Main Hall - 100 persons	57.50	per hour	60.00	per hour	Taxed	Incl. GST
<b>Tom Dadour Community Centre</b>						
West Hall - 55 persons	36.50	per hour	38.00	per hour	Taxed	Incl. GST
East Hall - 100 persons	42.00	per hour	44.00	per hour	Taxed	Incl. GST
Outdoor Garden Area	24.50	per hour	26.00	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	12.00	per hire	Taxed	Incl. GST
Hire up to \$50	23.00	per hire	24.00	per hire	Taxed	Incl. GST
Hire over \$50	67.90	per hire	70.00	per hire	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	21.00	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 rate	per breach	Market rate	per breach	Taxed	Incl. GST
Breach of Terms & Conditions	100.00	per breach	100.00	per breach	Taxed	Incl. GST
Cleaning charge	200.00	Per booking. All bookings involving the sale or consumption of alcohol	220.00	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	200.00	Per group	206.00	Per group	Taxed	Incl. GST
Small Group Winter	150.00	Per group	155.00	Per group	Taxed	Incl. GST
Small Group Annual	300.00	Per group	309.00	Per group	Taxed	Incl. GST
<b>Medium Group</b>						
Medium Group Summer	400.00	Per group	412.00	Per group	Taxed	Incl. GST
Medium Group Winter	300.00	Per group	309.00	Per group	Taxed	Incl. GST
Medium Group Annual	600.00	Per group	618.00	Per group	Taxed	Incl. GST
<b>Large Group</b>						
Large Group Summer	600.00	Per group	618.00	Per group	Taxed	Incl. GST
Large Group Winter	450.00	Per group	464.00	Per group	Taxed	Incl. GST
Large Group Annual	900.00	Per group	927.00	Per group	Taxed	Incl. GST
<b>Active Reserves</b>						
Commercial Use of Parks and Reserves	Market Rate	Per booking	Market Rate	Per booking	Taxed	Incl. GST
Casual Use of Sports Spaces	50.00	Per field, per session	52.00	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
Cricket 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