

City of Subiaco

Budget 2020-21

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INTRODUCTION

Introduction

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INTRODUCTION

OVERVIEW

The budget for 2020-21 financial year pays particular attention to the impacts of COVID-19 on the residential and business community of the City of Subiaco as we seek to come to terms with our ever changing environment and work together to provide some respite for those in need and to stimulate economic recovery. This year offers some major challenges for our business community as we commence recovery from COVID-19 impacts on our businesses and we seek to support them in our climate of new normal.

The adoption of the Local Planning Strategy and Local Planning Scheme 5 provides direction for the growth of the City to 2050, through best practice planning to support the changes in our planning framework. Master planning for Subiaco East redevelopment by DevelopmentWA will be completed this year as the City's largest redevelopment area and we will see the detailed planning commence.

The City is delighted to have Subiaco Oval accessible to members of the community for the first time in decades. Subiaco Oval will be a shared community space with use by Bob Hawke College students during school hours, access for WAFC training and football programs, junior sports training and competitions and general community and recreation use. Subiaco East will likely progress quickly under the State's, economic stimulation strategy contributing significantly to the State government density target for the City.

This year sees a zero increase to rates raised through responsible budgeting and rate relief measures whilst still allowing for delivery of the majority of services for our community.

Planning Services:

The City's new Local Planning Strategy was endorsed and Local Planning Scheme No. 5 gazetted in February 2020. This provides the basis for an extensive work program involving the review of existing planning instruments and preparation of new ones.

The City's suite of Local Planning Policies are under review with some already finalised or at an advanced stage of review. The review will ensure local planning provisions are in place to:

- Promote high quality development and preserve the City's heritage and valued character;
- Provide for contemporary provisions based on current best practice; and
- Enhance readability and legibility so that they are user friendly and easy to use.

Targeted review of the Subiaco Activity Centre Plan and Subiaco East along Hay Street are anticipated to provide new planning controls and shape development following the closure of Princess Margaret Hospital and Subiaco Oval. This initiative is a key component in encouraging redevelopment of the Town Centre and the eastern portion of Hay Street, complementing the master planning of the Subiaco East redevelopment area.

In addition, smaller projects are likely to be considered around key areas and topics such as Daglish and Shenton Park station precincts, lane ways, and heritage areas to continually update the planning framework. Precinct planning within key areas including the Seddon Street area has commenced which will seek to provide for a more holistic approach to future development to complement the public benefits achieved through the redevelopment of the former Pavilion Market site. The Rokeby Road South Local Development Plan is well underway after considered community involvement to date which will be followed by additional opportunities to provide feedback in the future before it is finalised. The City is continuing to champion planning measures to reduce red tape and promote economic stimulation in key areas within the City, including exemptions for certain land uses in specific zones.

Economic Development and Place Management:

The City's Place Plan was adopted by Council in April 2019 and is the Council's commitment to a focus on place and the adoption of a place based ethos. The Place Plan aims to enhance the community's connection and sense of place. To build a sense of place, a series of program, projects and trials will be undertaken by the Place Development team in accordance with the guiding principles of the Place Plan. Over time, we will build on the City's reputation on being a city that delivers for its community by providing spaces and places that the community actively and positively engages with.

The City's Economic Development activities over the next 12 months are aimed at providing strategic direction through business support and collaboration that supports employment generation in the City. The Business Investment Plan is designed to nurture the existing business environment, attract and retain retail trade, improve business engagement and attract business investment. The outcomes of these strategies are measured by metrics such as vacancy rate, business perception survey results, number of businesses, number of employing businesses and business annual turnover.

Cultural Services:

The development of a Social Infrastructure Plan to accommodate future population growth sustainably in a way that responds to change positively, and enhances the social, economic and environmental systems that support the City's liveability, will be finalised in 2020-21.

The partnership that the City had entered into with FORM to host the 2020 Scribblers Festival had to be postponed due to the impact of COVID-19 restrictions. The City will work closely with FORM to host the Festival in 2021.

Work to commence on developing the City's first Reconciliation Action Plan (RAP). The RAP will be developed in accordance with Reconciliation Australia's framework, which provides a four-staged approach to advance reconciliation, being:

- Reflect: Scoping Reconciliation – this will be the focus in 2020/21. A Reflect RAP clearly sets out the steps an organisation should take to prepare for reconciliation initiatives in successive RAPs. Committing to a Reflect RAP allows the organisation to spend time scoping and

developing relationships with Aboriginal and Torres Strait Islander stakeholders, deciding on the City's vision for reconciliation and exploring our sphere of influence, before committing to specific actions or initiatives. This process will help to produce future RAPs that are meaningful, mutually beneficial and sustainable.

- Innovate: Implementing Reconciliation
- Stretch: Embedding Reconciliation
- Elevate: Leadership in Reconciliation

The Subiaco Museum will continue to celebrate the City's history through a range of exhibitions and care & management of its various collections. The Museum's program for school-aged children, which was expanded to include a program specifically for Year 7 students, will continue to grow, with a program to be developed for Year 1 students.

Lords:

The main focus for Recreation Services in 2020/21 will be to continue to build on the early positive signs of the recovery from the COVID-19 impact for Lords. The objective is to have key service areas such as memberships, team sports and facility bookings back to pre-COVID-19 levels to maximise usage of the facility. This will include an emphasis on quality customer service and marketing campaigns that promote and reinforce the benefits of engaging in healthy lifestyle activities with family and friends. There will also be a review of services in the gym and group fitness areas to ensure they are continuing to provide the right content and variety to maintain high customer satisfaction and appeal to new demographics.

The Rosalie Park floodlighting project will also be a priority for Recreation Services with the main objective being to finalise preliminary designs, apply for (and hopefully receive) external funding and then commence the tender process.

Operations and Environment:

The City continues to address actions within the Urban Forest Strategy which provides a framework for the City to address loss of canopy cover. It provides measurable actions to increase canopy cover as a result of urban infill, reduce heat islands and provide innovative solutions to maintaining a green and leafy City.

The City is implementing actions within the newly developed Environmental Plan that replaces and consolidates actions from the Environmental Enhancement Plan and the Plant Pathogen Management Plan. The new plan streamlines relevant actions identified in the Sustainability and Resilience Strategy and supports delivery of specific objectives identified in the Urban Forest Strategy. Key programs and initiatives identified in the plan support the City's greening strategy, drying climate plan and plays a role in educating, mobilising and responding to the public to promote environmental sustainability.

The City will be developing a Waste Plan that focuses on waste management which will implement sustainable waste and recycling practices to establish and maintain consistent, cost effective and functional waste service delivery and

reduce waste to landfill. This is driven by the targets set in the State Government's, Waste Avoidance and Resource Recovery Strategy (WARR Strategy) 2030 which require a 5% reduction in municipal solid waste (MSW) to landfill by 2025 and a 10% reduction MSW to landfill by 2030 (compared to 2014/15 figures), a 65% material recovery (material diverted from landfill) rate through kerbside recycling services by 2020, a 65% material recovery rate through hard waste collection (Bulk Verge) by 2020 and a 70% material recovery rate through hard waste (Bulk Verge) collection by 2030.

Transport and Infrastructure:

The City will be finalising the draft Bike Plan for 2020-2024 which will guide future spending on pedestrian and cycling infrastructure within Subiaco along with other initiatives to improve these modes of transport in the city and surrounding area. The draft plan developed with initial public consultation will be presented to Council later this year for endorsement following a final round of public consultation.

The City will also be undertaking consultation on the draft Rokeby Road South Streetscape Master Plan along with the draft Local Development Plan for the precinct. Funds have been included in this year's capital works program to commence construction once consultation has been completed and the final designs prepared.

Last year saw the City trial a couple of new and innovative asphalt mixes, using a combination of recycled asphalt, various plastics and tyre rubber for local roads that were resurfaced. These trials not only ensure traditional waste products are diverted from landfill and assist with creating a circular economy, but also improve the durability and long term performance of the road. The City will be further investigating such trials with its capital works this year.

With the Sustainability and Resilience Strategy coming to the end of its life, the major sustainability project for this year will be the development of a new strategy. This will involve developing a vision and framework for the next 5 years, and will involve extensive collaboration.

The actions of the Corporate Carbon Reduction Plan will start to be implemented. The first task is to undertake carbon accounting and go through the process of becoming certified carbon neutral. The other major action includes developing an EOI to assess energy sharing and renewable energy pathways for the City to achieve our emissions reductions targets. Further transitioning of the Fleet will occur toward hybrid and electric vehicles and plant to support the Corporate Carbon Reduction Plan over the next 5 years.

Health, Building and Compliance Services:

An action of the Transport, Access and Parking Strategy, is to undertake a review of the parking permits process for the entire City, including application and renewals, application assessment and permit issue. The use of electronic permits will also be investigated as a way of improving the flexibility of permits for our community and to improve the efficiency of the City's internal processes.

The Public Health Act 2016 requires all local government in Western Australia to prepare a local public health plan. Work commenced in 2019 – 20 but was delayed by COVID-19, funds have been carried over in the budget to complete the public health plan. In addition, a Public Education Calendar has been developed outlining a public education program that takes a proactive approach to the public health and wellbeing of the community. The program includes topics such as food allergy awareness, asbestos awareness, food safety at home, mosquito control, swimming pools safety and responsible pet ownership.

Commercial Services

The City's investment property portfolio provides a vital source of secondary income to the City. During the next 12 months, the City will focus on retaining existing tenants, and attracting new tenants, throughout the COVID-19 pandemic period and subsequent recovery period, whilst seeking to mitigate the long-term effect on the City's rental income. This may include making some upgrades and improvements to existing tenancies, and offering lease incentives, to retain existing tenants and attract new tenants.

The City will complete the "Admin-on-Bishop" office refurbishment project and the relocation of the City's Technical Services staff from 2 Upham Street to 13-19 Bishop Street. Following the relocation, the City will commence the decommissioning, environmental assessment and decontamination of 2 Upham Street to prepare the site for a potential sale.

The City will continue to negotiate with the State Government to acquire a site within the Subiaco East redevelopment for a potential new community facility, and progress the project in the manner approved by Council.

The City's car parks would typically generate, collectively, approximately \$217,000 per month in additional revenue to the City. However, this has been materially adversely impacted by COVID-19. Over the next 12 months, the City will look to finalise the roll out of the Subiaco East Parking Precinct Plan and the Town Centre Parking Precinct Plan previously approved by Council, and to rebuild the City's parking revenue following the COVID-19 pandemic period.

Information Services:

The City is continuing to implement a number of initiatives to ensure the City retains its focus on customers. Further mapping, streamlining and developing of customer service requests facilitate faster response times and further accountability. Ongoing development of the City's Customer Request Management software to integrate with other systems will enhance document management and reduce manual handling of records. The development of a customer service plan will lead to an updated Customer Service Charter for the organisation that is more aligned to the expectations of our community. In addition, implementation of online customer self-service will enable customers to access certain City services 24/7.

Information technology is continuing to be a vehicle for streamlining business processes leading to a reduction in printing costs combined with a significant reduction in response times, paper flow and manual handling. The conversion of internal process forms to electronic forms will begin in 2020 improving

internal communication, response times and document management. After the process of a major upgrade of the financial package the previous financial year, the next steps are to investigate, plan and implement other improvements such as online invoicing, and improved mobility. The completion of the asset collection software migration is also expected to be finalised in the forthcoming financial year, leading to improved outcomes for asset maintenance and forecasting.

People and Organisational Development:

The City will continue to recruit and upskill our workforce to meet compliance and legislative requirements and deliver services for the community. Over the next 12 months, the City will prepare for implementation of a new Work Health and Safety Legislation; develop the 2020-2023 Safety Plan and implement improved systems to track our skills, training and licenses. The existing Enterprise Agreement for our field staff will be renewed and the City will progress initiatives to support service improvements, leadership and the development of our culture.

Communications and Engagement:

Over the next twelve months communications activities will continue to be responsive to the needs, interest and priorities of the City's stakeholders to inform, educate and engage the community on the services, projects and initiatives delivered by the City, in line with the Strategic Community Plan focus areas. The City of Subiaco website will be redeveloped to improve the accessibility of information to the community and improve digital customer service.

A wide range of community engagement activities will be undertaken to seek community input to inform City projects and help guide decision making. A review of the Strategic Community Plan will help the City understand the community vision for the City and identify the focus areas which then guide outcomes, strategies and actions for the City in the coming years. The annual Community Scorecard survey will be conducted to help identify the community's perception of City services and provide a benchmarking opportunity with other Western Australian local governments.

STATUTORY

In accordance with the Integrated Planning & Reporting Framework, the City has developed a Corporate Business Plan 2020-24 and a Strategic Financial Plan 2020-30. These strategic documents were prepared prior to the COVID-19 pandemic and have been used as a base-case to identify the impacts of the COVID-19 pandemic. These plans drive the development of the City's Annual Budget and ultimately help the City plan for the future of its community.

The Corporate Business Plan (CBP) identifies specific strategies and actions that will be delivered over the next four years to progress the Strategic Community Plan (this is a rolling plan). It represents the City's commitment to the community, providing an overview of services, links to supporting plans and strategies, and identifies key projects for delivery. The Corporate Business Plan provides a reporting framework for measuring progress towards desired

outcomes. The Corporate Business Plan is supported by resourcing strategies covering asset management, strategic financial management, workforce management and information, communication, technology plans. These plans are due for review following the update of the City's Strategic Community Plan in 2020/21.

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.

It is intended that the Strategic Financial Plan (adjusted for the impacts of COVID-19) be used as a precursor to the annual budget as it forecasts financial trends based on a range of assumptions and key financial strategies and principles. It forms the basis for the draft Annual Budget for 2020/21 and it is expected that the adopted budget will be closely aligned with the proposals in the plan and assumptions underpinning the plan.

The budget is also 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 and funded through the Strategic Financial Plan.

The key **Principles** applied in developing the 2020-21 budget are:

- Operating expenditure is based on the actions and services provided for within the City's Corporate Business Plan, adjusted for the known impacts on the City's operations and the outcomes of any service reviews undertaken;
- Revenue and expense increases are considered in context with the Local Government Cost Index (LGCI), as an indicator of inflationary pressures on the City's operations;
- Waste Services, and Lords are managed on a self-funding or cost minimisation basis to reduce impacts on rates revenue;
- Commercial Services and Property (includes commercial parking and investment properties) is focused on portfolio management and income generation, diversifying the City's funding sources and reducing reliance on rate 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 compliance are used as a rate minimisation strategy by applying increases in returns to address the City's asset renewal gap;

- Capital expenditure is based on the Strategic Financial Plan provisions, developed through the Strategic Asset Management Plan (SAMP) and detailed in the Capital Works Plan;
- New projects are 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;
- Fees and charges based on legislative requirements, cost recovery, market prices or the Local Government Cost Index (LGCI) +1%, **(zero % increase for 2020-21)**;
- After considering all other funding sources, any residual expenditure required is funded by rates revenue; and,
- Rates and any additional levies are determined by Council, **(zero % increase for 2020-21)**.

Elected Members have had three strategic workshops to progress the budget and have been provided with a series of briefing papers detailing each aspect of the Budget 2020-21 prior to Council's formal consideration.

COVID-19 PANDEMIC

On 11 March 2020 the World Health Organisation declared the COVID-19 virus a Pandemic. Following this, the State Government declared a State of Emergency for Western Australia. The Federal and State governments have been responding with various measures in an attempt to contain the virus and minimise its spread which have had a significant effect on the local businesses and the community.

The impacts and changing nature of the COVID-19 pandemic and associated restrictions imposed as part of the State of Emergency declared for Western Australia require all organisations and individuals to adapt and respond appropriately.

The Council adopted a suite of initiatives at its Special Council Meeting on 02 April 2020 to provide community and business support where possible, including:

1. Changes to rates, fees and charges;
2. Planning and compliance changes; and
3. Rent relief for tenants of the City of Subiaco.

These initiatives formed the City's initial response to COVID-19 with an estimated value of up to \$4,000,000.

Council recently approved the Relief and Recovery Strategy at the OCM on the 5 May 2020, to guide and support relief and recovery initiatives enacted by the

City in response to COVID-19. This strategy complements the State and Federal Government initiatives and defines a framework for how the City will:

- Monitor the specific impact of COVID-19 on the City of Subiaco.
- Provide support to our community during the recovery phase.
- Guide and facilitate effective and efficient decision-making and communication.
- Map the City's short, medium and long-term actions in response to COVID-19.

Council on the 2 April 2020 resolved:

That in preparing the 2020/21 Annual Budget the CEO is to prepare it on the basis of:

- a. A zero percent (0%) increase to the total rates to be levied for the 2020/21 financial year and also present the budget in a way that allows the council to consider a reduction in the total rates to be levied for the 2020/21 financial year.*
- b. Transfer of \$2,000,000 from the Capital Investment Reserve as a one off contribution to Rates levied for 2020/21 and also present the budget in a way that allows council to consider an increased or decreased transfer from the Capital Investment Reserve.*
- c. A zero percent (0%) increase to the total Waste Service Charge to be levied on all properties.*
- d. A Rates Instalments Administration Fee of \$0.00 in the Fees & Charges Schedule.*
- e. A Rates Adhoc Instalments Administration Fee of \$0.00 in the Fees & Charges Schedule.*
- f. A zero percent (0%) rate of Interest on Overdue Rates & Charges in the Fees & Charges Schedule.*
- g. A zero percent (0%) rate of Interest on Overdue Sundry Debtors in the Fees & Charges Schedule.*
- h. Instalment due dates for the 2020/21 budget to commence in October 2020.*

The impacts of these initiatives have been incorporated into the annual budget for 2020-21. In addition adjustments have been made to revenues and expenditures to adjust for the impacts on Covid-19 based on the following assumptions:

- Relief and Recovery phase will last at least 18 months.
- First few months of the 2020/21 financial year parts of City operations still impacted.
- Businesses will take at least 12 months to recover.
- State unemployment high over next 12 months.
- Reduction in number of people coming into the City.
- More people working from home.
- Greater impact on hospitality and retail.
- Decrease in people using public transport.
- Increase in people driving to Subiaco.

Impacts of Covid-19 have resulted in Revenue reductions of \$3,047,460 across:

- Lords Recreation Centre
- Parking Revenue
- Investment Portfolio and Rental Income
- Parking Infringements
- Rates Fees and Charges
- Waste Charges
- Health and Compliance Fees and Charges

The following table outlines the adjustments made to expenditure on principal services (such as council, parks operations, infrastructure operations, parking operations, commercial services and property, facilities management, rates and general purpose funding), delegated services from the State Government (such as waste services, Library, health services, building services, and planning services) and community services (such as Lords, museum, community development activities, economic development and place management and public art).

These adjustments totalling \$1,507,100 have been spread across all services areas with larger offsets identified where major income reductions have occurred (for example, Lords).

Principal Services:	2019/2020	Base Case	2020/2021	Change
<i>Members of council and Other Governance</i>	2,648,980	2,363,770	2,256,190	(107,580)
<i>Parks Operations</i>	6,243,200	6,318,380	6,265,530	(52,850)
<i>Infrastructure Operations</i>	5,303,010	5,566,460	5,533,160	(33,300)
<i>Underground Power</i>	254,490	242,540	242,540	0
<i>Commercial Parking and Compliance</i>	3,765,070	3,924,850	3,730,970	(193,880)
<i>Commercial Services and Property</i>	1,864,860	2,029,640	2,012,170	(17,470)
<i>Facilities Management</i>	1,466,470	1,420,480	1,309,500	(110,980)
<i>Rates and General Purpose funding</i>	651,860	651,380	634,020	(17,360)
Total Principal Services	22,197,940	22,517,500	21,984,080	(533,420)
Delegated Services:				
<i>Waste Services</i>	4,783,170	5,151,750	5,114,540	(37,210)
<i>Library</i>	1,760,210	1,805,400	1,772,150	(33,250)
<i>Health Service</i>	906,990	937,660	901,710	(35,950)
<i>Building Services</i>	688,390	723,400	688,590	(34,810)
<i>Planning Services</i>	2,103,500	2,159,640	1,975,590	(184,050)
Total Delegated Services	10,242,260	10,777,850	10,452,580	(325,270)
Community Services:				
<i>Lords</i>	5,491,950	5,573,880	5,159,120	(414,760)
<i>Museum</i>	329,410	349,550	329,660	(19,890)
<i>Community Development</i>	1,434,420	1,532,270	1,408,850	(123,420)
<i>Economic Development and Place Management</i>	1,833,450	2,106,430	2,041,610	(64,820)
<i>Public Art</i>	137,670	165,280	139,760	(25,520)
Total Community Services	9,226,900	9,727,410	9,079,000	(648,410)
Total Operational Expenses	41,667,100	43,022,760	41,515,660	(1,507,100)

After adjusting for the above reductions in revenue and expenditure there has been a reduction to the planned transfers to reserves (Investment Income, Infrastructure, Waste and Building reserves) totalling \$1,457,130 in order to produce a balanced budget with a zero impact on rates.

Local Government Cost Index (LGCI)

The Local Government Cost Index (LGCI) has been developed for local government as an alternative to the Consumer Price Index (CPI) to enable Councils to be able to better measure the cost of delivering services to the community. Using a combination of the CPI and other General Indexes in WA,

the Local Government Cost Index offers an indication of those changes in the WA economy that relate more closely to the functions of local government. The CPI is a measure of the increase in price of a bundle of goods consumed by an average household, and as such, is an inaccurate guide to actual local government cost changes, as local government has very different consumption patterns to the average Australian household.

Reliance on the CPI alone may undermine the long term financial sustainability of local governments. As the 'bundle of goods and services' relating to local government has a high proportion of general construction activity, use of major equipment, and power consumption (in the form of works and services such as roads, buildings, street lighting, waste and drainage systems) taking into account the road construction and non-residential buildings indexes, and machinery and equipment cost and electricity and street lighting indexes, of WA gives a better indication of the changes in prices for delivering Local Government services.

The LGCI is an industry inflation indicator utilising a number of primary indexes that impact local governments as forecast below for 2020-21:

- salary and wages (2.25%);
- road construction (0.6%);
- non-residential buildings (1.6%);
- Perth consumer price index (1.7%);
- machinery and equipment cost (1.1%); and
- electricity and street lighting (5.9%).

The LGCI was anticipated to be at 1.8% for the 2020-21 financial year and formed the basis of the City's Strategic Financial Plan prior to adjustments to achieve a zero rate increase for 2020-21. The City has been advised that due to COVID-19 Councils will need to consider using a two year average which is calculated to be 1.7%.

FINANCIAL 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):

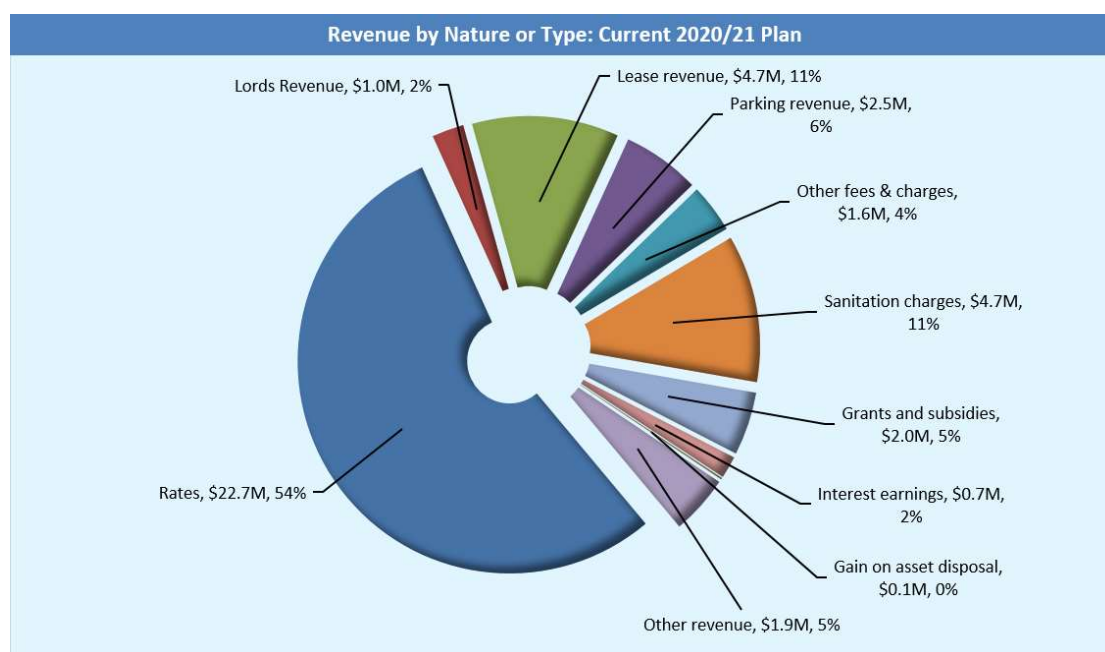
- Rates income
- Waste services charges
- User pays charges
- Statutory charges
- Contractual charges

Other Sources:

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

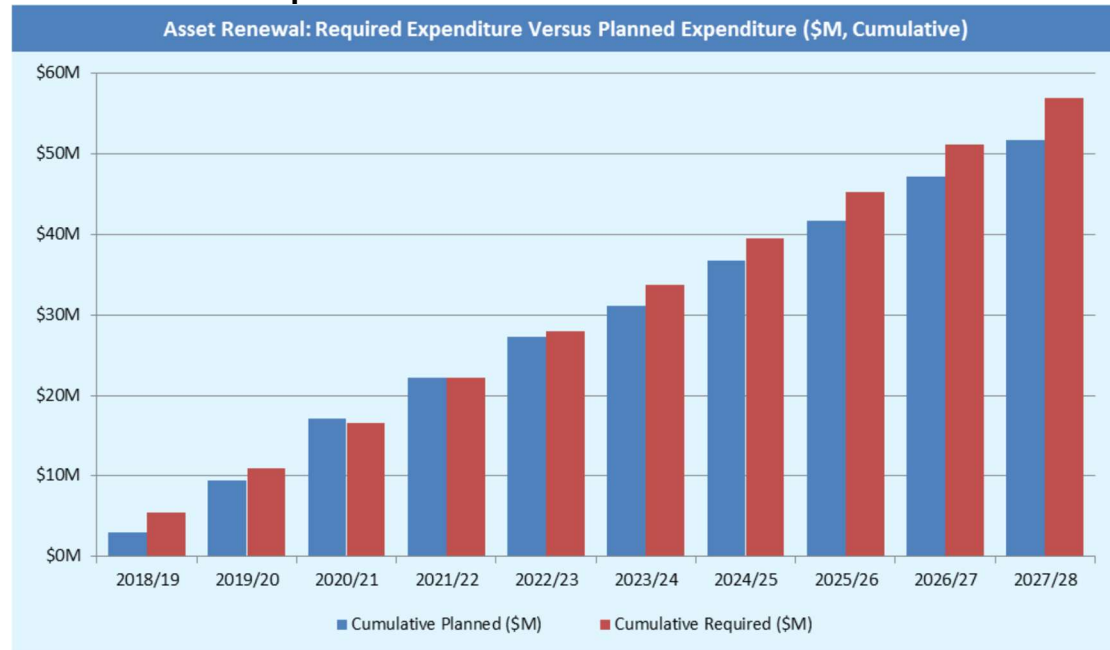
Revenue type	2017-18	2018-19	2019-20	2020-21
Rates (residential)	33%	35%	34%	34%
Rates (commercial)	21%	20%	20%	20%
Parking	9%	7%	7%	6%
Sanitation charges	11%	10%	10%	11%
Other user charges	9%	10%	11%	11%
Lease income	9%	11%	12%	11%
Grants (operating)	5%	5%	4%	5%
Interest income	3%	2%	2%	2%

The chart below shows the City's primary revenue sources for 2020-21:



The City's primary focus is to increase its diverse revenue base, increasing parking and investment income to maintain service provision and service levels, while addressing the City's asset renewal gap of approximately \$526,000 per annum (\$5,260,000 over ten years) 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;
- Maintain services levels whilst managing community expectation;
- Prioritising renewal of existing assets over new assets; and
- Accounting for whole of life costs for new and existing assets including operation, 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 and the assets that support them must be considered in the context of their 'whole of life' cost.

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 the KPI's reported in the Annual Financial Statements provide a clear indication of the City's progress towards these targets.

In August 2017 Council endorsed the best practice targets for each of the financial ratios as set out in the table below and recommended by the Department's standard ranges as indicated. Council resolved to incorporate strategies into the City's 10-year Strategic Financial Plan to achieve these best practice targets over the next 5 years and to measure and report against these targets.

Ratio	Best Practice Target	State 5-yr Avg 2017	Result Achieved					DLGSCI Standard Range	
			2019	2018	2017	2016	2015		
Current Ratio (*)	≥1	2.22	1.50	1.75	1.48	1.18	1.14	<1 >1	Standard not met Standard met
Debt Service Cover Ratio (*)	≥10	12.41	12.34	13.25	10.25	7.10	7.67	≥2 >5	Basic standard achieved Advanced standard achieved
Own Source Revenue Coverage Ratio (*)	>0.9	0.67	1.10	0.94	0.79	0.99	0.94	0.4-0.6 0.6-0.9 >0.9	Basic standard achieved Intermediate standard achieved Advanced standard achieved
Operating Surplus Ratio (*)	>0.15	(0.11)	0.11	0.09	0.07	0.03	(0.01)	0.01-0.15 >0.15	Basic standard achieved Advanced standard achieved
Asset Consumption Ratio	≥1	0.73	0.73	0.74	0.94	0.95	0.67	≥0.5 0.6-0.75	Standard met Standard improving
Asset Sustainability Ratio	≥1.1	1.18	1.11	1.35	1.00	0.95	2.16	0.9 0.9-1.1	Standard met Standard improving
Asset Renewal Funding Ratio	≥1.05	0.94	0.91	0.61	0.61	0.62	1.10	0.75-0.95 0.95-1.05	Standard met Standard improving

(*) Results shown are the Restated Ratio as disclosed in the annual financial statements, which have been adjusted for significant "one-off" items as disclosed in note 31 of the financial statements 2018/19.

The impact of the changes required to address COVID-19 on the City's projected ratios are outlined in the table below, overall the City is still in good shape and should be able to address the reduction in the operating surplus ratio over the next few years:

Ratio	Revised Result	Comment
Current Ratio	1.33	Reduced, target achieved
Debt Service Cover Ratio	9.38	Reduced, below target
Own Source Revenue Coverage Ratio	N/A	No calculated
Operating Surplus Ratio	0.02	Reduced, below target
Asset Consumption Ratio	0.73	No change
Asset Sustainability Ratio	1.00	Reduced, below target
Asset Renewal Funding Ratio	0.91	No change

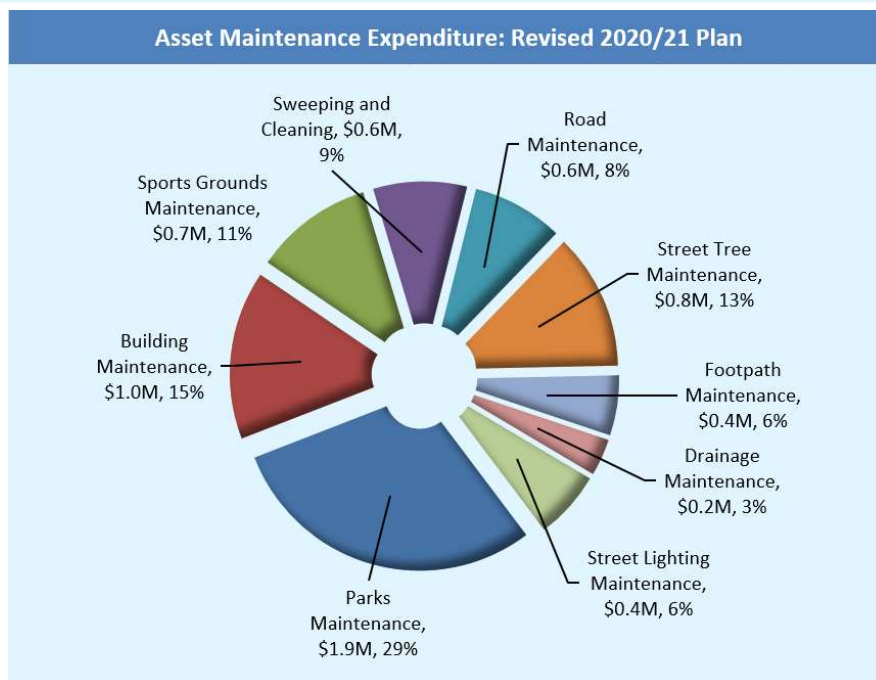
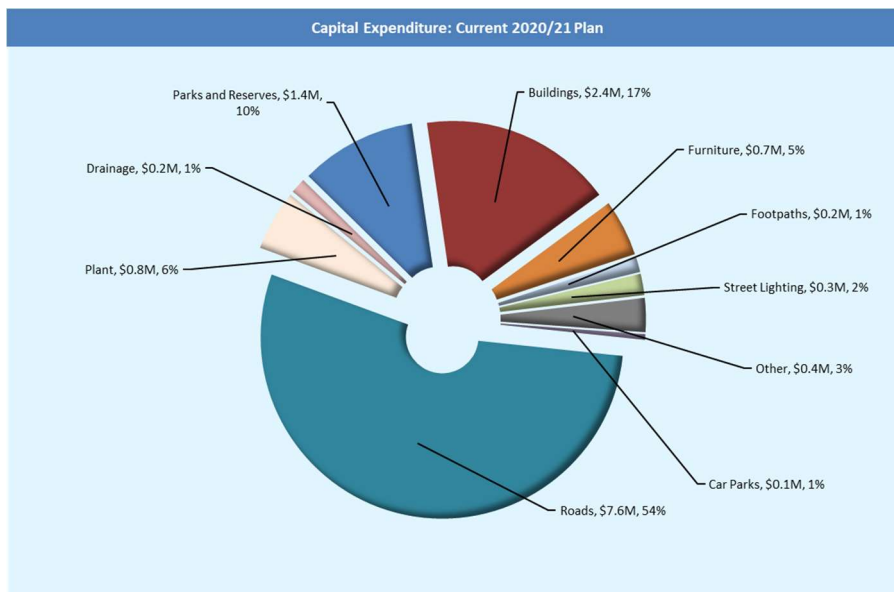
Capital Works

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.

On average over the next ten years the City has provided \$6.9 million per annum on asset renewal, and \$4.2 million per annum on replacement and upgrade of assets, with annual funding of approximately \$850,000 from capital expenditure grants and \$326,200 from proceeds on disposal of assets.

The City's average operational spend on maintenance over ten years is \$1.5 million on infrastructure, \$1 million on buildings, \$3.6 million on parks (including ground maintenance) and \$588,000 on sweeping and cleaning each year.

The following charts show the planned capital and maintenance expenditure for the City's assets and infrastructure (adjusted for planned property acquisitions):



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:

Major Capital Initiatives

Projects	Funding	Budget 2020–2021
Property Acquisitions/Improvements	Capital Investment Reserves	\$5,614,200
Local Road Improvements	Grants & Operational Reserves	\$2,927,930
Buildings Improvements	Operational Reserves	\$2,642,000
Streetscape Improvements	Contribution & Operational Reserves	\$2,568,300
Major Road Improvements	Grants & Operational Reserves	\$2,128,946
Parks and Reserves Improvements	Operational Reserves	\$1,930,890
Plant and Equipment	Operational Reserves & Proceeds	\$1,136,000
Information System Improvements	Operational Reserves	\$986,000
Furniture & Equipment	Operational Reserves	\$819,150
Environmental Improvements	Operational Reserves	\$666,700
Drainage	Operational Reserves	\$445,980
Lighting	Operational Reserves	\$327,700
Car park & Parking Improvements	Operational Reserves	\$279,000
Footpaths	Operational Reserves	\$183,560

Property Acquisitions:

The strategic objective is for the City to acquire and retain a portfolio of properties that will provide long term income as well as presenting opportunities for future redevelopment in a way that contributes to the economic and social development of Subiaco. The intent for the investment portfolio is to increase returns and the adopted mechanism to achieve this is to divest underperforming assets and reinvest these funds into higher performing assets.

Properties (Community Facilities):

During this financial year, the City will undertake minor to moderate capital and refurbishment works to selected social and community buildings to ensure that they continue to remain safe and useable. The City will look to renew and repair ageing infrastructure, including parts of the Administration Centre, Shenton Park Community Centre, Palms Community Centre, Subiaco Arts Centre and Lords.

Car park and Parking Improvements:

The York Street Carpark upgrade was budgeted during the 2019/2020 financial year but placed on hold during the development of the CMRF business case in order to gain a deeper understanding of the parking demand in the Subiaco

East Precinct. The funding has been carried over into the 2020/2021 financial year with the upgrade works proposed for later in 2020. The car park surface, kerbing and line marking is in poor condition and is in need of refurbishment.

There is also funding allocated to ticket parking machines in order to complete the final stage of the roll out of the Town Centre and Subiaco East Parking Precinct Plans approved by Council in 2018. The rollout of the parking precinct plans has been staged in order to monitor and understand parking occupancy in the Town Centre.

The projects are aimed at meeting the outcomes outlined in the Transport Access and Parking Strategy and the Economic Development Strategy.

Rokeby Road South Streetscape:

The works will be undertaken following the finalisation of the precinct planning for Rokeby Road South. This is to ensure a holistic approach for the future development of the area in considering public works and private development controls through the precinct planning. Funds have been included in the 2020/21 budget for the works to be undertaken following consultation on the draft plan and local development plan.

Roads:

To ensure an effective and safe road network routine maintenance and capital renewal programs are required. The proposed road program has been developed based on the forward estimates in the Strategic Financial Plan, along with specific criteria such as condition, function and capacity/utilisation. Every 3 years the City carries out a full evaluation of its roads and laneways to ensure these programs are optimising the allocated budget.

The programs provide for those Distributor Roads, Local Roads and Laneways which meet the specific criteria to be prioritised. Such prioritisation extends the life of the road pavement and avoids expensive road reconstruction before it is necessary. The City's target program is as follows:

- Renew – 90%
- New/Upgrade – 10%

The City receives grant funding from the Federal Government as a part of the Roads to Recovery Program towards the renewal 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 of road related infrastructure renewal.

Drainage:

Recent drainage investigations have identified some minor improvement projects which have been used to inform current and future capital works programs. These projects will maintain service levels by ensuring a well-functioning drainage network and reduce potential flooding events and minimise risk.

Parks, reserves:

Provision for maintenance and operations has been made to keep the various areas of parks and reserves within the City maintain the current level of service. Major areas of expenditure include maintenance of, Rosalie, Cliff Sadler, Mabel Talbot and Mueller Parks, Lake Jualbup, Rankin Gardens, Theatre Gardens, Subi Centro Common, Market Square Park and China Green.

Council have approved a number of projects to be fast tracked for consideration in the 2020/21 budget. A number of these projects would provide a mixed use of active sports areas for community use.

Funding has been provided for improvements to parks and reserves including recreation facilities improvements such as the floodlight upgrade at Rosalie Park. Other activities and initiatives include environmental improvements, water quality and sediment testing, greening strategy.

Fast Track Projects:

In this current COVID-19 crisis there has been a push from State Government, for Local Governments to look at bringing their capital works programs forward to maintain business continuity, stimulate the economy and do their bit to help workers stay employed during this time of pandemic crisis

The State Government has approved new measures to streamline the process for the awarding of contracts for transport construction projects up to a value of \$20 million, creating more opportunities for local businesses and protecting local jobs.

In May 2020 the City considered future capital work projects that are funded in the City's Strategic Financial Plan that may be brought forward to stimulate business continuity and community benefit as a result of the COVID-19 Pandemic. It is proposed to fast track \$2,508,470 of funded capital works projects. The projects chosen have community benefit and cover a wide range of industry and suppliers for business continuity and economic growth. The projects have been included in the City's draft budget for 2020/21.

Capital Works Summary

There are some projects which have been included in the schedule, however will be subject to a separate report to Council after adoption of the annual budget 2020-21. These project budgets have been included in the schedule as preliminary works are to commence during 2020-21 to inform reports for Council's consideration. These projects include:

- Rokeby Road South (Thomas to Bagot) \$1,152,300
- Hood Street \$509,255
- Investment Assets - 588 Hay Street, Jolimont \$150,000
- Investment Assets – 100 Chisolm Cr, Kewdale \$3,300,000
- Seddon Street \$200,000

These projects are noted on the Capital Works Summary as requiring further consideration by Council.

Operational Expenses:

The City over the last four years has made significant changes to operational activities while trying to maintain the levels of service our community expects.

Under normal circumstances these changes would have substantially improved the City's financial capacity and sustainability and reduced pressures on rates. However, the changes needed to respond to the impacts of the shortfall in operational funding (of approximately \$4,000,000) and pressures on service delivery from the City of Perth Act, which was anticipated to take over four budget cycles to recover from. The City's response included reducing approximately 25% of the City's workforce and adjusting the City's Corporate Business Plan and Strategic Financial Plan to accommodate recovery from the impacts over the next four years.

Following the introduction of the City of Perth Act the State Government has relocated Princess Margaret Hospital resulting in a significant reduction in parking revenue for the City in the surrounding areas. Further reduction in parking revenues and fines also occurred with the closure of Subiaco Oval and over the same period reduced operating revenue for Lords due to market conditions have caused upward pressure on rates and other income sources.

This combined with the impacts of COVID-19, of approximately \$3,047,000 reduction in income, has placed further significant pressure on the City's operational activities and service levels.

In order to address the issues arising from the COVID-19 pandemic the City has reviewed the base-case Strategic Financial Plan and made a number of operating budget adjustments. The adjustments made to the draft budget have been spread across all services areas with larger offsets identified where major income reductions have occurred.

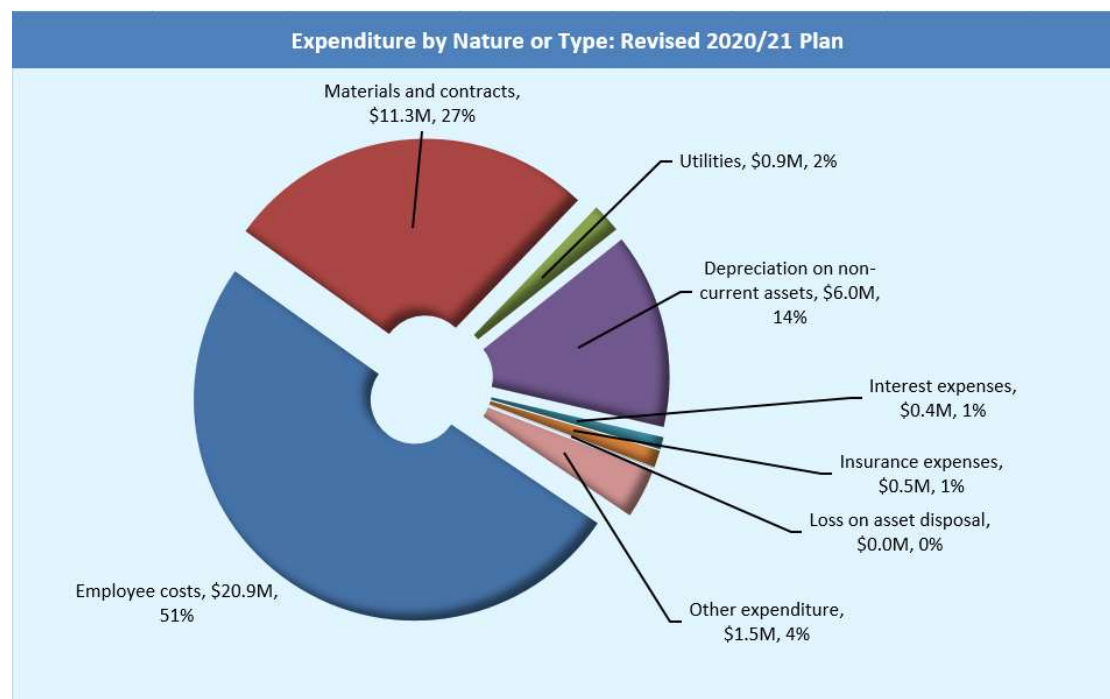
The City budget is based on a freeze on salary increases for 2020/21 providing only for:

- Fair Work Commission 1.75% increase to the Minimum Wage effective November 2020;
- Wages growth of 1.75% based on the City's Enterprise Agreement for outside staff; and
- No increase to salaries for the CEO, Directors and Managers.

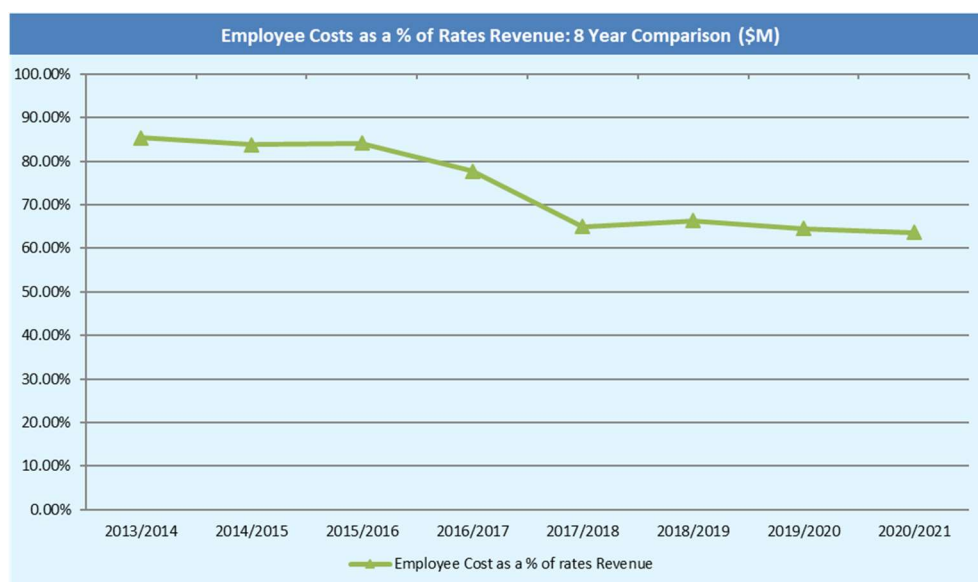
This enables the City to provide required increases for our lowest paid workers, while minimising cost pressures on the 2020/21 budget. These changes have resulted in a minimal increase from the 2019/20 employee costs.

The adjustments made are across the City's operations focusing on costs that have a direct correlation to reduced income, are one off cost reductions associated with COVID-19 impacts, where reductions have been identified through deferral of activities to future years and that are associated with administrative/operational activities.

The chart below shows the City's revised operational expenditure position for 2020-21:

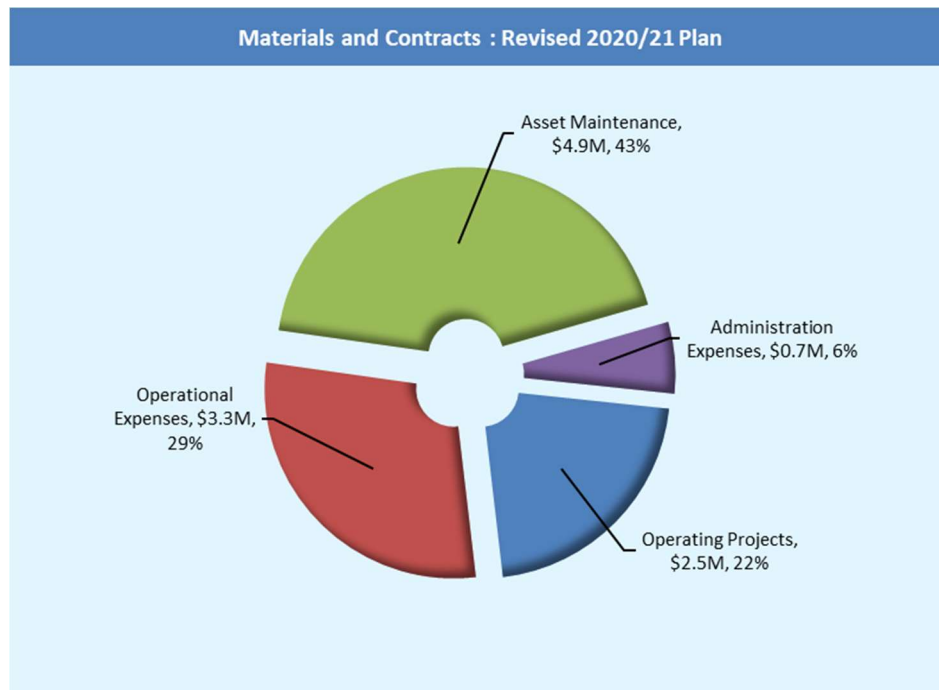


While employee costs represent 51% of the City's operational expenditure only 63.7% of rates are required to fund employee costs as the following chart shows. Activities such as Waste Services, Land and Property Management, Lords, and Commercial Parking and compliance are funded from other revenue sources.



The Chart above also shows how the City has been managing employee costs following the impact of the City of Perth Act and how the City has maintained the changes over the last four years.

The Chart below shows a breakdown of Materials and Contracts which represent 27% of the City's operational expenditure and are primarily focussed on implementing projects and initiatives identified in the City's Corporate Business Plan, asset maintenance and operational expenses associated with direct service delivery to the community. The chart below shows a breakdown of the key components that make up Materials and Contracts.



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 Valuer General conducts general valuations triennially and 2020 is a revaluation year.

The total rates raised is the amount needed to balance the budget. The Total GRV value for the City is used to determine the rate in the dollar to achieve the balanced budget.

To determine the rate in the dollar the City divides the portion of the budget to be raised by rates with the sum of all property values within the City. Individual property values are then multiplied by this rate to determine the rates bill for that property. If the calculated amount is below the minimum rate set by council then the minimum rate applies.

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

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

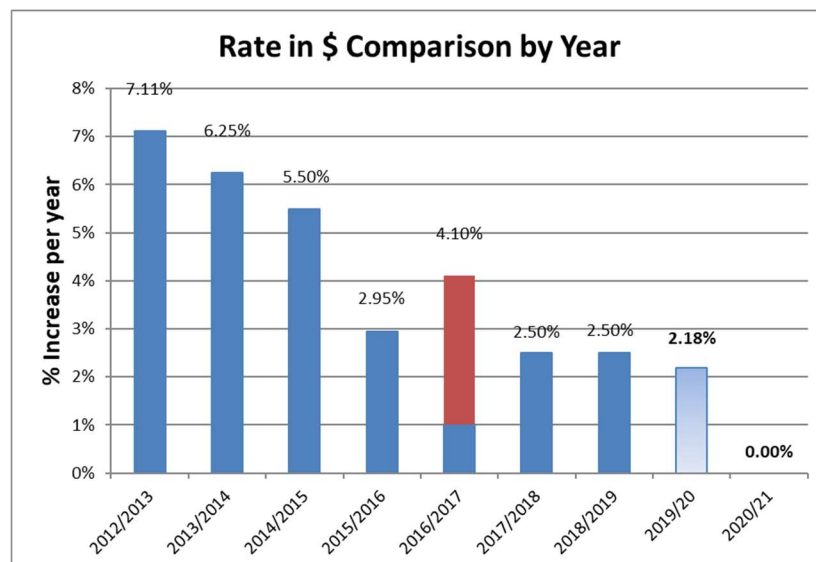
The impact is that:

- Residential GRV values have decreased by approximately 11% on average.
- Commercial GRV values have decreased by approximately 14% on average.
- 2020-21 required rates are \$24,711,890 less interim rates of \$350,000, which equals \$24,361,890 required to be raised from existing properties (zero rate increase).
- The 2019-20 rates budgeted to be raised from existing properties was \$24,439,020. However the City did not achieve the interim rates budget of \$250,000, resulting in rates levied of \$24,361,500.

2020-21 Required rates	2019-20 rates Levied	Rate difference \$	Rate increase %
24,361,890	24,361,500	390	0.0%

- Due to the revaluation year and the reduced GRV valuations provided by the Valuer General, the adjusted rate in the dollar is anticipated to be 7.6043 cents in the dollar to generate the required \$24,361,890.

The chart below shows the reduction in the % increase in rates each year over the last eight years and showing the impact of the City of Perth Act in **RED** and the proposed zero % change for 2020-21:



The required increase in rates for 2020 - 21 is zero (0%) on total rates which is a rate of 7.6043 cents in the dollar.

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

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

Valuation Changes	2011	2014	2017	2020
Average overall increase/(decrease) for the City of Subiaco	34%	29%	(12%)	(12%)
Average overall increase/(decrease) for Residential property	28%	30%	(11%)	(11%)
Average overall increase/(decrease) for Commercial property	47%	22%	(15%)	(14%)

In response to the COVID19 Pandemic council has resolved that in preparing the 2020/21 annual budget the City model for \$2,000,000 from the Capital Investment Reserve as a one off contribution to rates levied. The tables below show the effect on the average percentage rates change across types of properties and across the wards once the contributions has been applied. On average, after applying the one off contribution there is a reduction in rates across all property types and across all wards.

The tables below show the modelled changes and anticipated impact for the 2020/21 budget based on a zero % rate increase and applying the two million dollar once off contribution to rates (with the adjusted rate in the dollar):

Average Rates	GRV New (Average)	Current Gen Rate	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Change in Rates	Change per week	Notional % change
<i>Residential</i>	\$24,859	1,874.25	1,890.32	296.00	-\$155.18	-\$139.12	-\$2.68	-6.41%
<i>Commercial</i>	\$89,050	6,931.68	6,771.64	529.00	-\$555.91	-\$715.95	-\$13.77	-9.60%
Median Rates	GRV New (Median)	Current Gen Rate	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Change in Rates	Change per week	Notional % change
<i>Residential</i>	\$21,060	1,599.63	1,601.47	296.00	-\$131.47	-\$129.64	-\$2.49	-6.84%
<i>Commercial</i>	\$37,775	2,999.15	2,872.52	529.00	-\$235.82	-\$362.44	-\$6.97	-10.27%
Mode Rates	GRV New (Mode)	Current Gen Rate	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Change in Rates	Change per week	Notional % change
<i>Residential</i>	\$16,380	1,341.74	1,245.58	296.00	-\$102.25	-\$198.41	-\$3.82	-12.11%
<i>Commercial</i>	\$57,000	4,322.79	4,334.45	529.00	-\$355.83	-\$344.17	-\$6.62	-7.09%

North Ward	GRV (Average)	Current Gen Rate	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Change in Rates	Change per week	Notional % change
Residential	\$26,520	2,125.87	2,016.66	296.00	-\$165.56	-\$274.77	-\$5.28	-11.35%
Commercial	\$115,087	8,570.18	8,751.56	529.00	-\$718.45	-\$537.07	-\$10.33	-5.90%
East Ward	GRV (Average)	Current Gen Rate	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Change in Rates	Change per week	Notional % change
Residential	\$24,440	1,881.92	1,858.49	296.00	-\$152.57	-\$176.00	-\$3.38	-8.08%
Commercial	\$76,544	6,412.47	5,820.64	529.00	-\$477.84	-\$1,069.68	-\$20.57	-15.41%
Central Ward	GRV (Average)	Current Gen Rate	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Change in Rates	Change per week	Notional % change
Residential	\$21,580	1,672.82	1,641.01	296.00	-\$134.72	-\$166.53	-\$3.20	-8.46%
Commercial	\$73,764	5,492.96	5,609.24	529.00	-\$460.48	-\$344.21	-\$6.62	-5.72%
South Ward	GRV (Average)	Current Gen Rate	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Change in Rates	Change per week	Notional % change
Residential	\$24,440	1,777.37	1,858.49	296.00	-\$152.57	-\$71.45	-\$1.37	-3.45%
Commercial	\$54,943	4,038.63	4,178.03	529.00	-\$342.99	-\$203.59	-\$3.92	-4.46%

Minimum rates

In recognition that each property benefits from a broad range of services, the City sets a minimum rate based on the cost of core services (as defined in the following table) which in 2019-20 resulted in a minimum of \$1,190 and applied to approximately 14.5% of properties with the lowest GRV. The minimum rate is proposed to continue at \$1,190 for 2020-21.:

Description	Budget 2019-2020	Budget 2020-2021
Members of council	1,298,050	1,116,680
Parks Operations	4,585,330	4,441,670
Park Road Reserves	1,657,870	1,823,780
Infrastructure Road Reserve	5,264,630	5,510,500
Underground Power	254,490	2,242,540
Total	13,060,370	13,135,170

The \$2,000,000 contribution to rates has been applied equally to the amount of rates to be levied per property including properties paying minimum rates set at \$1,190.00.

Rates	GRV (Minimum)	Current Gen Rate	New Gen Rate 0.00% Inc	Waste Std Service 0.00% Inc	One Off Contribution Rates	Total Change in Rates	Change per week	Notional % change
Minimums	\$15,649	1,190.00	1,190.00	296.00	-\$97.69	-\$97.69	-\$1.88	-6.57%

Pensioners and Seniors

Pensioners are eligible for up to 50% rebate off the rate amount (Currently capped at \$750 in 2019 -20) or are 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 (currently capped at \$100 in 2019 -20), 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. The properties within the City are classified as category 1 properties and the City has been advised that there is no increase to the levy for 2020-21.

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 is reduced to zero (0%) for the 2020-21 financial year.

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.

There is no increase to the City's waste service charges for 2020 - 21.

The waste service charges of, \$296 per standard residential service, \$505 per 240L residential service and \$529 for the standard commercial service will remain unchanged for 2020 - 21. GST applies to the supply of extra (additional) service charges. In addition the City's 660 litre service for commercial and multi-unit dwellings remains budget at \$1,450 per service.

The waste levy charges include the provision of recycling services with one standard 240L yellow lid bin or in some commercial and multi-unit dwellings 660L 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 Recreation Centre, 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 in accordance with the Strategic Financial Plan.

No increases are proposed for 2020-21.

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 including use of the Lords Recreation Centre 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:

Parking Fees:

The City is currently implementing changes associated with Parking Precinct Plans endorsed by Council to improve parking management and contribute to parking revenue in the 2020 - 21 Budget.

New fees have been applied for various car stations due to open in 2020-21 in addition to the introduction of weekend and evening fees.

The City offers **free parking** in all of its town centre car parking stations (on street and off street) on **Weekends and after 5pm on Weekdays**. The City therefore has no scheduled car parking fees for any town centre car parking stations during these times.

First hour fee continues to apply in designated parking stations.

Recreation Services (Lords):

Daily rates have been introduced to cover full day bookings at Shenton Park Community Centre and Subiaco Community Centre. Rates have also been applied for the hire of the Subiaco Community Training Space (located at the Palms Community Centre) as this facility is now available for community hire.

Health & Compliance:

The City's Health & Compliance branch has reduced some fees by 50% in an effort to support local businesses and the community in their recovery from the Covid-19 crisis. These fees relate to the provision of some services in relation to the provision of some parking permits and a number of health services (relating to foot businesses) which are to be charged at 50% for the duration of the Covid-19 declared state of emergency for WA. These changes have been noted in the Fees & Charges Schedule.

The fees and charges 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

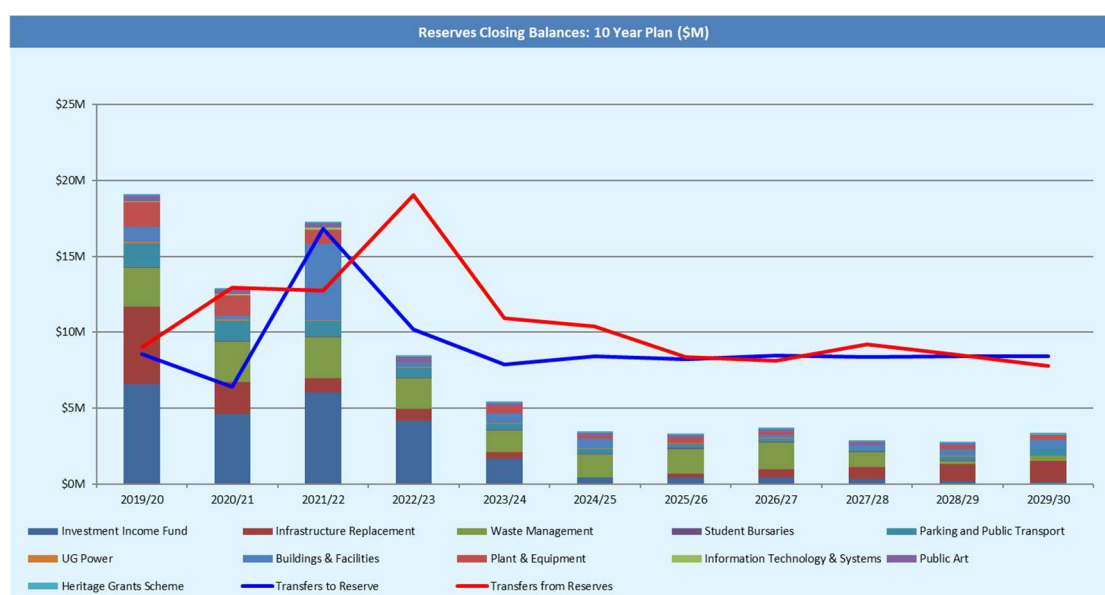
Reserve funds are effectively a means to save a portion of funds generated through rates and other sources, for expenditure in the future. Reserves are used to smooth or spread major expenditures and are maintained over a 10 to 15 year cycle.

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 reserve and Investment Income 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 City's 10 years 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 City's operational reserves are currently holding approximately \$19 million. These funds are primarily held in the Infrastructure Reserves, Investment Income Reserve, Waste Reserve and Building Reserve. The funds currently held in reserve are to fund some major projects such as, Rokeby Road South, Seddon Street Streetscapes, Waste transition to Australian Standards and Community Facility Upgrades (to be identified in the Social Infrastructure Plan). In order to undertake these types of major project the City needs to build capacity within the reserves.

The Capital Investment reserve currently holds \$13.8 million, with the following funding commitments:

- Once off Contribution to offset Rates raised \$2,000,000
- 2020-21 Commercial Property Upgrades/Improvements \$3,790,000
- 2021/22 \$10,000,000 Investment Acquisition/Development opportunities
- 2022-23 Commercial Property Renewal/Refurbishment \$1,270,000
- 2023-24 Commercial Property Redevelopment \$9,000,000
- 2024-25 Commercial Property Renewal/Refurbishment \$1,550,000

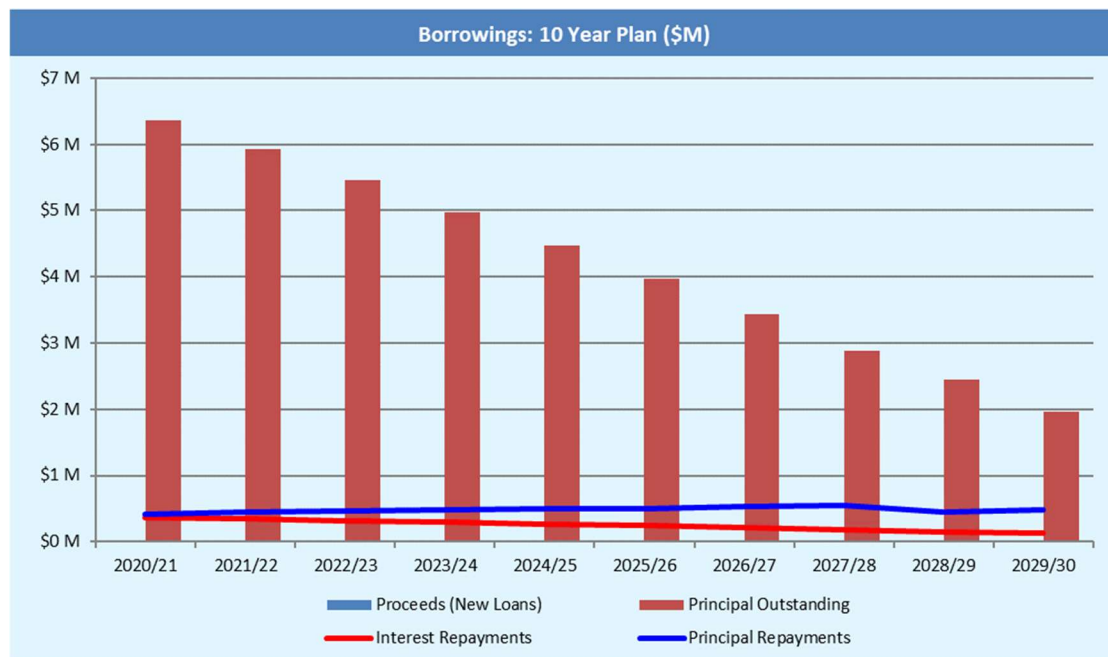
- 2028-29 Commercial Property Renewal/Refurbishment \$1,500,000
- The investments above in property acquisition, development, and redevelopment within the City of Subiaco is anticipated to increase investment returns by \$1,100,000 per annum.

Details of reserve funding 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 \$6.3 million, with principal repayments of \$422,160 and Interest repayments of \$362,120.



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
- Underground Power Program

6 BORROWINGS [Reg. 29] continued

f) Budgeted Repayments

The budgeted repayments schedule for 2020/2021 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	492,710		33,400	36,850	455,860
121B	Rosalie Park Improvements B	114,010		7,800	7,550	106,460
121C	Rosalie Park Improvements C	850,920		43,510	44,580	806,340
121D	Rosalie Park Improvements D	110,790		4,310	20,700	90,090
123A	Underground Power Round 6	2,596,160		149,450	130,580	2,465,580
123B	Underground Power Round 7	1,798,780		93,090	89,770	1,709,010
127	Major Open Parkland (Lake Jualbup)	824,140		30,560	92,130	732,010
		6,787,510	0	362,120	422,160	6,365,350

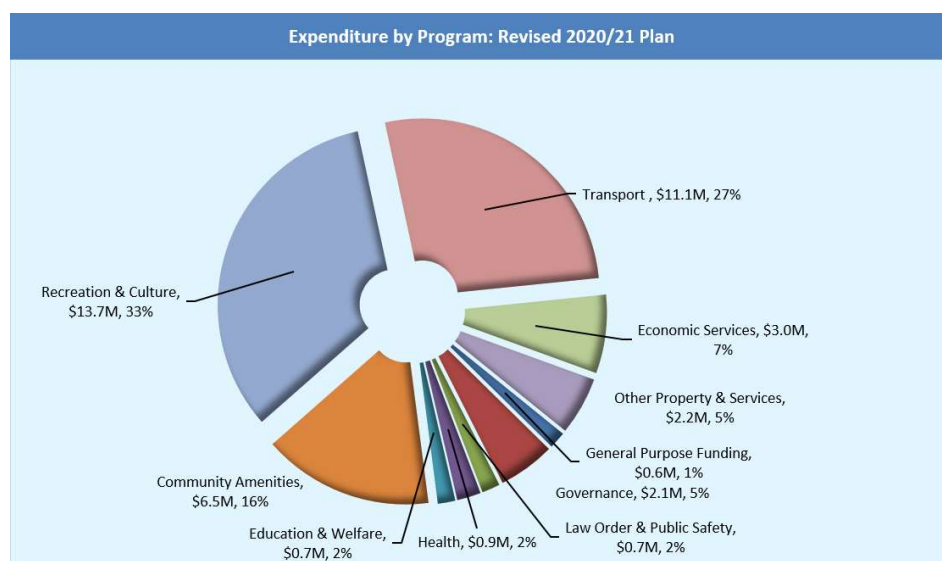
Local Government Act Section 6.21 provides that the only security the City may give for its borrowings is its General Fund (basically, its annual rates), thus severely constraining the capacity of the City to raise sufficient development funding to undertake any major redevelopment projects.

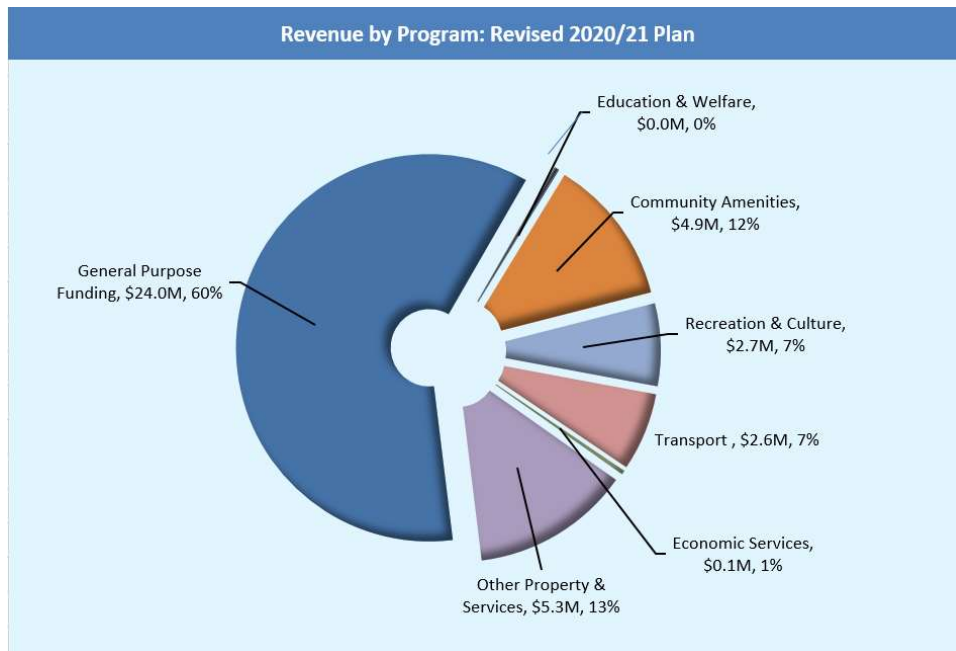
Our current loans mean that for the next ten years the City's borrowing capacity is limited as a result of the finalisation of the underground power project, Rosalie Park improvements and the works at Lake Jualbup.

The City will continue to review loan and operational reserve commitments to identify opportunities to minimise the impact of borrowings on general rates.

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.

- Members of Council
- Other Governance

Law, order and public safety: Local amenity, event management, security/safety initiatives, animal control and responses to general complaints.

- Local Amenity (part of Compliance Services)

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.

- Health Services

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 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 Services
- Planning Services
- Street Furniture

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.

- Lords
- Library
- Subiaco Museum
- Community Development
- Parks Services
- Public Art
- Recreation and Community Facilities

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.

- Commercial Parking
- Equitable Access (part of Compliance Services)
- Infrastructure Services
- Operations Centre
- Plant Operations
- Parks Road Reserve
- Waste Road Reserve

Economic Development: Ensuring compliance with building standards, regulations and local building laws, place activation, promoting economic development and supporting local businesses.

- Building Services
- Business and Economic Development
- Place Management
- Underground Power

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.

- Property and Asset Services
- Investment Properties
- Information Services (Overhead Recovery Area)
- Customer Services (Overhead Recovery Area)
- Financial Services (Overhead Recovery Area)
- Human Resources (Overhead Recovery Area)
- Communications and Engagement (Overhead Recovery Area)
- Executive Management (Overhead Recovery Area)

STATUTORY STATEMENTS

Statutory Statements

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Covid-19 City of Subiaco Rates Contribution

In response to the Covid-19 pandemic the annual budget 2020-21 has provided a one off contribution of \$2,000,000 against its total rates levied. The \$2,000,000 contribution to rates has been applied proportionately to the amount of rates to be levied per property, including properties paying minimum rates.

The Statutory Statements (Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Rate Setting Statement and Cash Flow Statement) show Rates at the full levied value of \$24,717,332, with the City's contribution of \$2,000,000 included as an expense item (classified as General Purpose Funding). These items have been marked as (#) on the statement lines. The total net revenue from rates is \$22,717,332.

City of Subiaco
Statement of Comprehensive Income by Nature or Type

		2019/2020	2019/2020	2019/2020	2020/2021
		Adopted	Revised	Estimated	Adopted
		Budget	Budget	Actuals	Budget
Notes		\$	\$	\$	\$
OPERATING REVENUE					
Rates (also includes specified area)	3	24,439,080	24,439,080	24,362,230	24,717,332 (#)
Sanitation charges	10	4,485,158	4,485,158	4,547,500	4,693,910
Fees and charges	10	12,374,483	10,878,033	11,458,925	9,887,280
Grants, subsidies & contributions	1(e)	1,754,647	1,563,547	1,677,200	1,959,040
Reimbursements & donations		767,490	777,490	912,740	736,000
Interest earnings	5	966,230	936,230	720,850	711,850
Profit on asset disposals	4	91,520	91,520	149,250	33,630
Other revenue		568,700	1,608,125	1,600,615	447,250
Total Operating Revenue	1,2	45,447,308	44,779,183	45,429,310	43,186,292
OPERATING EXPENDITURE					
Employee costs	1(o)	(20,917,212)	(20,670,155)	(19,963,175)	(21,067,400)
Materials and contracts	2	(12,970,921)	(13,599,881)	(12,047,388)	(13,511,147)
Utilities (gas, electricity, water etc.)		(902,930)	(834,430)	(894,320)	(891,800)
Depreciation on non-current assets	9	(5,676,270)	(5,676,270)	(5,550,800)	(5,950,330)
Interest expenses	6,11	(396,050)	(396,050)	(398,510)	(362,120)
Insurance expenses		(483,010)	(483,010)	(468,250)	(517,450)
Loss on asset disposal	4	(2,770)	(2,770)	0	(82,670)
Other expenditure		(1,616,000)	(1,684,000)	(1,711,250)	(3,516,300) (#)
Total Operating Expenditure	1,2	(42,965,163)	(43,346,566)	(41,033,693)	(45,899,217)
NET RESULT		2,482,145	1,432,617	4,395,617	(2,712,925)

City of Subiaco
Statement of Comprehensive Income by Program

	Notes	2019/2020 Adopted Budget \$	2019/2020 Revised Budget \$	2019/2020 Estimated Actual \$	2020/2021 Adopted Budget \$
OPERATING REVENUE (Excluding Contributions to Development of Assets)					
General Purpose Funding		26,122,990	27,020,015	27,055,005	25,996,862 (#)
Governance		200	200	0	0
Law Order & Public Safety		34,300	34,300	37,300	34,300
Health		94,600	94,600	69,400	49,350
Education & Welfare		14,000	15,900	9,600	15,000
Community Amenities		4,708,108	4,704,908	4,728,900	4,892,910
Recreation & Culture		3,455,858	2,455,308	2,609,645	2,769,810
Transport		3,447,000	2,887,000	2,882,350	2,558,380
Economic Services		178,560	178,560	140,650	134,060
Other Property & Services		6,094,105	6,021,405	6,688,010	5,285,630
Total Operating Revenue	1,2	44,149,721	43,412,196	44,220,860	41,736,302
OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)					
General Purpose Funding		(657,780)	(662,580)	(655,360)	(2,660,130) (#)
Governance		(2,550,451)	(2,740,724)	(2,517,685)	(2,412,532)
Law Order & Public Safety		(680,960)	(681,520)	(635,030)	(686,970)
Health		(946,520)	(922,880)	(895,380)	(935,380)
Education & Welfare		(901,050)	(816,530)	(757,820)	(626,030)
Community Amenities		(6,176,645)	(6,505,480)	(5,654,395)	(6,809,895)
Recreation & Culture		(14,321,411)	(13,894,851)	(13,886,883)	(14,068,120)
Transport		(11,303,766)	(11,533,471)	(10,777,180)	(12,024,710)
Economic Services		(2,972,140)	(3,114,000)	(2,720,740)	(3,087,990)
Other Property & Services		(2,055,620)	(2,075,710)	(2,134,710)	(2,142,670)
Total Operating Expenditure	1,2	(42,566,343)	(42,947,746)	(40,635,183)	(45,454,427)
BORROWING COSTS EXPENSE					
Recreation & Culture		(141,560)	(141,560)	(144,020)	(119,580)
Economic Services		(254,490)	(254,490)	(254,490)	(242,540)
Total Borrowing Costs Expense	6,11	(396,050)	(396,050)	(398,510)	(362,120)
CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS					
Education & Welfare		0	0	0	0
Recreation & Culture		0	0	7,000	166,600
Transport		1,206,067	1,275,467	1,052,200	1,249,760
Total Contributions to the Development of Assets	16	1,206,067	1,275,467	1,059,200	1,416,360
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
Law Order & Public Safety		11,250	11,250	13,450	0
Health		320	320	0	(16,600)
Community Amenities		39,130	39,130	93,000	0
Recreation & Culture		26,810	26,810	24,900	25,140
Transport		7,360	7,360	7,800	(26,910)
Economic Services		0	0	0	(8,140)
Other Property & Services		3,880	3,880	10,100	(22,530)
Total Profit/(Loss) on Disposal of Assets	4	88,750	88,750	149,250	(49,040)
NET RESULT		2,482,145	1,432,617	4,395,617	(2,712,925)

City of Subiaco
Rate Setting Statement

		2019/2020 Adopted Budget \$	2019/2020 Revised Budget \$	2019/2020 Estimated Actual \$	2020/2021 Adopted Budget \$
	Notes				
OPERATING EXPENDITURE					
General Purpose Funding		(657,780)	(662,580)	(655,360)	(2,660,130) (#)
Governance		(2,550,451)	(2,740,724)	(2,517,685)	(2,412,532)
Law Order & Public Safety		(680,960)	(681,520)	(635,030)	(686,970)
Health		(947,620)	(923,980)	(895,380)	(951,980)
Education & Welfare		(901,050)	(816,530)	(757,820)	(626,030)
Community Amenities		(6,176,645)	(6,505,480)	(5,654,395)	(6,809,895)
Recreation & Culture		(14,464,641)	(14,038,081)	(14,030,903)	(14,195,140)
Transport		(11,303,766)	(11,533,471)	(10,777,180)	(12,051,620)
Economic Services		(3,226,630)	(3,368,490)	(2,975,230)	(3,338,670)
Other Property & Services		(2,055,620)	(2,075,710)	(2,134,710)	(2,166,250)
Total Operating Expenditure	1,2	(42,965,163)	(43,346,566)	(41,033,693)	(45,899,217)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(27,053,615)	(28,292,515)	(9,943,000)	(7,989,000)
Furniture and Equipment	Capital	(1,818,835)	(1,848,835)	(225,400)	(1,815,185)
Plant and Equipment	Works	(1,358,000)	(1,395,800)	(1,028,705)	(1,136,000)
Subtotal	Programme	(30,230,450)	(31,537,150)	(11,197,105)	(10,940,185)
Infrastructure Expenditure					
Road Works		(3,600,520)	(3,751,680)	(2,653,246)	(5,500,310)
Landscape & Irrigation Works	Refer to	(146,160)	(70,000)	(83,200)	(619,840)
Drainage Works	Capital	(366,230)	(328,730)	(76,600)	(445,980)
Footpath Works	Works	(182,290)	(206,790)	(219,805)	(183,560)
Street Lighting	Programme	(296,200)	(321,800)	(251,180)	(327,700)
Car Park Improvements		(5,435,120)	(5,500,620)	(466,825)	(265,030)
Other Infrastructure		(358,180)	(405,680)	(161,425)	(463,210)
Parks and Reserves Improvements					
Irrigation Upgrades		(549,590)	(1,007,490)	(387,595)	(796,450)
Furniture & Lighting Upgrades		(288,740)	(293,940)	(313,086)	(1,064,080)
Playground Upgrades		(70,950)	(70,950)	(71,000)	(70,370)
Landscaping Upgrades		(223,810)	(273,510)	(155,355)	(264,515)
Subtotal		(11,517,790)	(12,231,190)	(4,839,317)	(10,001,045)
Total Capital Works Programme		(41,748,240)	(43,768,340)	(16,036,422)	(20,941,230)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(26,543,723)	(28,654,948)	(11,388,005)	(21,749,010)
Loan Repayment - Principal	6(f)	(523,730)	(523,730)	(523,730)	(422,160)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(91,520)	(91,520)	(149,250)	(33,630)
Total Other Outflows		(27,158,973)	(29,270,198)	(12,060,985)	(22,204,800)
TOTAL FUNDS REQUIRED		(111,872,376)	(116,385,104)	(69,131,100)	(89,045,247)
OPERATING REVENUE					
General Purpose Funding (excluding rates)	1(e),5	1,683,910	2,580,935	2,692,775	1,279,530
Governance		200	200	0	0
Law Order & Public Safety		45,550	45,550	50,750	34,300
Health		96,020	96,020	69,400	49,350
Education & Welfare	10	14,000	15,900	9,600	15,000
Community Amenities	10	4,747,238	4,744,038	4,821,900	4,892,910
Recreation & Culture	10	3,484,338	2,483,788	2,641,545	2,968,990
Transport		4,660,427	4,169,827	3,942,350	3,808,140
Economic Services		178,560	178,560	140,650	134,060
Other Property & Services	10	6,097,985	6,025,285	6,698,110	5,286,680
Total Operating Revenue		21,008,228	20,340,103	21,067,080	18,468,960
OTHER INFLOWS					
Reserve Utilised	7	41,117,973	43,044,673	15,654,737	22,014,640
Proceeds from Loans	6	0	0	0	0
Proceeds from Disposal of Assets	4	18,330,000	18,324,000	344,360	15,405,000
Non cash items					
Write Back Depreciation	9	5,676,270	5,676,270	5,550,800	5,950,330
Write Back Loss On Disposal Of Assets	4	2,770	2,770	0	82,670
Opening Balance B/Fwd 1 July		1,298,055	4,558,208	4,558,208	2,406,315
Total Other Inflows		66,425,068	71,605,921	26,108,105	45,858,955
TO BE MADE UP FROM RATES	Refer to Rates Schedule	24,439,080	24,439,080	24,362,230	24,717,332 (#)
SURPLUS / (DEFICIT)		0	0	2,406,315	0

City of Subiaco
Cash flow statement

	Notes	2019/2020 Adopted Budget \$	2019/2020 Estimated Actual \$	2020/2021 Adopted Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		22,459,132	24,781,518	24,717,332 (#)
Operating Grants, Subsidies & Contributions		548,580	618,000	542,680
Reimbursements & Donations		767,490	912,740	736,000
Fees & Charges		12,957,686	10,886,035	10,337,551
Sanitation Charges		4,485,158	4,547,500	4,693,910
Interest Earnings		966,230	720,850	711,850
Goods & Services Tax		2,047,019	1,102,344	1,102,344
Other Revenue		568,700	1,600,615	447,250
		44,799,995	45,169,601	43,288,917
Payments				
Employee Costs		(20,557,626)	(20,737,243)	(20,707,063)
Materials & Contracts		(12,724,135)	(11,806,440)	(13,253,556)
Utility Charges		(902,930)	(894,320)	(891,800)
Insurance Expenses		(483,010)	(468,250)	(517,450)
Donations, Contributions and Grants Made		(215,000)	(273,000)	(202,000)
Interest Expenses		(396,050)	(398,510)	(362,120)
Goods & Services Tax		(2,047,019)	(1,604,690)	(1,102,344)
Other Expenditure		(1,401,000)	(1,445,652)	(3,314,300) (#)
		(38,726,770)	(37,628,106)	(40,350,633)
Net Cash Provided By (Used In) Operating Activities	15	6,073,225	7,541,496	2,938,284
Cash Flows From Investing Activities				
Payments for Development of Land & Buildings		(24,065,615)	(7,842,100)	(2,949,000)
Payments for Development of Investment Properties		(2,988,000)	(2,100,900)	(5,040,000)
Payments for Purchase of Furniture		(1,818,835)	(225,400)	(1,815,185)
Payments for Purchase of Plant & Equipment		(1,358,000)	(1,028,705)	(1,136,000)
Payments for Construction of Infrastructure Assets		(11,517,790)	(4,839,317)	(10,001,045)
Non-operating Grants, Subsidies & Contributions		1,206,067	1,059,200	1,416,360
Proceeds from Sale of Land		0	0	15,050,000
Proceeds from Sale of Plant & Equipment		18,330,000	344,360	355,000
Net Cash Provided By (Used In) Investing Activities		(22,212,173)	(14,632,862)	(4,119,870)
Cash Flows From Financing Activities				
Proceeds from borrowing (New Loans)	6	0	0	0
Repayment of borrowing	6	(523,730)	(523,730)	(422,160)
Net Cash Provided By (Used In) Financing Activities		(523,730)	(523,730)	(422,160)
Net Increase (Decrease) in Cash Held		(16,662,678)	(7,615,096)	(1,603,746)
Cash held beginning of period		49,561,628	55,587,017	47,971,921
Cash held end of period		32,898,950	47,971,921	46,368,175
Reconciliation of cash:				
Cash at Bank	12	3,129,958	5,802,560	4,464,443
Cash at Bank - Restricted		29,768,992	42,169,361	41,903,731
		32,898,950	47,971,921	46,368,175
* This statement is to be read in conjunction with the accompanying notes				
Government Grants/Appropriations	16			

City of Subiaco
Capital Funding Summary

	2019/2020 Adopted Budget \$	2019/2020 Revised Budget \$	2019/2020 Estimated Actual \$	2020/2021 Adopted Budget \$
Capital Works				
Land and Buildings	(27,053,615)	(28,292,515)	(9,943,000)	(7,989,000)
Furniture and Equipment	(1,818,835)	(1,848,835)	(225,400)	(1,815,185)
Plant and Equipment	(1,358,000)	(1,395,800)	(1,028,705)	(1,136,000)
Road Works	(3,600,520)	(3,751,680)	(2,653,246)	(5,500,310)
Landscape & Irrigation Works	(146,160)	(70,000)	(83,200)	(619,840)
Drainage Works	(366,230)	(328,730)	(76,600)	(445,980)
Footpath Works	(182,290)	(206,790)	(219,805)	(183,560)
Street Lighting	(296,200)	(321,800)	(251,180)	(327,700)
Car Park Improvements	(5,435,120)	(5,500,620)	(466,825)	(265,030)
Other Infrastructure	(358,180)	(405,680)	(161,425)	(463,210)
Parks and Reserves Improvements				
Irrigation Upgrades	(549,590)	(1,007,490)	(387,595)	(796,450)
Furniture & Lighting Upgrades	(288,740)	(293,940)	(313,086)	(1,064,080)
Playground Upgrades	(70,950)	(70,950)	(71,000)	(70,370)
Landscaping Upgrades	(223,810)	(273,510)	(155,355)	(264,515)
Total Capital Works Programme	(41,748,240)	(43,768,340)	(16,036,422)	(20,941,230)
Reserves Utilised for Capital Works				
Buildings and Facilities	1,048,315	1,737,215	580,070	2,036,700
Capital Investment	28,526,800	29,301,800	8,595,900	5,320,800
Investment Income	7,456,005	7,709,905	3,560,062	6,689,383
Infrastructure Replacement	1,623,793	1,663,893	1,104,485	4,000,587
Parking and Public Transport Facilities	245,000	320,000	215,000	160,000
Information Technology Systems	260,000	310,000	38,700	30,000
Waste Management	56,000	56,000	25,200	51,000
Plant & Equipment Replacement	852,000	895,800	640,510	605,000
Public Art Reserve	144,260	144,260	0	220,700
Total Reserves Utilised	40,212,173	42,138,873	14,759,927	19,114,170
Contributions to the Development of Assets				
Main Roads WA - MRRG	766,000	766,000	715,730	774,260
Main Roads WA - Blackspot	274,667	259,967	105,970	342,600
Department of Transport & Regional Development	97,900	117,500	117,500	97,900
Main Roads - Direct Grant	46,000	46,000	46,500	35,000
Bikewest	21,500	35,000	14,000	0
Department of Sport and Recreation	0	0	0	166,600
Capital Contributions - Parks	0	0	7,000	0
Capital Contributions - Roads	0	51,000	52,500	0
Capital Contributions - Buildings	0	0	0	0
Lotteries Commission	0	0	0	0
Department of Culture & Arts	0	0	0	0
Health Department - HACC	0	0	0	0
Total Contributions to the Development of Assets	1,206,067	1,275,467	1,059,200	1,416,360
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	330,000	324,000	344,360	355,000
Total Proceeds Disposal of Assets	330,000	324,000	344,360	355,000
TOTAL MUNICIPAL FUNDS REQUIRED	0	(30,000)	127,065	(55,700)

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).

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a budget 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 which form the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Change in Accounting Policies

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget.

Specific impacts of AASB 2018-7 have not been identified.

b) The Local Government Reporting Entity

All funds through which the City of Subiaco controls resources to carry on its functions have been included in the financial statements forming part of this budget. This includes Municipal and Reserve funds.

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

c) 2019/2020 Estimated Actual Balances

Balances shown in this budget as 2019/2020 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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

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.

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

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. The City of Subiaco contributes to a number of superannuation funds on behalf of employees.

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 Note 12 - Net Current Assets.

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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

Leases

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined

Social Property Leases

In accordance with the City's Social Property Policy Framework, social property occupants are categories into one of four categories in order to determine the rent charges to apply (through a lease agreement).

Categories A, B and C have a set rental charge that reflects the level of community support for groups within that category, while Category D is a negotiated annual Rent, reflecting additional considerations.

Category A (\$100 excluding GST)

These groups receive the highest level of support and are generally defined by the following features:

- local ownership and membership
- provision of a service or benefit that has high demand
- small scale operation
- low fundraising ability
- non-exclusive use

Category B (\$1,000 excluding GST)

These groups receive substantial support and are generally defined by the following features:

- predominately local organisation and membership
- some fundraising ability

Category C (\$3,000 excluding GST)

These groups receive some support and are generally defined by the following features:

- predominately local organisation and membership
- some fundraising ability
- income generating capacity
- exclusive use

Category D (by negotiation)

These groups receive no support because they have a greater capacity to contribute and it would be inappropriate for the City to subsidise their rent. Groups will generally fall into this class if they are one of the following:

- a state government department or agency
- a large scale not-for-profit organisation that is not based in Subiaco

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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

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 and holding costs until completion of development. Finance costs and holding charges incurred after development is complete are recognised and expensed.

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.

Recognition of Assets

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised by unit and therefore are not capitalised.

Land Under Control

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000 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.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed below, are recognised 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 below.

1. SIGNIFICANT ACCOUNTING POLICIES - k) Continued

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

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

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.

Depreciation

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

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

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

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

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An 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.

1. SIGNIFICANT ACCOUNTING POLICIES - k) Continued

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

On the 26 June 2018 Paragraph 17A (5) was inserted into Local Government (Financial Management) Regulations 1996. The regulation stated an asset is to be excluded from the assets of a local government if the fair value of the asset at the date of acquisition by the local government is under \$5,000.

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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES - l) Continued

Fair Value Hierarchy - Continued

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.

1. SIGNIFICANT ACCOUNTING POLICIES - I) Continued

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.

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. These 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.

1. SIGNIFICANT ACCOUNTING POLICIES - I) Continued

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; and

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.

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

(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.

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.

Impairment

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 City 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.

1. SIGNIFICANT ACCOUNTING POLICIES - m) Continued

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.

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.

n) 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.

Lease Expenses

At the inception of a contract, the City assesses whether the contract is, or contains, a lease.

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability.

at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined.

If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

o) 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)

Provision is made for the City of Subiaco's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City of Subiaco's obligations for short-term employee benefits such as wages, salaries and other payables in the statement of financial position.

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.

p) 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.

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

q) Provisions

Provisions are recognised when the City has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

r) 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.

s) 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.

t) Comparative Figures

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

u) 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.

v) Reserves

Interest is transferred to reserve in accordance with council policy.

Funding provided for the purpose of capital works will be transferred to an appropriate reserve at 30th June 2020 where the works are not to be completed in the 2019/20 financial year, in order to undertake the works in a subsequent year.

w) 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.

x) 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 THEM

The City of Subiaco is dedicated to providing high quality services to the community through the various service-oriented programs which it has established. The objectives of each 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.

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.

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

Economic Services

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

Area promotion and building control services.

Other Property and Services

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

Includes management of the City's investment assets 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 7.6043 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	6,687 properties, with a total GRV of \$183,464,339
(ii) Commercial Properties	1,117 properties, with a total GRV of \$111,737,534
(iii) Industrial Properties	9 properties, with a total GRV of \$ 808,320

The Rates Charge will be 7.6043 cents for every dollar of Gross Rental Value, and will yield the following:

(i) Residential Properties	13,951,178
(ii) Commercial Properties	8,496,857
(iii) Industrial Properties	61,467
	22,509,502

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 ninety dollars (\$1190), that property will be charged the minimum rates charge of \$1190.

Objects and reasons for minimum rate:

The imposition of a minimum rate is in recognition that every property receives some minimum level of service from the facilities provided by council and as such council has adopted an appropriate minimum rate to take this into consideration.

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

(i) Residential properties	1,396 properties, with a total GRV of \$17,467,017
(ii) Commercial properties	161 properties, with a total GRV of \$ 2,068,599

3 RATING AND VALUATIONS [Reg. 23] - continued

b) Minimum Rates Continued

This minimum rate will yield the following:

(i) Residential properties	1,661,240
(ii) Commercial properties	191,590

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 7.6043 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 \$6,307,938.

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

There is no discount applicable to early payment of rates.

f) Covid-19 City of Subiaco Rates Contribution

In response to the Covid-19 pandemic the annual budget 2020-21 has provided a one off contribution of \$2,000,000 against its total rates levied. The \$2,000,000 contribution to rates has been applied proportionately to the amount of rates to be levied per property, including properties paying minimum rates.

The Statutory Statements (Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Rate Setting Statement and Cash Flow Statement) show Rates at the full levied value of \$24,717,332, with the City's contribution of \$2,000,000 included as an expense item (classified as General Purpose Funding). These items have been marked as (#) on the statement lines. The total net revenue from rates is \$22,717,332.

g) 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 not earlier than 35 days after date of service of the notice of valuation and rate (proposed due date 29 October 2020).

If the ratepayer elects to pay by four instalments, the due dates for payment will be as follows:

- (i) First instalment due not earlier than 35 days after date of service of the notice of valuation and rate (proposed due date of 29 October 2020)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 7 January 2020)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 11 March 2021)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 13 May 2021)

An administration charge of zero dollars (\$0.00) will be levied on each property when the ratepayer elects to pay by instalments. It is estimated that the City will receive \$0 in instalment administration fees.

3 RATING AND VALUATIONS [Reg. 23] - continued

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

An interest charge of zero percent (0%) per annum, 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 \$0 in late payment interest.

i) 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 24 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 \$404,040 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$355,000 resulting in an estimated book loss of \$49,040. Please refer to the Plant & Equipment Summary 2020/2021 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

There is also proceeds of \$15,050,000 in relation to disposal of property from the City's commercial land holdings as part of its investment portfolio management. These funds are to be transferred to the Capital Investment Reserve, in accordance with Council policy.

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

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

(i) Reserve funds invested	406,850
(II) Other funds invested	300,000

Total estimated earnings from investments	706,850
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6 BORROWINGS [Reg. 29]

a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2020.

b) Overdraft Outstanding at End of Financial Year.

The City will have no outstanding overdraft accounts as at the 30 June 2020.

c) Purpose of Borrowings

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

d) Proposed Borrowing

Information of proposed borrowing for the year:

The City does not propose to undertake any new borrowings during the 2020/21 financial year.

e) Re-financing existing borrowings

The City does not propose to refinance any existing borrowings.

6 BORROWINGS [Reg. 29] continued

f) Budgeted Repayments

The budgeted repayments schedule for 2020/2021 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	492,710		33,400	36,850	455,860
121B	Rosalie Park Improvements B	114,010		7,800	7,550	106,460
121C	Rosalie Park Improvements C	850,920		43,510	44,580	806,340
121D	Rosalie Park Improvements D	110,790		4,310	20,700	90,090
123A	Underground Power Round 6	2,596,160		149,450	130,580	2,465,580
123B	Underground Power Round7	1,798,780		93,090	89,770	1,709,010
127	Major Open Parkland (Lake Jualbup)	824,140		30,560	92,130	732,010
		6,787,510	0	362,120	422,160	6,365,350

The comparative information from the 2019/2020 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	527,370		35,810	34,660	492,710
121B	Rosalie Park Improvements B	121,120		8,060	7,110	114,010
121C	Rosalie Park Improvements C	903,890		56,020	52,970	850,920
121D	Rosalie Park Improvements D	140,570		7,510	29,780	110,790
123A	Underground Power Round 6	2,720,280		156,860	124,120	2,596,160
123B	Underground Power Round 7	1,884,570		97,630	85,790	1,798,780
126	Regal Theatre Contribution	100,000		2,630	100,000	0
127	Major Open Parkland (Lake Jualbup)	913,440		33,990	89,300	824,140
		7,311,240	0	398,510	523,730	6,787,510

The comparative information from the 2019/2020 adopted budget 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	527,370		35,810	34,660	492,710
121B	Rosalie Park Improvements B	121,120		8,070	7,110	114,010
121C	Rosalie Park Improvements C	903,890		59,030	52,970	850,920
121D	Rosalie Park Improvements D	140,570		7,510	29,780	110,790
123A	Underground Power Round 6	2,720,280		156,860	124,120	2,596,160
123B	Underground Power Round7	1,884,570		97,630	85,790	1,798,780
126	Regal Theatre Contribution	100,000		2,980	100,000	0
127	Major Open Parkland (Lake Jualbup)	913,440		28,160	89,300	824,140
		7,311,240	0	396,050	523,730	6,787,510

7 RESERVES [Reg. 27(h)]

The estimated movements in the City's reserves for the 2020/2021 financial year, with a comparison to the 2019/2020 financial year, are shown in the Summary of Transfers To & From Reserve 2020/21 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 2020/2021 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 annum for councillors.
- (vi) ICT expenses allowance to the value of \$3,500 per annum for the mayor.

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

- (ii) Child Care at actual cost per hour or \$30 per hour whichever is the lesser amount. Estimate \$1,000 in total
- (iii) Travel costs to attend meeting of Council at actual cost with regard to Local Government (Administration) Regulations 1996, Reg. 31(4). Estimate \$500 in total.

9 DEPRECIATION [Reg. 27(n)]

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

	Budgeted Depreciation 2019/2020	Budgeted Depreciation 2020/2021
Governance	230	230
Law, Order & Public Safety	15,550	15,570
Health	11,500	13,890
Education & Welfare	9,460	7,470
Community Amenities	639,900	565,310
Recreation & Culture	2,034,060	2,073,230
Transport	2,418,660	2,721,020
Economic Services	2,830	9,900
Other Property & Services	544,080	543,710
Total Depreciation	5,676,270	5,950,330

With the introduction of Fair Value reporting, the city's asset information is continuously improving. The 2020/21 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:

	Budget 2019/2020	Budget 2020/2021
General Purpose Funding	205,000	55,000
Governance		
Law Order & Public Safety	34,300	34,300
Health	94,600	49,350
Education and Welfare	43,535	30,830
Community Amenities	197,200	198,500
Recreation and Culture	2,868,483	2,315,270
Transport	3,375,000	2,497,640
Economic Services	170,560	126,060
Other Properties and Services	5,385,805	4,580,330
Grand Total	12,374,483	9,887,280

11 BORROWING COSTS (Interest)

Loans	362,120
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12 POSITION AT COMMENCEMENT OF THE FINANCIAL YEAR [Reg. 31]

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

NET CURRENT ASSEST REPRESENTED BY

CURRENT ASSETS

	Estimated Actual 2019/2020	Budget 2020/2021
Cash & Investments		
Cash at Bank & Investments	47,971,921	46,368,175
Financial assets	0	0
Debtors		
Rates Debtors	150,000	150,000
Sundry Debtors	2,023,193	1,408,515
Other Current Assets	1,649,091	1,626,131
Total Current Assets	51,794,205	49,552,820
LESS CURRENT LIABILITIES		
Creditors & Provisions		
Creditors	2,270,796	2,646,356
Provision for Employee Entitlements (Current)	2,626,018	2,881,018
Income in Advance	960,425	760,425
Loan Liability (Current)	523,730	422,160
Bonds	1,361,290	1,361,290
Total Current Liabilities	7,742,259	8,071,249
ADD BACK LOAN LIABILITY	523,730	422,160
LESS RESTRICTED ASSETS		
Cash Backed Reserves	42,169,361	41,903,731
Other Restricted Assets	0	0
Total Restricted Assets	42,169,361	41,903,731
NET CURRENT ASSETS	2,406,315	0

* The balances as at 30/6/20 are yet to be audited.

13 TRADING UNDERTAKINGS [Reg. 27(i)]

The city does not consider any of its activities come under the definition of trading undertakings as per the Local Government Act 1995.

14 MAJOR TRADING UNDERTAKINGS, LAND TRANSACTIONS AND MAJOR LAND TRANSACTIONS [Reg. 27(j)(k)]

The city's investment assets are managed under Business Plans prepared in accordance with sections (3.58) and (3.59) of the Local Government Act 1995.

15 NOTES TO THE CASH FLOW STATEMENT

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

	Budget 2019/2020	Estimated Actual 2019/2020	Budget 2020/2021
Change in net assets resulting from operations			
As per Operating Statement	2,482,145	4,395,617	(2,712,925)
Add/(Less) non cash items:			
Depreciation	5,676,270	5,550,800	5,950,330
Profit/Loss on sale of assets	(88,750)	(149,250)	49,040
Government grants & subsidies adjustment	(1,206,067)	(1,059,200)	(1,416,360)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in debtors	(1,206,745)	(865,938)	640,271
Change in inventory	(2,632)	10,000	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	255,000	(274,989)	255,000
Change in creditors	164,004	(65,545)	175,560
Net cash provided by operating activities	6,073,225	7,541,496	2,938,284

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget
2020/2021**

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

Source	Project	Amount
Main Roads WA - MRRG	Road Improvements	774,260
Main Roads WA - Blackspot	Road Improvements	342,600
Main Roads - Direct Grants	Road Improvements	35,000
Department of Transport & Regional Development	Road Improvements	97,900
Department of Sport & Recreation	Parks Lighting Improvements	166,600
		1,416,360

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

Revenues

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

Expenses

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SUPPORTING SCHEDULES

Supporting Schedules

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**CITY OF SUBIACO
RATES SCHEDULE FOR 2020-2021**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2020-2021 \$	
GENERAL RATE REVENUE	3					
@ 7.6043 cents in the dollar						
GRV - Residential	3a	6,687	183,464,339	7.6043	13,951,178	
GRV - Commercial	3a	1,117	111,737,534	7.6043	8,496,857	
GRV - Industrial	3a	9	808,320	7.6043	61,467	
Sub Totals		7,813	296,010,193		22,509,502	
 <i>Minimum Rates</i> @ 1190						
GRV - Residential	3b	1,396	17,467,017	1,190	1,661,240	
GRV - Commercial	3b	161	2,068,599	1,190	191,590	
GRV - Industrial	3b	-	-	1,190	-	
Sub Totals		1,557	19,535,616		1,852,830	
Total General Rates to be Levied			315,545,809		24,362,332	(#)
Interim Rates					350,000	
Back Rates					5,000	
Total made up from rates					24,717,332	
Covid-19 City of Subiaco Rates Contribution					(2,000,000)	(#)
NET REVENUE FROM RATES					22,717,332	

Covid-19 City of Subiaco Rates Contribution

In response to the Covid-19 pandemic the annual budget 2020-21 has provided a one off contribution of \$2,000,000 against its total rates levied. The \$2,000,000 contribution to rates has been applied proportionately to the amount of rates to be levied per property, including properties paying minimum rates.

The Statutory Statements (Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Rate Setting Statement and Cash Flow Statement) show Rates at the full levied value of \$24,717,332, with the City's contribution of \$2,000,000 included as an expense item (classified as General Purpose Funding). These items have been marked as (#) on the statement lines. The total net revenue from rates

SUMMARY OF TRANSFERS TO & FROM RESERVE 2020/2021

	2019/2020 Budget				2019/2020 Estimated Actual				2020/2021 Budget			
	Opening Balance 1 July 18	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 19	Opening Balance 1 July 19	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 20	Opening Balance 1 July 20	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 21
RESERVE ACCOUNT												
Buildings and Facilities	1,754,214	550,720	1,048,315	1,256,619	1,383,360	1,120,170	580,070	1,923,460	1,923,460	592,960	2,036,700	479,720
Capital Investment	22,549,414	18,000,000	28,526,800	12,022,614	23,414,326	1,214,425	8,595,900	16,032,851	16,032,851	15,050,000	7,320,800	23,762,051
Investment Income	9,704,512	4,509,825	7,808,405	6,405,932	10,047,692	4,886,470	3,915,272	11,018,890	11,018,890	3,441,920	7,010,773	7,450,037
Infrastructure Replacement	4,168,867	1,911,600	1,623,793	4,456,674	4,551,903	2,210,850	1,104,485	5,658,268	5,658,268	1,681,680	4,000,587	3,339,361
Parking and Public Transport Facilities	1,728,785	181,340	245,000	1,665,125	1,708,564	168,730	215,000	1,662,294	1,662,294	17,650	160,000	1,519,944
Waste Management	1,559,913	364,658	56,000	1,868,571	2,267,848	620,985	25,200	2,863,633	2,863,633	156,910	51,000	2,969,543
Plant & Equipment Replacement	1,820,406	582,390	852,000	1,550,796	1,896,564	620,335	640,510	1,876,389	1,876,389	115,070	605,000	1,386,459
Undergrounding of Powerlines	342,228	201,730	464,400	79,558	345,595	203,790	464,400	84,985	84,985	450,820	462,890	72,915
Information Technology Systems	307,178	1,140	260,000	48,318	375,608	4,120	38,700	341,028	341,028	1,360	30,000	312,388
Student Bursaries	57,789	1,300	0	59,089	57,749	630	0	58,379	58,379	690	0	59,069
Public Art	261,981	187,060	183,260	265,781	285,430	286,390	22,000	549,820	549,820	188,750	285,380	453,190
Heritage Grants Scheme	87,955	51,960	50,000	89,915	101,454	51,110	53,200	99,364	99,364	51,200	51,510	99,054
Total Reserve Account	44,343,242	26,543,723	41,117,973	29,768,992	46,436,093	11,388,005	15,654,737	42,169,361	42,169,361	21,749,010	22,014,640	41,903,731

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
PROPOSED CAPITAL WORKS SUMMARY 2020/2021

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 \$
Drainage Improvement Program											
Aberdare Road	60,000	0	60,000	0	60,000	0	0	0	0	0	0
Onslow Road	80,000	0	80,000	0	80,000	0	0	0	0	0	0
Selby Street	35,000	0	35,000	0	35,000	0	0	0	0	0	0
Olive Street	80,000	0	80,000	0	80,000	0	0	0	0	0	0
Drainage Network Investigations	0	190,980	190,980	190,980	0	0	0	0	0	0	0
Sub-total	255,000	190,980	445,980	190,980	255,000	0	0	0	0	0	0
Footpath Replacement											
Aberdare Road - Yilgarn to Derby	0	6,210	6,210	6,210	0	0	0	0	0	0	0
Townsend Road - Cnr Hay & Townsend	0	3,230	3,230	3,230	0	0	0	0	0	0	0
Harvey Road - John St to Smyth Rd	0	9,430	9,430	9,430	0	0	0	0	0	0	0
Park Street - Axon St to Park St Park	0	16,370	16,370	16,370	0	0	0	0	0	0	0
Axon Street - Park St to opposite 24 Axon St	0	23,760	23,760	23,760	0	0	0	0	0	0	0
Jolimont Tce - opposite 1 - 5 Jolimont Tce	0	5,830	5,830	5,830	0	0	0	0	0	0	0
Centro Ave - Centro to Roberts Road (left)	0	26,780	26,780	26,780	0	0	0	0	0	0	0
Pram Ramps, Tactile Ground Surface Indicators & Grab Rails - Various Locations	0	20,850	20,850	20,850	0	0	0	0	0	0	0
Peel Street - Cardigan Tce to cul-de-sac	0	39,900	39,900	39,900	0	0	0	0	0	0	0
Yilgarn Street - Onslow Rd to Aberdare Rd	0	31,200	31,200	31,200	0	0	0	0	0	0	0
Sub-total	0	183,560	183,560	183,560	0	0	0	0	0	0	0
Local Road Improvements											
Hay Street & Roberts Road (Two-way) (preliminary design / completion of modelling)	150,700	0	150,700	0	150,700	0	0	0	0	0	0
Hamersley Road	63,850	0	63,850	0	63,850	0	0	0	0	0	0
Salvado Road	25,900	0	25,900	0	25,900	0	0	0	0	0	0
Hay Street (Left) City Boundary - Selby	0	144,660	144,660	144,660	0	0	0	0	0	0	0
Rokeby Road South (Thomas to Bagot) (*)	0	1,152,300 (*)	1,152,300	1,152,300	0	0	0	0	0	0	0
Railway Road - Rankin to Nicholson	0	58,410	58,410	58,410	0	0	0	0	0	0	0
Aberdare Rd - Intersection Railway	88,300	0	88,300	0	88,300	0	0	0	0	0	0
Nicholson Road	55,000	85,490	140,490	85,490	0	0	0	0	0	0	55,000
Jersey St – Road Safety Improvements	120,000	0	120,000	0	120,000	0	0	0	0	0	0
Hood Street (*)	40,000	509,280 (*)	549,280	509,280	40,000	0	0	0	0	0	0
Cunningham Terrace - Nicholl to Luth	0	96,720	96,720	96,720	0	0	0	0	0	0	0
Rowland Street - Forrest to Hay/Barker	0	70,030	70,030	70,030	0	0	0	0	0	0	0
Yilgarn Street - Onslow Rd to Aberdare Rd	0	111,800	111,800	13,900	0	0	0	97,900	0	0	0
Dakin Street - Northmore St to Stevens St	0	67,500	67,500	32,500	0	0	0	35,000	0	0	0
Clubb Avenue - Selby St to Northmore St	0	58,480	58,480	58,480	0	0	0	0	0	0	0
Coleraine Street - Gloster St to Heytesbury Rd	0	28,800	28,800	28,800	0	0	0	0	0	0	0
Other Traffic Management	35,000	95,490	130,490	95,490	35,000	0	0	0	0	0	0
Sub-total	578,750	2,478,960	3,057,710	2,346,060	523,750	0	0	132,900	0	0	55,000
Major Road Improvement											
Hay Street - Townshend to Rowland (MRRG)	0	369,330	369,330	176,200	0	0	0	193,130	0	0	0
Thomas Street/Bagot Road Intersection	0	87,590	87,590	48,790	0	0	0	38,800	0	0	0
Railway Road - Hay St Intersection (MRRG)	0	320,160	320,160	160,700	0	0	0	159,460	0	0	0
Barker Road - Railway to Raphael (MRRG)	0	146,070	146,070	71,340	0	0	0	74,730	0	0	0
Jersey St - Hay St to Cambridge Boundary (MRRG)	0	281,970	281,970	135,500	0	0	0	146,470	0	0	0
Townshend Road - Hay to Roberts (MRRG)	0	156,220	156,220	74,420	0	0	0	81,800	0	0	0
Station Street - Roberts to Hood (MRRG)	0	152,620	152,620	72,750	0	0	0	79,870	0	0	0
Thomas Street / Nicholson Road Intersection (Blackspot)	53,300	0	53,300	0	39,300	0	0	0	14,000	0	0
Hamersley Road - Cnr Thomas (Blackspot)	0	86,890	86,890	20,290	0	0	0	66,600	0	0	0
Bagot Road (Blackspot)	0	26,740	26,740	12,740	0	0	0	14,000	0	0	0
Barker Road (Blackspot)	150,000	22,920	172,920	10,920	54,000	0	0	12,000	96,000	0	0
Subiaco Road (Blackspot)	65,000	0	65,000	0	35,000	0	0	0	30,000	0	0
Hamilton Road - Cnr Subiaco (Blackspot)	0	210,080	210,080	100,080	0	0	0	110,000	0	0	0
Sub-total	268,300	1,860,590	2,128,890	883,730	128,300	0	0	976,860	140,000	0	0

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
PROPOSED CAPITAL WORKS SUMMARY 2020/2021

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 \$
Lighting Improvements											
St Lighting Improvements/Security Enhancement	61,100	266,600	327,700	266,600	61,100	0	0	0	0	0	0
Sub-total	61,100	266,600	327,700	266,600	61,100	0	0	0	0	0	0
Streetscape Improvements											
Seddon Street (*)	0	200,000 (*)	200,000	200,000	0	0	0	0	0	0	0
Forrest Street - Railway to Denis	0	318,300	318,300	318,300	0	0	0	0	0	0	0
Sub-total	0	518,300	518,300	518,300	0	0	0	0	0	0	0
Laneways - Improvements/Renewals											
ROW resurfacing	0	113,710	113,710	113,710	0	0	0	0	0	0	0
Sub-total	0	113,710	113,710	113,710	0	0	0	0	0	0	0
Park and Reserves											
Reticulation Improvements	621,600	174,850	796,450	174,850	621,600	0	0	0	0	0	0
Playground Equipment Improvements	0	70,370	70,370	70,370	0	0	0	0	0	0	0
Public Domain Furniture Improvements	0	315,420	315,420	315,420	0	0	0	0	0	0	0
Park Lighting Improvements	0	748,660	748,660	582,060	0	0	0	166,600	0	0	0
Sub-total	621,600	1,309,300	1,930,900	1,142,700	621,600	0	0	166,600	0	0	0
Environmental Improvements											
Rosalie Park	74,765	0	74,765	0	74,765	0	0	0	0	0	0
Lake Environment Improvements	0	39,820	39,820	39,820	0	0	0	0	0	0	0
Greening Strategy	0	49,770	49,770	49,770	0	0	0	0	0	0	0
Storm Water Quality Strategy	50,390	49,770	100,160	49,770	49,690	0	0	0	0	0	700
Street Trees - City Wide Street Tree Planting Renewal	0	100,650	100,650	100,650	0	0	0	0	0	0	0
Cycling Improvements (Rokeby Road / Thomas Street Intersection)	0	301,540	301,540	301,540	0	0	0	0	0	0	0
Sub-total	125,155	541,550	666,705	541,550	124,455	0	0	0	0	0	700
Other Projects											
Car Parking Improvements	170,000	70,030	240,030	70,030	170,000	0	0	0	0	0	0
Parking Management Information System	25,000	10,000	35,000	10,000	25,000	0	0	0	0	0	0
Street Furniture Improvements	40,000	63,660	103,660	63,660	40,000	0	0	0	0	0	0
Bus Shelter Improvements	0	38,200	38,200	38,200	0	0	0	0	0	0	0
Public Art	0	220,700	220,700	220,700	0	0	0	0	0	0	0
Sub-total	235,000	402,590	637,590	402,590	235,000	0	0	0	0	0	0
Land, Buildings & Furniture											
Building Facilities Improvements	1,583,000	1,366,000	2,949,000	1,366,000	1,583,000	0	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works (*)	1,100,000	3,940,000 (*)	5,040,000	3,940,000	1,100,000	0	0	0	0	0	0
Major Information Systems Improvements	721,035	265,000	986,035	265,000	721,035	0	0	0	0	0	0
Major Information Technology Improvements	387,000	139,800	526,800	139,800	387,000	0	0	0	0	0	0
Sub-total	3,791,035	5,710,800	9,501,835	5,710,800	3,791,035	0	0	0	0	0	0
Lords Recreation Centre											
Information Technology Improvements	0	32,350	32,350	32,350	0	0	0	0	0	0	0
Furniture & Equipment Improvements	0	260,000	260,000	260,000	0	0	0	0	0	0	0
Sub-total	0	292,350	292,350	292,350	0	0	0	0	0	0	0
Sub-total (Capital)	5,935,940	13,869,290	19,805,230	12,592,930	5,740,240	0	0	1,276,360	140,000	0	55,700
Plant and Equipment	0	1,136,000	1,136,000	781,000	0	355,000	0	0	0	0	0
TOTAL CAPITAL WORKS PROPOSALS	5,935,940	15,005,290	20,941,230	13,373,930	5,740,240	355,000	0	1,276,360	140,000	0	55,700

(*) These projects will be subject to Council consideration prior to commencing the works.

PLANT AND EQUIPMENT SUMMARY 2020/2021

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
LIGHT VEHICLES											
GOVERNANCE											
Director Corporate Services	LV304	884	3016	1GRA929	44,000	24,000	20,000	0	22,950	-1,050	0
Director Technical Services	LV308	892	3025	1GSS044	60,000	30,000	30,000	0	31,300	0	1,300
HEALTH & BUILDING											
Manager Building & Health	LV298	877	3008	1GMJ523	35,000	15,000	20,000	0	26,260	0	11,260
Coordinator Environmental Health	LV297	876	2997	1GMT358	30,000	15,000	15,000	0	20,340	0	5,340
LORDS RECREATION SERVICES											
Catering Vehicle	LV285	773	2889	1GDY770	45,000	15,000	30,000	0	9,620	(5,380)	0
Manager Recreation Services	LV303	883	3015	1GRE259	35,000	15,000	20,000	0	22,440	0	7,440
ECONOMIC DEVELOPMENT & PLACE											
Manager Economic Development & Place	LV310	895	3038	1GTW124	35,000	15,000	20,000	0	23,140	0	8,140
INFORMATION SERVICES											
Manager Information Services	LV311	896	3030	1GTW123	35,000	15,000	20,000	0	22,800	0	7,800
FINANCIAL SERVICES											
Manager Finance & Governance Services	LV312	898	3039	1GTW063	35,000	15,000	20,000	0	22,490	0	7,490
OPERATIONS AND ENVIRONMENT SERVICES (PARKS)											
Coordinator Parks Operations	LV301	882	3020	1GQN791	30,000	15,000	15,000	0	20,160	0	5,160
Coordinator Parks Development	LV313	983	3043	1GUX405	30,000	15,000	15,000	0	16,830	0	1,830
Precinct 1	LV280	768	2893	1GEG282	42,000	19,000	23,000	0	17,230	(1,770)	0
Precinct 2	LV281	769	2892	1GEG281	42,000	19,000	23,000	0	17,230	(1,770)	0
Precinct 2	LV291	778	2908	1GEF495	42,000	19,000	23,000	0	18,580	(420)	0
OPERATIONS AND ENVIRONMENT SERVICES (INFRASTRUCTURE)											
Manager Transport & Infrastructure Development	LV307	891	3029	1GSG983	30,000	15,000	15,000	0	20,740	0	5,740
Coordinator Infrastructure & Waste Maintenance	LV302	880	3023	1GQN790	30,000	15,000	15,000	0	21,360	0	6,360
Coordinator Traffic & Development	LV300	881	3021	1GQN792	30,000	15,000	15,000	0	21,360	0	6,360
Principal Engineer	LV299	879	3022	1GQN789	35,000	15,000	20,000	0	23,450	0	8,450
TOTAL LIGHT VEHICLES					665,000	306,000	359,000	0	378,280	(10,390)	82,670
HEAVY VEHICLES											
PARKS											
John Deere Tractor	HV59	767	2902	1GES594	70,000	25,000	45,000	0	15,600	(9,400)	0
Kubota Tractor L3430	HV33	224	1675	1BYT337	65,000	10,000	55,000	0	1,320	(8,680)	0
TOTAL					135,000	35,000	100,000	0	16,920	(18,080)	0
TOTAL HEAVY VEHICLES					135,000	35,000	100,000	0	16,920	(18,080)	0

PLANT AND EQUIPMENT SUMMARY 2020/2021

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
MAJOR PLANT											
PARKS SERVICES											
Peruzzo Rotovac Sweeper	MP88	765	2904	21811	15,000	2,000	13,000	0	1,850	(150)	0
Toro Workman	MP90	817	2930	1GHS369	30,000	1,000	29,000	0	630	(370)	0
Toro Workman	MP91	818	2929	1GHS371	30,000	1,000	29,000	0	630	(370)	0
TOTAL					75,000	4,000	71,000	0	3,110	(890)	0
INFRASTRUCTURE SERVICES											
Peruzzo Triflex 4200 Mower	MP87	764	2903	1TRQ129	46,000	10,000	36,000	0	5,730	(4,270)	0
TOTAL					46,000	10,000	36,000	0	5,730	(4,270)	0
TOTAL MAJOR PLANT					121,000	14,000	107,000	0	8,840	(5,160)	0
MINOR PLANT											
FIELD SERVICES											
Ticket Machines - Renew	Various	N.A.	Various	N.A.	125,000	0	125,000	0	0	0	0
LORDS											
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0	0	0	0
Steam Cleaner	N.A.	N.A.	2364	N.A.	9,000	0	9,000	0	0	0	0
WASTE SERVICES											
660L Bins	N.A.	N.A.	N.A.	N.A.	51,000	0	51,000	0	0	0	0
TOTAL MINOR PLANT					215,000	0	215,000	0	0	0	0
TOTAL PLANT REPLACEMENT BUDGET					1,136,000	355,000	781,000	0	404,040	(33,630)	82,670

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2020/21

Activity	Description	Amount
OFFICE OF THE CEO		
COMMUNICATIONS AND ENGAGEMENT		
Operational Expenses		
Expert Advice	Professional services in communications and public relations	100,000
Recurrent Projects		
Recurrent Projects	Branding and design	2,000
Strategic Community Plan	Strategic Community Plan	61,250
CORPORATE SERVICES		
PEOPLE & ORGANISATIONAL DEVELOPMENT		
Operational Expenses		
Health Promotion	Lunch and learn sessions	2,800
OTHER GOVERNANCE		
Employee Costs		
Salaries	Contract position to provide additional governance support as approved through November 2019 budget review.	124,400
Recurrent Projects		
Recurrent Projects	Review of the Corporate Business Plan and other Governance projects.	45,000
Specialist Advice	Governance Workshops	10,000
Non-recurrent Projects		
Non-recurrent Projects	Ward and Representation Review	30,000
FINANCIAL SERVICES		
Recurrent Projects		
Reviews	Various procedure and operational reviews	8,000
Process Improvements	Process improvement	2,500
Asset Valuations	Valuation of Assets at Fair Value	63,900
CUSTOMER SERVICES		
Recurrent Projects		
Recurrent Projects	Customer Service/Benchmarking	8,000
COMMERCIAL PARKING		
Recurrent Projects		
Parking Projects	Collection of data for website integration	55,000
COMMUNITY & DEVELOPMENT SERVICES		
ECONOMIC DEVELOPMENT		
Recurrent Projects		
Business Support	Small business grants program	23,000
Economic Development Projects	Night time economy (NTE) strategy and business resilience program	40,000
PLACE MANAGEMENT		
Operational Expenses		
Place Sponsorship	Implementation of place sponsorship actions from the Place Plan	52,000
Place Activation	Support recovery programs and activations as identified via EBSAC	40,000
Other Expenses		
Partnership Contributions	Partner contribution - Subi Wellness Festival	10,000
Non-recurrent Projects		
New Initiatives	Support recovery programs and activations as identified via EBSAC	50,000

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2020/21

Activity	Description	Amount
MUSEUM		
Recurrent Projects		
Local History Projects	Local History initiatives	10,000
Non-recurrent Projects		
Non-recurrent Projects	Storage and collection works, digitisation project development	14,000
COMMUNITY DEVELOPMENT SERVICES		
Non-recurrent Projects		
Covid-19 Community Care Initiatives	Covid-19 Community Care Initiatives	167,100
PLANNING SERVICES		
Recurrent Projects		
Recurrent Projects	Development Application Process improvements. Online DA system and electronic consultation	25,000
Recurrent Projects	Planning Policies	14,000
Non-recurrent Projects		
Non-recurrent Projects	Local Planning Scheme, Local Planning Strategy and associated planning proposal review and preparation	42,700
Local Development/Structure Plans	Preparation and review of Master Plans - Seddon Street	126,000
Subi East	Specialist advice and assistance for Subi East master planning, an project management of Subi East redevelopment.	233,110
Precinct Planning	Detailed studies to support Local Planning Scheme and Local Planning Strategy progression and implementation	37,700
<hr/> TECHNICAL SERVICES <hr/>		
HEALTH & COMPLIANCE SERVICES		
Non-recurrent Projects		
Public Health Plan	Implementation of Public Health Plan	40,000
Non-recurrent Projects	Parking permit review	50,000
PARKS OVERHEADS		
Recurrent Projects		
Data Acquisition	Data Capture - Urban Forest/Parks Assets	12,000
Management Plans	Urban Forest Strategy / Environment Enhancement Plan / Public Open Space Strategy	48,200
Water Quality & Sediment Testing	Water quality and sediment testing	5,000
Non-recurrent Projects		
Regional Joint Initiatives	WESROC projects (including aquifer recharge)	63,000
Operational Expenses		
Waterwise Verge Restoration Program	Waterwise Verge Restoration Program	6,400
INFRASTRUCTURE SERVICES		
Recurrent Projects		
Sustainability & Resilience Strategy Projects	Initiatives from the Sustainability & Resilience Strategy	61,600
Data Acquisition	Update of drainage inventory information	160,000
Traffic Investigations & Surveys	Collection of traffic data	20,000
Traffic Studies	Consultant fees for minor traffic studies	2,500
Transport Access & Parking Strategy Projects	Implementation of the Transport Access & Parking Strategy	73,500
Asset Management	Asset data collection and update of the Strategic Asset Management Plan	107,500
Pavement Testing	Various tests for road pavements	15,000
Non-recurrent Projects		
Non-recurrent Projects	Update of drainage inventory information	223,500
Facility Management Projects	Facility Management projects	45,000
WASTE OVERHEADS		
Recurrent Projects		
Recurrent Projects	Data Acquisition	19,955
Total		2,350,615

PROGRAM STATEMENTS

Program Statements

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**City of Subiaco
Program Statement Report 2020/21**

	Adopted Budget 2019/20 \$	Revised Budget 2019/20 \$	Estimated Actuals 2019/20 \$	Adopted Budget 2020/21 \$
OPERATING REVENUE				
Executive Management	0	0	650	1,050
Members of Council	200	200	0	0
Human Resources	70,000	70,000	76,160	70,000
Financial Services	38,000	38,000	46,850	38,000
Rates	24,716,080	24,686,080	24,651,730	24,777,332 (#)
Other General Purpose Income	1,406,910	2,333,935	2,403,275	1,219,530
Customer Services	1,150	1,150	750	0
Property & Assets/Investment Properties	5,950,455	5,862,255	6,499,800	5,148,130
Commercial Parking	2,131,000	1,981,000	2,048,400	1,658,640
Health Services	96,020	96,020	69,400	49,350
Building Services	178,560	178,560	140,650	134,060
Compliance Services	1,326,550	916,550	822,300	902,300
Town Planning & Regional Development	206,950	203,750	160,200	187,700
Community Programs	14,000	15,900	9,600	15,000
Community Development	2,980	2,980	64,065	0
Library/Museum	15,700	20,700	76,115	19,800
Lords	3,223,033	2,217,483	2,205,765	2,555,130
Waste Services/Waste Operations	4,540,288	4,540,288	4,662,500	4,705,210
Plant Operations	0	0	700	0
Parks Services/Parks Operations/Parks Road Reserve Operations	81,430	111,430	188,450	263,800
Infrastructure Services/Infrastructure Operations	1,286,807	1,341,707	1,162,500	1,311,000
Facilities Management	161,195	161,195	139,450	130,260
Total Operating Revenue	45,447,308	44,779,183	45,429,310	43,186,292
OPERATING EXPENDITURE				
Executive Management	(1,491,720)	(1,491,720)	(1,454,250)	(1,532,550)
Members of Council	(1,298,260)	(1,302,940)	(1,276,510)	(1,098,390)
Other Governance	(1,252,191)	(1,437,784)	(1,241,175)	(1,314,142)
Communications & Engagement	(810,620)	(965,120)	(822,950)	(936,400)
Human Resources	(944,840)	(994,840)	(1,093,935)	(910,460)
Financial Services	(1,537,610)	(1,537,610)	(1,547,070)	(1,486,670)
Rates	0	0	0	(2,000,000) (#)
Other General Purpose Income	(657,780)	(662,580)	(655,360)	(660,130)
Information Services	(2,217,600)	(2,212,600)	(2,224,300)	(2,243,450)
Customer Services	(708,170)	(713,170)	(691,080)	(688,670)
Property & Assets/Investment Properties	(1,908,090)	(1,912,680)	(1,936,400)	(2,027,700)
Commercial Parking	(1,047,250)	(1,034,560)	(1,028,660)	(1,181,300)
Health Services	(947,620)	(923,980)	(895,380)	(951,980)
Building Services	(688,900)	(679,620)	(656,350)	(684,410)
Compliance Services	(2,721,230)	(2,739,750)	(2,518,060)	(2,658,110)
Town Planning & Regional Development	(2,224,670)	(2,532,650)	(1,935,130)	(2,462,830)
Community Programs	(901,050)	(816,530)	(757,820)	(626,030)
Community Development	(761,140)	(1,072,530)	(959,760)	(961,960)
Business & Economic Development	(717,580)	(739,120)	(650,285)	(707,160)
Place Management	(1,366,990)	(1,509,590)	(1,258,165)	(1,564,800)
Public Art	(198,670)	(185,670)	(155,940)	(139,760)
Library/Museum	(2,101,250)	(2,104,030)	(2,109,180)	(2,134,070)
Lord's	(5,496,820)	(4,894,260)	(4,973,849)	(5,183,760)
Operations Centre	(217,060)	(237,760)	(237,500)	(212,030)
Waste Services/Waste Operations	(4,793,125)	(4,819,190)	(4,471,195)	(5,166,075)
Plant Operations	(597,010)	(597,010)	(725,300)	(635,680)
Parks Services/Parks Operations/Parks Road Reserve Operations	(6,297,237)	(6,408,937)	(6,575,850)	(6,424,900)
Infrastructure Services/Infrastructure Operations	(5,754,490)	(5,871,655)	(5,137,205)	(6,283,730)
Undergrounding Powerlines	(254,490)	(254,490)	(254,490)	(242,540)
Facilities Management	(1,467,180)	(1,334,870)	(1,461,819)	(1,316,390)
Total Operating Expenditure	(51,380,643)	(51,987,246)	(49,704,968)	(54,436,077)
OVERHEAD RECOVERY				
Executive Management	1,491,720	1,491,720	1,453,600	1,531,500
Communications & Engagement	810,620	965,120	822,950	936,400
Human Resources	874,840	924,840	1,017,775	840,460
Financial Services	1,499,610	1,499,610	1,500,220	1,448,670
Information Services	2,217,600	2,212,600	2,224,300	2,243,450
Customer Services	707,020	712,020	690,330	688,670
Plant Operations	597,010	597,010	724,600	635,680
Operations Centre	217,060	237,760	237,500	212,030
Total Overhead Recovery	8,415,480	8,640,680	8,671,275	8,536,860
NET RESULT	2,482,145	1,432,617	4,395,617	(2,712,925)

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
EXECUTIVE MANAGEMENT				
REVENUE				
Other Revenue	0	0	(650)	0
TOTAL REVENUE	0	0	(650)	(1,050)
EXPENDITURE				
Employee Costs	1,405,690	1,405,690	1,366,050	1,422,450
Administration Expenses	22,210	22,210	18,200	26,990
Operational Expenses	47,020	47,020	46,800	61,890
Depreciation	16,800	16,800	23,200	19,920
Loss on Disposal of Non-current Assets	0	0	0	1,300
Corporate Overhead Recovered	(1,491,720)	(1,491,720)	(1,453,600)	(1,531,500)
TOTAL EXPENDITURE	0	0	650	1,050
TOTAL EXECUTIVE MANAGEMENT	0	0	0	0
MEMBERS OF COUNCIL				
REVENUE				
Other Revenue	(200)	(200)	0	0
TOTAL REVENUE	(200)	(200)	0	0
EXPENDITURE				
Administration Expenses	9,800	9,800	6,800	10,100
Operational Expenses	4,000	4,000	4,000	4,120
Other Expenses	518,500	518,500	495,300	473,500
Depreciation	230	230	0	230
Corporate Overhead Allocated	765,730	770,410	770,410	610,440
TOTAL EXPENDITURE	1,298,260	1,302,940	1,276,510	1,098,390
TOTAL MEMBERS OF COUNCIL	1,298,060	1,302,740	1,276,510	1,098,390
OTHER GOVERNANCE				
EXPENDITURE				
Employee Costs	314,010	438,453	331,400	446,960
Administration Expenses	2,671	2,671	1,500	5,000
Operational Expenses	98,000	98,000	147,700	116,092
Other Expenses	10,000	10,000	10,000	0
Recurrent Projects	70,000	70,000	15,000	75,600
Non-recurrent Projects	0	30,000	0	30,000
Corporate Overhead Allocated	757,510	788,660	735,575	640,490
TOTAL EXPENDITURE	1,252,191	1,437,784	1,241,175	1,314,142
TOTAL OTHER GOVERNANCE	1,252,191	1,437,784	1,241,175	1,314,142

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
COMMUNICATIONS & ENGAGEMENT				
EXPENDITURE				
Employee Costs	536,920	536,920	554,300	545,020
Administration Expenses	1,200	1,200	950	1,240
Operational Expenses	263,500	345,500	249,450	317,620
Recurrent Projects	4,000	76,500	13,250	67,370
Non-recurrent Projects	5,000	5,000	5,000	5,150
Corporate Overhead Recovered	(810,620)	(965,120)	(822,950)	(936,400)
TOTAL EXPENDITURE	0	0	0	0
TOTAL COMMUNICATIONS & ENGAGEMENT	0	0	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	(70,000)	(70,000)	(76,160)	(70,000)
TOTAL REVENUE	(70,000)	(70,000)	(76,160)	(70,000)
EXPENDITURE				
Employee Costs	595,290	595,290	591,200	590,930
Administration Expenses	1,850	1,850	1,550	1,910
Operational Expenses	235,700	235,700	319,125	189,860
Other Expenses	70,000	70,000	71,060	70,000
Recurrent Projects	42,000	92,000	111,000	57,760
Corporate Overhead Recovered	(874,840)	(924,840)	(1,017,775)	(840,460)
TOTAL EXPENDITURE	70,000	70,000	76,160	70,000
TOTAL HUMAN RESOURCES	0	0	0	0
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(38,000)	(38,000)	(46,850)	(38,000)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(38,000)	(38,000)	(46,850)	(38,000)
EXPENDITURE				
Employee Costs	1,064,480	1,064,480	1,070,700	1,063,350
Administration Expenses	111,880	111,880	158,050	115,810
Operational Expenses	279,100	279,100	310,950	165,520
Recurrent Projects	76,900	76,900	2,370	129,000
Depreciation	5,250	5,250	5,000	5,500
Corporate Overhead Recovered	(1,499,610)	(1,499,610)	(1,500,220)	(1,448,670)
TOTAL EXPENDITURE	38,000	38,000	46,850	38,000
TOTAL FINANCIAL SERVICES	0	0	0	0

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
RATES				
REVENUE				
General Rates	(22,568,060)	(22,568,060)	(22,568,060)	(22,509,502)
Minimum Rates	(1,616,020)	(1,616,020)	(1,616,050)	(1,852,830)
Interim Rates	(250,000)	(250,000)	(162,470)	(350,000)
Back Rates	(5,000)	(5,000)	(16,000)	(5,000)
Less Rates Write Offs	0	0	350	0
Statutory Fees & Charges	(150,000)	(150,000)	(158,500)	0
Other Revenue	(127,000)	(97,000)	(131,000)	(60,000)
TOTAL REVENUE	(24,716,080)	(24,686,080)	(24,651,730)	(24,777,332) (#)
EXPENDITURE				
Other Expenses	0	0	0	2,000,000 (#)
TOTAL EXPENDITURE	0	0	0	2,000,000
TOTAL RATES	(24,716,080)	(24,686,080)	(24,651,730)	(22,777,332)
OTHER GENERAL PURPOSE INCOME				
REVENUE				
Operating Grants & Subsidies	(512,680)	(225,280)	(560,000)	(512,680)
Other Revenue	(894,230)	(2,108,655)	(1,843,275)	(706,850)
TOTAL REVENUE	(1,406,910)	(2,333,935)	(2,403,275)	(1,219,530)
EXPENDITURE				
Corporate Overhead Allocated	657,780	662,580	655,360	660,130
TOTAL EXPENDITURE	657,780	662,580	655,360	660,130
TOTAL OTHER GENERAL PURPOSE INCOME	(749,130)	(1,671,355)	(1,747,915)	(559,400)
INFORMATION SERVICES				
EXPENDITURE				
Employee Costs	1,143,430	1,151,430	1,116,050	1,152,570
Administration Expenses	9,480	9,480	7,000	8,760
Operational Expenses	786,390	773,390	770,050	775,320
Recurrent Projects	39,000	39,000	39,000	40,180
Depreciation	239,300	239,300	292,200	258,820
Loss on Disposal of Non-current Assets	0	0	0	7,800
Corporate Overhead Recovered	(2,217,600)	(2,212,600)	(2,224,300)	(2,243,450)
TOTAL EXPENDITURE	0	0	0	0
TOTAL INFORMATION SERVICES	0	0	0	0

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
CUSTOMER SERVICES				
REVENUE				
Statutory Fees & Charges	(150)	(150)	(750)	0
Gain on Disposal of Non-current Assets	(1,000)	(1,000)	0	0
TOTAL REVENUE	(1,150)	(1,150)	(750)	0
EXPENDITURE				
Employee Costs	465,940	465,940	460,780	472,190
Administration Expenses	105,380	105,380	101,500	90,330
Operational Expenses	121,000	121,000	111,600	102,000
Recurrent Projects	10,000	15,000	7,000	18,300
Depreciation	5,850	5,850	10,200	5,850
Corporate Overhead Recovered	(707,020)	(712,020)	(690,330)	(688,670)
TOTAL EXPENDITURE	1,150	1,150	750	0
TOTAL CUSTOMER SERVICES	0	0	0	0
PROPERTY & ASSET SERVICES				
EXPENDITURE				
Employee Costs	448,490	448,490	430,500	527,260
Administration Expenses	4,200	4,200	4,200	4,340
Operational Expenses	71,000	71,000	70,600	97,660
Recurrent Projects	13,000	13,000	13,000	41,210
Non-recurrent Projects	129,000	129,000	129,000	51,510
Corporate Overhead Allocated	337,110	341,700	307,250	344,450
TOTAL EXPENDITURE	1,002,800	1,007,390	954,550	1,066,430
TOTAL PROPERTY & ASSET SERVICES	1,002,800	1,007,390	954,550	1,066,430
INVESTMENT PROPERTIES				
REVENUE				
Hire Fees/Lease Income	(5,359,155)	(5,270,955)	(5,948,400)	(4,556,830)
Other Revenue	(591,300)	(591,300)	(551,400)	(591,300)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(5,950,455)	(5,862,255)	(6,499,800)	(5,148,130)
EXPENDITURE				
Operational Expenses	836,190	836,190	929,050	865,980
Other Expenses	69,000	69,000	52,800	95,200
Depreciation	100	100	0	90
TOTAL EXPENDITURE	905,290	905,290	981,850	961,270
TOTAL INVESTMENT PROPERTIES	(5,045,165)	(4,956,965)	(5,517,950)	(4,186,860)

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
COMMERCIAL PARKING				
REVENUE				
Parking Fees & Permits	(2,106,000)	(1,956,000)	(2,022,300)	(1,633,640)
Other Revenue	(25,000)	(25,000)	(26,100)	(25,000)
TOTAL REVENUE	(2,131,000)	(1,981,000)	(2,048,400)	(1,658,640)
EXPENDITURE				
Employee Costs	189,670	189,670	175,000	315,220
Administration Expenses	80,000	80,000	70,000	80,150
Operational Expenses	548,420	530,920	613,430	543,240
Other Expenses	0	0	100	0
Recurrent Projects	55,000	55,000	0	55,000
Corporate Overhead Allocated	174,160	178,970	170,130	187,690
TOTAL EXPENDITURE	1,047,250	1,034,560	1,028,660	1,181,300
TOTAL COMMERCIAL PARKING	(1,083,750)	(946,440)	(1,019,740)	(477,340)
ECONOMIC DEVELOPMENT				
EXPENDITURE				
Employee Costs	320,830	317,630	306,100	300,200
Administration Expenses	1,000	1,000	1,600	5,590
Operational Expenses	22,600	22,600	20,000	41,190
Other Expenses	20,000	20,000	20,000	20,000
Recurrent Projects	225,000	225,000	162,000	227,840
Non Recurrent Projects	32,000	51,800	32,000	0
Depreciation	0	0	21,800	9,900
Corporate Overhead Allocated	96,150	101,090	86,785	102,440
TOTAL EXPENDITURE	717,580	739,120	650,285	707,160
ECONOMIC DEVELOPMENT	717,580	739,120	650,285	707,160
PLACE MANAGEMENT				
EXPENDITURE				
Employee Costs	448,770	451,970	418,700	487,090
Administration Expenses	1,000	1,000	1,000	2,590
Operational Expenses	514,600	635,600	536,900	600,990
Other Expenses	82,000	82,000	72,000	92,000
Recurrent Projects	133,000	151,400	115,000	128,780
Non Recurrent Projects	60,000	60,000	5,000	111,810
Depreciation	0	0	0	0
Loss on Disposal of Non-current Assets	0	0	0	8,140
Corporate Overhead Allocated	127,620	127,620	109,565	133,400
TOTAL EXPENDITURE	1,366,990	1,509,590	1,258,165	1,564,800
TOTAL PLACE MANAGEMENT	1,366,990	1,509,590	1,258,165	1,564,800

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
PUBLIC ART				
EXPENDITURE				
Employee Costs	58,670	58,670	62,940	48,080
Operational Expenses	79,000	66,000	32,000	91,680
Non-recurrent Projects	61,000	61,000	61,000	0
TOTAL EXPENDITURE	198,670	185,670	155,940	139,760
TOTAL PUBLIC ART	198,670	185,670	155,940	139,760
HEALTH SERVICES				
REVENUE				
Statutory Fees & Charges	(84,600)	(84,600)	(69,400)	(44,350)
Fines & Penalties	(10,000)	(10,000)	0	(5,000)
Gain on Disposal of Non-current Assets	(1,420)	(1,420)	0	0
TOTAL REVENUE	(96,020)	(96,020)	(69,400)	(49,350)
EXPENDITURE				
Employee Costs	535,270	530,770	518,550	538,800
Administration Expenses	20,460	20,460	14,200	17,710
Operational Expenses	59,400	40,400	31,800	34,010
Other Expenses	500	500	35,000	500
Recurrent Projects	10,000	5,000	3,000	8,030
Non-recurrent Projects	40,000	40,000	0	40,000
Depreciation	11,500	11,500	17,100	13,890
Loss on Disposal of Non-current Assets	1,100	1,100	0	16,600
Corporate Overhead Allocated	269,390	274,250	275,730	282,440
TOTAL EXPENDITURE	947,620	923,980	895,380	951,980
TOTAL HEALTH SERVICES	851,600	827,960	825,980	902,630
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(166,060)	(166,060)	(134,950)	(126,060)
Fines & Penalties	(4,500)	(4,500)	0	0
Other Revenue	(8,000)	(8,000)	(5,700)	(8,000)
TOTAL REVENUE	(178,560)	(178,560)	(140,650)	(134,060)
EXPENDITURE				
Employee Costs	403,910	399,910	382,400	403,170
Administration Expenses	3,550	3,550	2,100	3,670
Operational Expenses	37,800	29,800	27,200	24,160
Other Expenses	500	500	700	500
Recurrent Projects	2,000	0	0	1,000
Depreciation	2,830	2,830	0	0
Loss on Disposal of Non-current Assets	0	0	0	0
Corporate Overhead Allocated	238,310	243,030	243,950	251,910
TOTAL EXPENDITURE	688,900	679,620	656,350	684,410
TOTAL BUILDING SERVICES	510,340	501,060	515,700	550,350

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
COMPLIANCE SERVICES				
REVENUE				
Statutory Fees & Charges	(27,000)	(27,000)	(30,300)	(27,000)
Parking Fees & Permits	(18,000)	(8,000)	(7,950)	(8,000)
Fines & Penalties	(1,256,300)	(856,300)	(763,100)	(856,300)
Other Revenue	(14,000)	(14,000)	(7,500)	(11,000)
Gain on Disposal of Non-current Assets	(11,250)	(11,250)	(13,450)	0
TOTAL REVENUE	(1,326,550)	(916,550)	(822,300)	(902,300)
EXPENDITURE				
Employee Costs	1,165,490	1,165,490	1,059,450	1,168,130
Administration Expenses	107,300	107,300	100,500	83,880
Operational Expenses	226,000	171,000	174,150	139,480
Other Expenses	215,210	215,210	160,800	184,520
Recurrent Projects	0	11,500	11,500	0
Non-recurrent Projects	0	50,000	0	50,000
Depreciation	101,100	101,100	84,750	102,380
Corporate Overhead Allocated	906,130	918,150	926,910	929,720
TOTAL EXPENDITURE	2,721,230	2,739,750	2,518,060	2,658,110
TOTAL COMPLIANCE SERVICES	1,394,680	1,823,200	1,695,760	1,755,810
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Statutory Fees & Charges	(179,200)	(176,000)	(126,300)	(186,200)
Fines and Penalties	(2,000)	(2,000)	0	(1,000)
Other Revenue	(25,750)	(25,750)	(33,900)	(500)
TOTAL REVENUE	(206,950)	(203,750)	(160,200)	(187,700)
EXPENDITURE				
Employee Costs	1,160,970	1,160,970	1,163,800	1,163,460
Administration Expenses	6,500	6,500	4,500	5,370
Operational Expenses	216,900	216,900	141,600	176,900
Other Expenses	0	0	2,150	0
Recurrent Projects	213,000	227,000	101,800	159,230
Non-recurrent Projects	197,400	485,510	73,930	518,800
Depreciation	250	250	0	240
Corporate Overhead Allocated	429,650	435,520	447,350	438,830
TOTAL EXPENDITURE	2,224,670	2,532,650	1,935,130	2,462,830
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	2,017,720	2,328,900	1,774,930	2,275,130

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
COMMUNITY PROGRAMS				
REVENUE				
Operating Grants & Subsidies	0	(1,900)	(1,900)	0
Other Revenue	(14,000)	(14,000)	(7,700)	(15,000)
TOTAL REVENUE	(14,000)	(15,900)	(9,600)	(15,000)
EXPENDITURE				
Employee Costs	340,470	340,470	283,100	292,430
Administration Expenses	5,790	5,790	6,100	3,700
Operational Expenses	96,000	37,000	37,750	67,510
Other Expenses	33,000	30,000	30,000	40,000
Recurrent Projects	56,500	16,400	16,400	60,180
Non-recurrent Projects	233,000	244,500	244,500	11,850
Depreciation	2,010	2,010	0	0
Corporate Overhead Allocated	134,280	140,360	139,970	150,360
TOTAL EXPENDITURE	901,050	816,530	757,820	626,030
TOTAL COMMUNITY PROGRAMS	887,050	800,630	748,220	611,030
COMMUNITY DEVELOPMENT				
REVENUE				
Other Revenue	(2,980)	(2,980)	(64,065)	0
TOTAL REVENUE	(2,980)	(2,980)	(64,065)	0
EXPENDITURE				
Employee Costs	297,500	297,500	413,000	349,430
Administration Expenses	4,600	4,600	7,300	3,710
Operational Expenses	185,000	153,000	166,400	198,090
Other Expenses	72,980	143,980	143,630	50,000
Recurrent Projects	34,500	30,500	30,500	11,000
Non-recurrent Projects	3,500	273,500	26,400	170,710
Corporate Overhead Allocated	163,060	169,450	172,530	179,020
TOTAL EXPENDITURE	761,140	1,072,530	959,760	961,960
TOTAL COMMUNITY DEVELOPMENT	758,160	1,069,550	895,695	961,960

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
LIBRARY				
REVENUE				
Other Grants	(900)	(5,900)	(5,500)	(5,000)
Fines & Penalties	(2,500)	(2,500)	(1,900)	(2,500)
Other Revenue	(12,000)	(12,000)	(68,655)	(12,000)
TOTAL REVENUE	(15,400)	(20,400)	(76,055)	(19,500)
EXPENDITURE				
Employee Costs	1,048,670	1,048,670	1,061,950	1,055,680
Administration Expenses	27,880	27,880	26,400	28,870
Operational Expenses	170,700	172,700	179,700	174,530
Other Expenses	400	400	0	0
Recurrent Projects	13,000	13,000	12,000	13,390
Non-recurrent Projects	6,000	6,000	6,000	5,670
Depreciation	8,150	8,150	10,000	8,730
Corporate Overhead Allocated	333,190	340,350	347,990	343,760
Centre Maintenance Allocated	153,600	153,600	163,850	148,340
TOTAL EXPENDITURE	1,761,590	1,770,750	1,807,890	1,778,970
TOTAL LIBRARY	1,746,190	1,750,350	1,731,835	1,759,470
SUBIACO MUSEUM				
REVENUE				
Other Revenue	(300)	(300)	(60)	(300)
TOTAL REVENUE	(300)	(300)	(60)	(300)
EXPENDITURE				
Employee Costs	188,750	188,750	182,420	193,850
Administration Expenses	1,300	1,300	1,500	1,330
Operational Expenses	27,000	27,000	18,500	30,180
Recurrent Projects	12,000	12,000	1,500	18,240
Non-recurrent Projects	25,000	21,000	7,000	24,000
Corporate Overhead Allocated	55,910	57,530	59,920	60,270
Centre Maintenance Allocated	29,700	25,700	30,450	27,230
TOTAL EXPENDITURE	339,660	333,280	301,290	355,100
TOTAL MUSEUM	339,360	332,980	301,230	354,800

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
LORDS SPORTS				
REVENUE				
Hire Fees/Lease Income	(1,142,950)	(735,000)	(764,000)	(869,000)
Other Revenue	(20,000)	(10,000)	(2,500)	(10,000)
TOTAL REVENUE	(1,162,950)	(745,000)	(766,500)	(879,000)
EXPENDITURE				
Employee Costs	429,120	263,120	262,375	159,040
Administration Expenses	27,000	20,000	20,000	16,200
Operational Expenses	28,000	28,000	32,200	34,000
Other Expenses	2,000	2,000	11,200	2,000
Lords Overhead Allocated	807,220	775,470	845,899	854,630
TOTAL EXPENDITURE	1,293,340	1,088,590	1,171,674	1,065,870
TOTAL LORDS SPORTS	130,390	343,590	405,174	186,870
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(10,000)	(10,000)	(2,900)	(5,000)
Other Revenue	(590,033)	(465,033)	(478,000)	(535,000)
TOTAL REVENUE	(600,033)	(475,033)	(480,900)	(540,000)
EXPENDITURE				
Employee Costs	365,710	338,710	327,900	440,260
Administration Expenses	12,400	10,400	9,900	7,000
Operational Expenses	136,000	69,500	70,600	100,000
Other Expenses	4,000	4,000	2,000	1,000
Lords Overhead Allocated	461,430	444,540	450,010	488,530
TOTAL EXPENDITURE	979,540	867,150	860,410	1,036,790
TOTAL LORDS GROUP FITNESS	379,507	392,117	379,510	496,790
LORDS GYM				
REVENUE				
Other Revenue	(712,500)	(465,500)	(467,000)	(524,000)
TOTAL REVENUE	(712,500)	(465,500)	(467,000)	(524,000)
EXPENDITURE				
Employee Costs	316,500	280,500	287,100	318,370
Administration Expenses	7,500	7,500	7,000	7,500
Operational Expenses	163,000	129,000	147,000	141,000
Other Expenses	4,000	4,000	4,000	1,000
Lords Overhead Allocated	485,640	467,780	475,920	514,160
TOTAL EXPENDITURE	976,640	888,780	921,020	982,030
TOTAL LORDS GYM	264,140	423,280	454,020	458,030

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
LORDS CAFE				
REVENUE				
Hire Fees/Lease Income	(5,000)	(5,000)	(900)	(5,000)
Other Revenue	(479,000)	(302,000)	(290,400)	(356,250)
TOTAL REVENUE	(484,000)	(307,000)	(291,300)	(361,250)
EXPENDITURE				
Employee Costs	327,650	272,650	270,850	286,120
Administration Expenses	8,600	8,600	7,600	9,000
Operational Expenses	251,000	167,000	155,700	194,000
Other Expenses	0	0	150	0
Lords Overhead Allocated	196,520	189,380	190,310	208,070
TOTAL EXPENDITURE	783,770	637,630	624,610	697,190
TOTAL LORDS CAFE	299,770	330,630	333,310	335,940
LORDS CRECHE				
REVENUE				
Other Revenue	(34,000)	(34,000)	(21,500)	(35,000)
TOTAL REVENUE	(34,000)	(34,000)	(21,500)	(35,000)
EXPENDITURE				
Employee Costs	107,080	90,080	96,320	99,800
Administration Expenses	1,100	1,100	0	500
Operational Expenses	5,000	5,000	5,200	5,000
Lords Overhead Allocated	141,450	136,360	135,610	149,750
TOTAL EXPENDITURE	254,630	232,540	237,130	255,050
TOTAL LORDS CRECHE	220,630	198,540	215,630	220,050
LORDS ADMINISTRATION				
REVENUE				
Other Revenue	(1,000)	(1,000)	(365)	(1,000)
Gain on Disposal of Non-current Assets	(5,050)	(5,050)	0	(5,380)
TOTAL REVENUE	(6,050)	(6,050)	(365)	(6,380)
EXPENDITURE				
Employee Costs	1,034,420	992,420	993,900	1,205,250
Administration Expenses	48,610	48,610	41,500	42,300
Operational Expenses	742,350	664,400	728,634	716,350
Other Expenses	57,150	57,150	48,750	68,030
Depreciation	417,750	417,750	445,500	418,200
Corporate Overhead Allocated	583,830	595,720	621,220	595,920
Lords Overhead Recovered	(2,878,060)	(2,770,000)	(2,879,139)	(3,047,110)
TOTAL EXPENDITURE	6,050	6,050	365	6,380
TOTAL LORDS ADMINISTRATION	0	0	0	0

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
LORDS POOL				
REVENUE				
Hire Fees/Lease Income	(55,000)	(44,000)	(46,800)	(50,000)
Other Revenue	(3,000)	(15,000)	(11,600)	(13,000)
TOTAL REVENUE	(58,000)	(59,000)	(58,400)	(63,000)
EXPENDITURE				
Operational Expenses	26,000	26,000	26,000	28,000
Lords Overhead Allocated	315,090	303,400	311,520	333,600
TOTAL EXPENDITURE	341,090	329,400	337,520	361,600
TOTAL LORDS POOL	283,090	270,400	279,120	298,600
LORDS FACILITIES				
REVENUE				
Hire Fees/Lease Income	(165,000)	(125,400)	(119,500)	(146,000)
TOTAL REVENUE	(165,000)	(125,400)	(119,500)	(146,000)
EXPENDITURE				
Employee Costs	102,640	102,640	63,950	33,740
Operational Expenses	69,300	69,300	74,100	72,000
Lords Overhead Allocated	304,560	292,860	311,520	322,450
TOTAL EXPENDITURE	476,500	464,800	449,570	428,190
TOTAL LORDS FACILITIES	311,500	339,400	330,070	282,190
RECREATION & COMMUNITY FACILITIES ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	(500)	(500)	(300)	(500)
TOTAL REVENUE	(500)	(500)	(300)	(500)
EXPENDITURE				
Employee Costs	204,110	204,110	198,200	159,740
Other Expenses	0	0	0	0
Recurrent Projects	15,000	15,000	15,000	15,000
Corporate Overhead Allocated	166,150	160,210	158,350	175,920
TOTAL EXPENDITURE	385,260	379,320	371,550	350,660
TOTAL RECREATION & COMMUNITY FACILITIES ADMINISTRATION	384,760	378,820	371,250	350,160

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	1,500	1,500	1,500	1,500
Administration Expenses	23,300	23,300	18,500	24,000
Operational Expenses	60,820	60,820	22,150	60,950
Centre Maintenance Allocated	131,440	152,140	195,350	125,580
Less Overhead Recovered	(215,240)	(235,940)	(236,850)	(211,200)
Less Centre Maintenance Recovered	(1,820)	(1,820)	(650)	(830)
TOTAL EXPENDITURE	0	0	0	0
TOTAL OPERATIONS CENTRE OVERHEADS	0	0	0	0
PARKS SERVICES OVERHEADS				
REVENUE				
Operating Grants & Subsidies	0	(10,000)	(10,000)	0
Other Revenue	0	(20,000)	(22,300)	0
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	0	(30,000)	(32,300)	0
EXPENDITURE				
Employee Costs	1,332,200	1,327,200	1,369,800	1,354,130
Administration Expenses	22,030	22,030	28,500	37,440
Operational Expenses	47,000	52,000	45,550	108,780
Other Expenses	32,370	32,370	34,350	31,930
Recurrent Projects	172,500	172,500	107,300	179,600
Non-recurrent Projects	198,610	198,610	135,610	215,070
Depreciation	44,210	44,210	34,000	31,350
Corporate Overhead Allocated	112,310	123,020	122,890	109,670
Less Overheads Recovered	(1,961,230)	(1,941,940)	(1,845,700)	(2,073,130)
TOTAL EXPENDITURE	0	30,000	32,300	0
TOTAL PARKS SERVICES OVERHEADS	0	0	0	0
WASTE SERVICES OVERHEADS				
REVENUE				
Other Revenue	0	0	(800)	0
TOTAL REVENUE	0	0	(800)	0
EXPENDITURE				
Employee Costs	362,410	362,410	341,250	345,860
Administration Expenses	10,630	10,630	7,950	12,990
Operational Expenses	15,700	15,700	13,050	23,350
Other Expenses	19,370	19,370	20,000	21,640
Recurrent Projects	19,955	19,955	0	30,255
Operations Centre Allocated	44,940	49,225	49,170	43,880
Less Overheads Recovered	(473,005)	(477,290)	(430,620)	(477,975)
TOTAL EXPENDITURE	0	0	800	0
TOTAL WASTE SERVICES OVERHEADS	0	0	0	0

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
WASTE OPERATIONS				
REVENUE				
Capital Grants & Subsidies	0	0	(6,600)	0
Waste Service Charges	(4,485,158)	(4,485,158)	(4,547,500)	(4,693,910)
Other Revenue	(16,000)	(16,000)	(14,600)	(11,300)
Gain on Disposal of Non-current Assets	(39,130)	(39,130)	(93,000)	0
TOTAL REVENUE	(4,540,288)	(4,540,288)	(4,661,700)	(4,705,210)
EXPENDITURE				
Operational Expenses	3,009,440	3,013,725	2,960,465	3,417,160
Depreciation	611,600	611,600	426,000	537,020
Corporate Overhead Allocated	330,935	347,505	332,800	392,885
TOTAL EXPENDITURE	3,951,975	3,972,830	3,719,265	4,347,065
TOTAL WASTE OPERATIONS	(588,313)	(567,458)	(942,435)	(358,145)
WASTE ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	557,930	557,930	460,230	521,360
Corporate Overhead Allocated	283,220	288,430	290,900	297,650
TOTAL EXPENDITURE	841,150	846,360	751,130	819,010
TOTAL WASTE ROAD RESERVE OPERATIONS	841,150	846,360	751,130	819,010
PLANT OPERATIONS				
REVENUE				
Other Revenue	0	0	(700)	0
TOTAL REVENUE	0	0	(700)	0
EXPENDITURE				
Employee Costs	169,150	169,150	156,200	171,460
Administration Expenses	6,380	6,380	19,800	16,190
Operational Expenses	412,890	412,890	541,200	436,030
Other Expenses	8,590	8,590	8,100	12,000
Less Plant Operations Recovered	(597,010)	(597,010)	(724,600)	(635,680)
TOTAL EXPENDITURE	0	0	700	0
TOTAL PLANT OPERATIONS	0	0	0	0

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	0	0	(7,000)	(166,600)
Fines & Penalties	0	0	(350)	0
Hire Fees/Lease Income	(8,000)	(8,000)	(11,300)	(15,000)
Other Revenue	(50,000)	(50,000)	(112,600)	(55,000)
Gain on Disposal of Non-current Assets	(23,430)	(23,430)	(24,900)	(27,200)
TOTAL REVENUE	(81,430)	(81,430)	(156,150)	(263,800)
EXPENDITURE				
Operational Expenses	2,376,331	2,366,331	2,378,045	2,143,090
Other Expenses	28,160	28,160	33,990	35,560
Depreciation	1,174,760	1,174,760	1,192,000	1,212,890
Loss on Disposal of Non-current Assets	1,670	1,670	0	0
Corporate Overhead Allocated	1,057,330	1,061,470	922,260	1,207,420
TOTAL EXPENDITURE	4,638,251	4,632,391	4,526,295	4,598,960
TOTAL PARKS OPERATIONS	4,556,821	4,550,961	4,370,145	4,335,160
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	1,323,716	1,403,216	1,669,385	1,477,030
Corporate Overhead Allocated	335,270	343,330	347,870	348,910
TOTAL EXPENDITURE	1,658,986	1,746,546	2,017,255	1,825,940
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	1,658,986	1,746,546	2,017,255	1,825,940
INFRASTRUCTURE SERVICES OVERHEADS				
REVENUE				
Statutory Fees & Charges	(26,500)	(12,000)	(16,000)	(23,500)
Other Revenue	(9,000)	(9,000)	(14,000)	(6,000)
Gain on Disposal of Non-current Assets	(2,880)	(2,880)	(10,100)	0
TOTAL REVENUE	(38,380)	(23,880)	(40,100)	(29,500)
EXPENDITURE				
Employee Costs	1,712,700	1,707,700	1,668,650	1,495,740
Administration Expenses	38,630	38,630	35,100	52,880
Operational Expenses	70,860	75,860	103,150	82,260
Other Expenses	132,020	132,020	161,150	86,280
Recurrent Projects	543,000	684,000	244,500	741,520
Non-recurrent Projects	270,000	270,000	1,500	320,010
Depreciation	48,430	48,430	36,650	38,050
Operations Centre Allocated	59,810	65,515	65,440	58,480
Less Overheads Recovered	(2,837,070)	(2,998,275)	(2,276,040)	(2,847,550)
TOTAL EXPENDITURE	38,380	23,880	40,100	29,500
TOTAL INFRASTRUCTURE SERVICES OVERHEADS	0	0	0	0

Budget Management Report

	Adopted Budget 2019/20	Revised Budget 2019/20	Estimated Actuals 2019/20	Adopted Budget 2020/21
INFRASTRUCTURE ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(81,000)	(81,000)	(70,500)	(60,000)
Capital Grants & Subsidies	(1,160,067)	(1,229,467)	(1,005,700)	(1,214,760)
Other Revenue	0	0	(38,400)	(6,740)
Gain on Disposal of Plant & Equipment	(7,360)	(7,360)	(7,800)	0
TOTAL REVENUE	(1,248,427)	(1,317,827)	(1,122,400)	(1,281,500)
EXPENDITURE				
Operational Expenses	1,776,600	1,736,600	1,716,395	1,761,980
Other Expenses	5,590	5,590	12,870	5,000
Depreciation	2,333,110	2,333,110	2,283,200	2,634,210
Corporate Overhead Allocated	1,600,810	1,772,475	1,084,640	1,826,130
TOTAL EXPENDITURE	5,716,110	5,847,775	5,097,105	6,254,230
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	4,467,683	4,529,948	3,974,705	4,972,730
UNDERGROUNDING POWERLINES				
EXPENDITURE				
Other Expenses	254,490	254,490	254,490	242,540
TOTAL EXPENDITURE	254,490	254,490	254,490	242,540
TOTAL UNDERGROUNDING POWERLINES	254,490	254,490	254,490	242,540
FACILITIES MANAGEMENT				
REVENUE				
Hire Fees/Lease Income	(158,035)	(158,035)	(131,000)	(127,100)
Other Revenue	(3,160)	(3,160)	(8,450)	(3,160)
TOTAL REVENUE	(161,195)	(161,195)	(139,450)	(130,260)
EXPENDITURE				
Administration Expenses	0	0	550	520
Operational Expenses	1,005,740	864,940	1,096,360	856,560
Other Expenses	250,220	250,220	225,500	266,370
Depreciation	653,040	653,040	669,200	653,060
Facility Overheads Allocated	224,920	230,110	230,109	149,930
Less Centre Maintenance Recovered	(666,740)	(663,440)	(759,900)	(610,050)
TOTAL EXPENDITURE	1,467,180	1,334,870	1,461,819	1,316,390
TOTAL FACILITIES MANAGEMENT	1,305,985	1,173,675	1,322,369	1,186,130

FEES & CHARGES

Fees and Charges
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Schedule of Fees and Charges.....1

CITY OF SUBIACO - PROPOSED FEES AND CHARGES 2020/2021

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
FINANCE/ADMIN:						
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	0%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	11%	per annum or as amended by legislation	0%	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
FREEDOM OF INFORMATION ACT :						
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 FOI 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
WASTE SERVICES:						
Standard Residential Waste Service	296.00	per service	296.00	per service	Exempt	N/A
240 Litre Residential Waste Service	505.00	per service	505.00	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service	325.60	per service	325.60	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	555.50	per service	555.50	per service	Taxed	Incl. GST
Standard Commercial Waste Service	529.00	per service	529.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	1,450.00	per service	1,450.00	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	581.90	per service	581.90	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service	1,595.00	per service	1,595.00	per service	Taxed	Incl. GST
Compost bins	55.00	1x220ltr	55.00	1x220ltr	Exempt	N/A
Sale of Green Bags	5.00	each	5.00	each	Taxed	Incl. GST
PARKS:						
Booking Fee - Low Level Risk Event	120.00	once off booking fee	120.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event	180.00	once off booking fee	180.00	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event	1,030.00	once off booking fee	1,030.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event	2,320.00	once off booking fee	2,320.00	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event	80.00	per day or part	80.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	180.00	per day or part	180.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	180.00	per day or part	180.00	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	40.00	per event	40.00	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						
A Bond will be applied to protect verge trees during development	To be determined on application	per development	To be determined on application	per development	Exempt	N/A
INFRASTRUCTURE						
Reviewing of obstruction permit applications						
- Residential skip bins (short term - 1 week)	35.00	per application	35.00	per application	Taxed	Incl. GST
- Residential permit (for construction works on verge)	103.00	per application	103.00	per application		
- Commercial permit (for construction works on verge)	154.50	per application	154.50	per application	Taxed	Incl. GST
- Full traffic management assessment	206.00	per application	206.00	per application	Taxed	Incl. GST
- Re-issues commercial permits and traffic management assessment	154.50	per application	154.50	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,622.25	per application	1,622.25	per application	Taxed	Incl. GST
- Obstruction Permit Fees (NFP and community groups exemption - demonstrating clear benefit to the community)	-	per application		per application		
Crossover application	77.25	per application	77.25	per application	Taxed	Incl. GST
TECHNICAL SERVICES:						
Bond Inspection Fee - Pre construction	210.00	per inspection	105.00	per inspection	Exempt	N/A
Bond Inspection Fee - Post construction	210.00	per inspection	105.00	per inspection	Exempt	N/A
Engineering Services					Taxed	Incl. GST
- Design	226.80	per hour	226.80	per hour	Taxed	Incl. GST
- Consultation	185.40	per hour	185.40	per hour	Taxed	Incl. GST
- Traffic Analysis	185.40	per hour	185.40	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	185.40	per hour	185.40	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development	To be determined on application	per development	To be determined on application	per development	Exempt	N/A
ACCESS & AMENITY						
Parking Stations:						
Precinct 3: Daglish/Jolimont						
#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	Taxed	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

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
ACCESS & AMENITY (Continued)						
Precinct 4: Subiaco East						
#1 Hamilton Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#2 York Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#3 York Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#5 Subiaco Road	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#6 Haydn Bunton Drive	N.A.		1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#7 Olive Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#19 Roberts Road	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#20 Thomas Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#63 Roberts Road	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#64 York Street	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#98 Hay Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 4	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 4	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.00	2 hours	1.00	2 hours	Taxed	Incl. GST
- 3 hours	2.00	3 hours	2.00	3 hours	Taxed	Incl. GST
Precinct 5: Shenton Park						
#17 Onslow Road (Monday to Friday Inclusive)	2.50	per hour. First hour free, Daily Max \$12.00	2.50	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
#17 Onslow Road (Saturday and Sunday)	2.50	per hour. First 3 hours free, Daily Max \$5.00	2.50	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
#18 Derby Road (Monday to Friday Inclusive)	2.50	per hour. First hour free, Daily Max \$14.00	2.50	per hour. First hour free, Daily Max \$14.00	Taxed	Incl. GST
#18 Derby Road (Saturday and Sunday)	2.50	per hour. First 3 hours free, Daily Max \$5.00	2.50	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	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 5	2.50	per hour. Limit Applies	2.50	per hour. Limit Applies	Taxed	Incl. GST
Precinct 6: Central Subiaco						
#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	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.00	2 hours	1.00	2 hours	Taxed	Incl. GST
- 3 hours	2.00	3 hours	2.00	3 hours	Taxed	Incl. GST
Precinct 7: Subi Centro						
#28 Roydhouse Street (North side)	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
#71 Carter Lane	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 7	1.80	per hour. Daily Max \$5.00	1.80	per hour. Daily Max \$5.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 7	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
Precinct 8: Town Centre						
#4 Hensman Road	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#11 Barker Road	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
#12 Park Street	1.80	per hour. First hour free, 2 hour limit applies	1.80	per hour. First hour free, 2 hour limit applies	Taxed	Incl. GST
#13 Rowland Street	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
#14 Forrest Street	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
#16 Hensman Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#22 Hay Street (Monday to Friday 8am to 6pm)	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#22 Hay Street (Monday to Friday 6pm to 8am)	5.00	Flat rate	5.00	Flat rate	Taxed	Incl. GST
#22 Hay Street (Saturday and Sunday)	2.50	per hour. Daily Max \$10.00	2.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#23 Churchill Avenue	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
#24 Bagot Road	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#25 Barker Road	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#26 Bagot Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#27 Roberts Road	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#29 Rowland Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#30 Barker Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#34 Forrest Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#35 Denis Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#36 Loretto Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 8am to 6pm)	N.A.	N.A.	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 6pm to 8am)	N.A.	N.A.	5.00	Flat rate	Taxed	Incl. GST
#39 Hay Street (Saturday and Sunday)	N.A.	N.A.	2.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#41 Railway Road, adjacent KEMH	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#61 Subiaco Square	4.00	Per hour (half hour limit)	4.00	Per hour (half hour limit)	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
ACCESS & AMENITY (Continued)						
Precinct 8: Town Centre (Continued)						
#62 Railway Road	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
#99 Parking Zone	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 8	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 8	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
Other Parking Functions						
Special Purpose Parking Permits - 277 Barker Road parking stations	120.00	per month	120.00	per month	Taxed	Incl. GST
Special Purpose Parking Permits - Town Centre parking stations	175.00	per month	175.00	per month	Taxed	Incl. GST
Commercial Parking Permits - half day	10.00	per half day	5.00	per half day	Taxed	Incl. GST
Commercial Parking Permits - full day	20.00	per day	10.00	per day	Taxed	Incl. GST
Temporary Visitor Parking Permits	6.00	Payable only after 20 free permits have been used in any 12 month period	6.00	Payable only after 20 free permits have been used in any 12 month period	Taxed	Incl. GST
Resident Permits - Replacement	31.00	each	15.00	each	Exempt	N/A
Visitors Permits - Replacement	31.00	each	15.00	each	Exempt	N/A
Second Visitor Permit	31.00	each	31.00	each	Exempt	N/A
Private Parking Compliance Service Registration	115.00	per registration	115.00	per registration (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Taxed	Incl. GST
Private Parking Compliance Service Renewals	90.00	per year	90.00	per year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Taxed	Incl. GST
Private Parking Signs (small)	67.00	per sign	67.00	per sign	Taxed	Incl. GST
Private Parking Signs (large)	77.00	per sign	77.00	per sign	Taxed	Incl. GST
Private Parking Infringement Withdrawal	37.00	each	37.00	each	Taxed	Incl. GST
Final Demand Fee (Parking infringement)	19.90	each or as amended by legislation	19.90	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
Amenity Functions						
Impounded Shopping Trolleys	25.00	each	25.00	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
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
Abandoned Vehicle Release Fee						
Abandoned Vehicle Release Fee - Stage 1	125.00	each	125.00	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	270.00	each	270.00	each	Exempt	Incl. GST
Impounded & portable sign	67.00	each	67.00	each	Taxed	Incl. GST
Other Impounded Goods	62.00	per square metre of space occupied	62.00	per square metre of space occupied	Exempt	N/A
ANIMAL REGISTRATION:						
Dog Registration						
Annual registration, unsterilised dog	50.00	per year or as amended by legislation	50.00	per year or as amended by legislation	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
Registration of dog kept in an approved kennel establishment licensed under s27	200.00	per establishment or as amended by legislation	\$200	per establishment or as amended by legislation	Exempt	N/A
Cat Registration						
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
Application for grant or renewal of approval to breed cats	100.00	per cat or as amended by legislation	\$100	per cat or as amended by legislation	Exempt	N/A
Application for cat registration if application is made after 31 May for registration until the next 31 October	10.00	per application or as amended by legislation	\$10	per application or as amended by legislation	Exempt	N/A
HEALTH						
Outdoor Dining Permit Application Fee	310.00	per application	310.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Outdoor Dining Application Fee - Expired Permit	135.00	per application (provided a valid outdoor dining permit held within previous 30 days)	135.00	per application (provided a valid outdoor dining permit held within previous 30 days). (Fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Outdoor Dining Permit Fee	Free	per year	Free	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	50.00	per application	50.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Street Trading (standard permit) Application Fee	79.00	per application	79.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
HEALTH						
Street Trading Permit Transfer Fee	50.00	per application	50.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Street Trading Permit Fee - Daily	60.00	per day	60.00	per day (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Street Trading Permit Fee - Monthly	125.00	per month	125.00	per month (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Street Trading Permit Fee - Annual	250.00	per year	250.00	per year (fee to be charged at 50% during the declared state of emergency for Western Australia)	Exempt	N/A
Street Trading Permit (local business goods display) Fee	Free	per year	Free	per year	Exempt	N/A
Street Market Permit Application Fee	265.00	per application	265.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Street Market Permit Fee - Annual	10.00	per stall per year to a maximum of \$350.00	10.00	per stall per year to a maximum of \$350.00 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Street Market Permit Fee - Monthly	5.00	per stall per month to a maximum of \$200.00	5.00	per stall per month to a maximum of \$200.00 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Street Market Permit Fee - Daily	130.00	per day	130.00	per day (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Street Market Permit Transfer Fee	50.00	per transfer	50.00	per transfer (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Food business annual risk assessment fee - high risk or 3 inspections	360.00	pro rata charges where business does not operate for full year	360.00	pro rata charges where business does not operate for full year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Food business annual risk assessment fee - medium risk or 2 inspections	240.00	pro rata charges where business does not operate for full year	240.00	pro rata charges where business does not operate for full year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	Excl. GST
Food business annual risk assessment fee - low risk or 1 inspection	120.00	pro rata charges where business does not operate for full year	120.00	pro rata charges where business does not operate for full year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Food business application fee (assessment of plans)	155.00	per application	155.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Taxed	Incl. GST
Food business re-inspection fee	150.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	150.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Taxed	Incl. GST
Temporary food business administration fee	50.00	per notification to a maximum of \$150.00 per year	50.00	per notification to a maximum of \$150.00 per year (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Request for replacement of licence or registration certificate	40.00	per certificate	40.00	per certificate (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Taxed	Incl. GST
Settlement enquiry - food business	125.00	per application	125.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Taxed	Incl. GST
Settlement enquiry - other health premises	61.00	per application	61.00	per application (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETSPS	125.00	per certificate	125.00	per certificate (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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	25% of the application fee	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	75.00	per hour per request plus analysis cost	75.00	per hour per request plus analysis cost	Taxed	Incl. GST
Application for approval of a public building	125.00	per application or as amended by legislation	125.00	per application or as amended by legislation (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
HEALTH (Continued)						
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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	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 (fee to be charged at 50% during the Covid-19 declared state of emergency for Western Australia)	Exempt	N/A
Application for approval of a temporary event (public building) - Charitable or Community Based Not for Profit Organisation	Free	per application or as amended by legislation	Free	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
BUILDING						
Certified application for a building permit (s. 16(1)) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.19% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$105.00	per application or as amended by legislation	Exempt	N/A
Certified application for a building permit (s. 16(1))for building works for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.09% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$105.00	per application or as amended by legislation	Exempt	N/A
Uncertified application for a building permit (s. 16(1))	0.32% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.32% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$105.00	per application or as amended by legislation	Exempt	N/A
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	97.70	per application or as amended by legislation	105.00	per application or as amended by legislation	Exempt	N/A
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 2 to Class 9 building	97.70 for each storey of the building	per application or as amended by legislation	\$105.00 for each storey of the building	per application or as amended by legislation	Exempt	N/A
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	97.70	per application or as amended by legislation	105.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a completed building (s. 46)	97.70	per application or as amended by legislation	105.00	per application or as amended by legislation	Exempt	N/A
Application for a temporary occupancy permit for an incomplete building (s. 47)	97.70	per application or as amended by legislation	105.00	per application or as amended by legislation	Exempt	N/A
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	97.70	per application or as amended by legislation	105.00	per application or as amended by legislation	Exempt	N/A
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	97.70	per application or as amended by legislation	105.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	\$10.80 for each strata unit covered by the application, but not less than \$107.70	per application or as amended by legislation	\$11.60 for each strata unit covered by the application, but not less than \$115.00	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 building work as determined y the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.18% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$105.00	per application or as amended by legislation	Taxed	Incl. GST
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$97.70	per application or as amended by legislation	0.38% of the estimated value of the building work as determined y the City of Subiaco, but not less than \$105.00	per application or as amended by legislation	Taxed	Incl. GST
Application to replace an occupancy permit for an existing building (s. 52(1))	97.70	per application or as amended by legislation	105.00	per application or as amended by legislation	Exempt	N/A
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	97.70	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	105.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	Exempt	N/A
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	97.70	per application or as amended by legislation	105.00	per application or as amended by legislation	Exempt	N/A
Certificate of Design Compliance - Value of works \$30,000 or less	310.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works- Value of works \$30,000 or less	540.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	442.00	per application	442.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	750.00	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	565.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	970.00	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 pls 0.1% of the estimated value of the works	per application	\$900.00 pls 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,000 or less	310.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	540.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	442.00	per application	442.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	750.00	per application	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
BUILDING (Continued)						
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	565.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	970.00	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 for Unauthorised Works - Value of works more than \$100,000	\$900.00 plus 0.1% of the estimated value of the works	per application	\$900.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,000 or less	310.00	per application	310.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	540.00	per application	540.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	442.00	per application	442.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	750.00	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	565.00	per application	565.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	970.00	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
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 plus 0.1% of the estimated value of the works	per application	\$900.00 plus 0.1% 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
Photocopying	0.50	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	118.00	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 work	per application as amended by legislation	0.137% of the value of 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 work	per application as amended by legislation	0.137% of the value of work	per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	61.65	Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	61.65	Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value \$45,000 or less)	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value more than \$45,000)	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Construction Industry Training Fund - Value of works more than \$19,999.00	0.2% of the estimated value of the work	per application as amended by legislation	0.2% of the estimated value of the work	per application as amended by legislation	Exempt	N/A
Smoke alarms alternative solution application fee	179.40	per application	179.40	per application	Exempt	N/A
PLANNING						
Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is — (a) not more than \$50 000	147.00	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	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	Exempt	N/A
(d) more than \$2.5 million but not more than \$5 million	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	\$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	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	Exempt	N/A
(f) more than \$21.5 million	34,196.00	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	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	Exempt	N/A
Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	Or as amended by legislation	739.00	Or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
PLANNING (Continued)						
4 Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	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	Exempt	N/A
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced	222.00	Or as amended by legislation	222.00	Or as amended by legislation	Exempt	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	Exempt	N/A
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	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	Exempt	N/A
Subdivision						
5 Providing a subdivision clearance for — (a) not more than 5 lots	73.00	or as amended by legislation	73.00	or as amended by legislation	Exempt	N/A
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	\$73 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	Exempt	N/A
(c) more than 195 lots	7,393.00	or as amended by legislation	\$7,393	or as amended by legislation	Exempt	N/A
Change of Use						
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	295.00	or as amended by legislation	295.00	or as amended by legislation	Free	N/A
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 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
Town Planning Scheme Amendments, Structure Plans, Activity Centre Plans and Local Development Plans						
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
Other						
Public consultation of DA (significant application)	231.75 each		231.75 each		Taxed	Incl. GST
Public consultation of DA (standard application)	118.45 each		118.45 each		Taxed	Incl. GST
Street numbering requests	108.15 each		108.15 each		Exempt	N/A
Local Planning Scheme No. 5 Map (printed copy)	31.95 each		31.95 each		Exempt	N/A
Local Planning Scheme No. 5 Text (printed copy)	26.25 each		26.25 each		Exempt	N/A
Planning Policy Manual (printed copy)	26.25 each		26.25 each		Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	53.05 each		53.05 each		Exempt	N/A
Subiaco Planning Strategy (printed copy)	53.05 each		53.05 each		Exempt	N/A
Liquor Control Act section 40 certificate	80.00 each		80.00 each		Exempt	N/A
COMMUNITY DEVELOPMENT						
Community Programs						
Film Club	16.00-21.00	per event	16.00-21.00	per event	Taxed	Incl. GST
Community Lunches	17.00	per event	17.00	per event	Taxed	Incl. GST
High Tea / Morning Tea / Afternoon Tea events	16.50	per event	16.50	per event	Taxed	Incl. GST
Subiaco Number Plates-existing plate numbers	246.30	per plate, or as amended by Dept Transport	246.30	per plate, or as amended by Dept Transport	Taxed	Incl. GST
Subiaco Number Plates-additional requested plate numbers	246.30	per plate, or as amended by Dept Transport	246.30	per plate, or as amended by Dept Transport	Taxed	Incl. GST
Various Community Events	By Event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	By Event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
LIBRARY						
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	2.00	per bag	2.00	per bag	Taxed	Incl. GST
Shaun Tan Cards	0.75	per item	0.75	per item	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
LIBRARY (Continued)						
Shaun Tan Bookmarks	0.25	per item	0.25	per item	Taxed	Incl. GST
Interlibrary loans	\$16.50 - \$30.00	per item	16.50-30.00	per item	Taxed	Incl. GST
Library events	By Event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	By Event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
MUSEUM						
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	Size	To be determined by size of image purchasing	By Size	To be determined by size of image purchasing	Taxed	Incl. GST
RECREATION SERVICES - LORD'S						
ADMINISTRATION						
Administration Fee	80.00	Per event	80.00	Per event	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	115.00	Per Hour / Staff	115.00	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
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	220.00	per hour. Subject to availability. Requires two staff	220.00	per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
CENTRE SERVICES						
Facility Hire						
Meeting Room	38.10	Per Hour	38.10	Per Hour	Taxed	Incl. GST
Squash Walkway	23.70	Per Hour	23.70	Per Hour	Taxed	Incl. GST
Cafe						
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
Catering package	Market Value	Per order	Market Value	Per order	Taxed	If applicable
After Hours Opening - Café	103.00	Per hour	103.00	Per hour	Taxed	Incl. GST
Creche						
Single Creche Visit - Member 120min	5.50	Per child per visit	5.50	Per child per visit	Taxed	Incl. GST
Single Creche Visit - Non member 120min	8.00	Per child per visit	8.00	Per child per visit	Taxed	Incl. GST
Five Visit Pass - 120min session	27.50	Per 5 Visit pass	27.50	Per 5 Visit pass	Taxed	Incl. GST
Ten Visit Pass - 120min session	49.50	Per 10 Visit pass	49.50	Per 10 Visit pass	Taxed	Incl. GST
Second and subsequent child discount - single visit	25%	per single visit for 2nd and subsequent child(ren)	25%	per single visit for 2nd and subsequent child(ren)	Taxed	Incl. GST
Lifestyle Program						
Casual Visit	Market Value	Per person per visit	Market Value	Per person per visit	Taxed	Incl. GST
Term Enrolment	Market Value	Per Person Per Term	Market Value	Per Person Per Term	Taxed	Incl. GST
Birthday parties						
Single Child	16.50	Per child	16.50	Per child	Taxed	Incl. GST
Catering Charge	16.50	Per child	16.50	Per child	Taxed	Incl. GST
HEALTH AND FITNESS						
Casual Entry						
Casual Group Fitness or Gym Visit	18.50	Per class or visit	18.50	Per class or visit	Taxed	Incl. GST
Casual Full Access Visit	26.80	Per visit	26.80	Per visit	Taxed	Incl. GST
Special Group Entry - Gym or pool or group fitness class	6.60	Per visit	6.60	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	Per visit	Free	Per visit	Taxed	Incl. GST
Memberships						
Administration Fees						
Suspension Fee (12 month & Direct Debit Memberships)	5.00 - 20.00	Per suspension per week, up to max of \$20.00	5.00 - 20.00	Per suspension per week, up to max of \$20.00	Taxed	Incl. GST
Direct Debit Transaction Fee	0.50	per transaction	0.50	per transaction	Taxed	Incl. GST
Direct Debit Establishment Fee	2.50	Per account establishment	2.50	Per account establishment	Taxed	Incl. GST
Direct Debit Cancellation Fee	14 days notice	per cancellation	14 days notice	per cancellation	Taxed	Incl. GST
Replacement Band/Fob	N.A.	N.A.	5.00	per lost band/fob	Taxed	Incl. GST
New Memberships						
Visit Pass - 10	165.00	per 10 visit pass	165.00	per 10 visit pass	Taxed	Incl. GST
Visit Pass - 20	310.00	per 20 visit pass	310.00	per 20 visit pass	Taxed	Incl. GST
Day Member - 1 Month	130.00	Per month	130.00	Per month	Taxed	Incl. GST
Day Member - 3 Months	329.00	Per 3 months	329.00	Per 3 months	Taxed	Incl. GST
Day Member - 12 Months	837.00	Per 12 months	837.00	Per 12 months	Taxed	Incl. GST
Day Member - Direct Debit (minimum 3 months)	31.35	Per fortnight	31.35	Per fortnight	Taxed	Incl. GST
Full Member - 1 Month	140.00	Per month	140.00	Per month	Taxed	Incl. GST
Full Member - 3 Months	340.00	Per 3 months	340.00	Per 3 months	Taxed	Incl. GST
Full Member - 12 Months	965.00	Per 12 months	965.00	Per 12 months	Taxed	Incl. GST
Full Member - Direct Debit (minimum 3 months)	37.12	Per fortnight	37.12	Per fortnight	Taxed	Incl. GST
Full Member - Team Captain	Free	Per sports competition season	Free	Per sports competition season	Taxed	Incl. GST
Day Access - ACSF Student Membership	190.00	Per school term	190.00	Per school term	Taxed	Incl. GST
Day Access - Subiaco Recovery Network	36.00	Per month	36.00	Per month	Taxed	Incl. GST
Pool Memberships. Only Seniors Discount applies						
Pool only member - 1 month	36.00	per month	36.00	per month	Taxed	Incl. GST
Pool only member - 12 months	430.00	per year	430.00	per year	Taxed	Incl. GST
Pool only member - direct debit (minimum 3 months)	16.54	per fortnight	16.54	per fortnight	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
RECREATION SERVICES - LORD'S (Continued)						
Corporate Memberships						
100 Visit Card	900.00	Per 100 Visit pass	900.00	Per 100 Visit pass	Taxed	Incl. GST
200 Visit Card	1,700.00	Per 200 Visit pass	1,700.00	Per 200 Visit pass	Taxed	Incl. GST
400 Visit Card	2,987.00	Per 400 Visit pass	2,987.00	Per 400 Visit pass	Taxed	Incl. GST
Membership discounts & Concessions						
Group Membership	10%	Per person (minimum 4 people)	10%	Per person (minimum 4 people)	Taxed	Incl. GST
Student Membership	15%	Per person	15%	Per person	Taxed	Incl. GST
Concession Membership	15%	Per person	15%	Per person	Taxed	Incl. GST
Over 80 years	100%	Per person	100%	Per person	Taxed	Incl. GST
Seasonal Promotions	10%-50%	Per person	10%-50%	Per person	Taxed	Incl. GST
Seniors Card and Veterans Goldcard Membership	20%	Per person	20%	Per person	Taxed	Incl. GST
Pool						
Not For Profit Group - Single Lane	23.70	Per hour per lane	23.70	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane Regular hirer	25.75	Per hour per lane	25.75	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane	33.00	Per hour per lane	33.00	Per hour per lane	Taxed	Incl. GST
Group Fitness						
Facility Hire						
Main Studio 1	70.00	Per hour	70.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (inc spin bikes)	60.00	Per hour	60.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (not inc spin bikes)	38.10	Per hour	38.10	Per hour	Taxed	Incl. GST
Group Fitness Instructor	85.50	Per class	85.50	Per class	Taxed	Incl. GST
Personal Training						
45 minute Session	72.00	per 45min session.	72.00	per 45min session.	Taxed	Incl. GST
45 minute session - 10 pack	684.00	per 10 pack	684.00	per 10 pack	Taxed	Incl. GST
45 minute session - 10 Pack direct debit	136.80	per fortnight for 5 payments	136.80	per fortnight for 5 payments	Taxed	Incl. GST
45 minute session - 2 people	100.00	Per session. Valid 12 months from date of purchase	100.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
Small Group PT session 45 mins (3-6 people)	Market Value	per person	Market Value	per person	Taxed	Incl. GST
SPORTS						
Competitions						
Team Nomination Fee - Early Bird	140.00	Per team nomination	140.00	Per team nomination	Taxed	Incl. GST
Team Nomination Fee	200.00	Per team nomination	200.00	Per team nomination	Taxed	Incl. GST
Senior Sports Team Game Fee	70.00	Per team per game	70.00	Per team per game	Taxed	Incl. GST
Junior Sports Team Game Fee	55.00	Per team per game	55.00	Per team per game	Taxed	Incl. GST
Team Withdrawal Fee	140.00	Per team	140.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	140.00	Per team per forfeit	140.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	105.00	Per team per forfeit	105.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: More than 24hrs notice	70.00	Per team per forfeit	70.00	Per team per forfeit	Taxed	Incl. GST
Bib Hire	5.00	Per set	5.00	Per set	Taxed	Incl. GST
Sports Courts						
Sports Courts Casual Use	7.20	Per person	7.20	Per person	Taxed	Incl. GST
Sports Courts casual use - 10 visit pass	64.80	per person per 10 pack	64.80	per person per 10 pack	Taxed	Incl. GST
Lords Member or Team Discount on court hire	15%	per booking	15%	per booking	Free	N/A
Schools and State Sporting Associations / Clubs / Not for profits	30%	per booking	30%	per booking	Free	N/A
Discount - regular hirer (Commercial)	10%	per booking	10%	per booking	Taxed	N/A
Sports Court 1/2 Court General Hire	32.00	Per hour Per 1/2 Court	32.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Sports Court Full Court General Hire	49.50	Per hour per court	49.50	Per hour per court	Taxed	Incl. GST
Small Court Hire	21.00	Per hour per court	21.00	Per hour per court	Taxed	Incl. GST
Badminton Court Hire	21.00	Per hour per court	21.00	Per hour per court	Taxed	Incl. GST
Volleyball Setup Fee	75.00	per booking of 3 or more courts	75.00	per booking of 3 or more courts	Taxed	Incl. GST
Racquet hire	5.00	Per racquet per booking	5.00	Per racquet per booking	Taxed	Incl. GST
Racquet hire - deposit	10.00	Per racquet per booking	10.00	Per racquet per booking	Exempt	N/A
Tennis Court hire	33.00	Per hour per court	33.00	Per hour per court	Taxed	N/A
Squash Courts						
Casual Hire - Non Peak, before 5pm	21.70	Per hour per court	21.70	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	27.80	Per hour per court	27.80	Per hour per court	Taxed	Incl. GST
Discount - Subiaco Kings Squash Club members	0.20	Per hour per court	0.20	Per hour per court	Taxed	Incl. GST
COMMUNITY FACILITIES						
Shenton Park Community Centre						
Main Hall - 100 persons	62.90	per hour	62.90	per hour	Taxed	Incl. GST
Main Hall Day Rate			403.00	per day	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	27.80	per hour	27.80	per hour	Taxed	Incl. GST
Activity Room - Day Rate			178.00	per day	Taxed	Incl. GST
Sound System Hire	53.60	per booking	53.60	per booking	Taxed	Incl. GST
The Palms Community Centre						
Main Hall - 100 persons	93.80	per hour	93.80	per hour	Taxed	Incl. GST
Main Hall - Day Rate			600.00	per day	Taxed	Incl. GST
Subiaco Community Training Space (located at The Palms Community Centre)						
Training Space - 20 people	N.A.	N.A.	30.00	per hour	Taxed	Incl. GST
Training Space Day rate	N.A.	N.A.	192.00	per day	Taxed	Incl. GST
Meeting room - 8 people	N.A.	N.A.	20.00	per hour	Taxed	Incl. GST
Meeting Room Day Rate	N.A.	N.A.	128.00	per day	Taxed	Incl. GST
Office 1 - 3 people	N.A.	N.A.	12.00	per hour	Taxed	Incl. GST
Office 1 Day Rate	N.A.	N.A.	77.00	per day	Taxed	Incl. GST
Office 2 - 3 people	N.A.	N.A.	12.00	per hour	Taxed	Incl. GST
Office 2 Day Rate	N.A.	N.A.	77.00	per day	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2019/2020 SCHEDULED FEE	PER UNIT	2020/2021 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
COMMUNITY FACILITIES						
Subiaco Community Centre						
Main Hall - 100 persons	61.80	per hour	61.80	per hour	Taxed	Incl. GST
Main Hall - Day Rate	N.A.	N.A.	395.00	per day	Taxed	Incl. GST
Tom Dadour Community Centre						
West Hall - 55 persons	39.20	per hour	39.20	per hour	Taxed	Incl. GST
West Hall - Day Rate	N.A.	N.A.	251.00	per day	Taxed	Incl. GST
East Hall - 100 persons	45.30	per hour	45.30	per hour	Taxed	Incl. GST
East Hall - Day Rate	N.A.	N.A.	290.00	per day	Taxed	Incl. GST
Outdoor Garden Area	26.80	per hour	26.80	per hour	Taxed	Incl. GST
Community Centre Hire - Discounts available						
Community Casual - Subiaco	10%	per booking	10%	per booking	Taxed	Incl. GST
Community Regular - Subiaco	10%	per booking	10%	per booking	Taxed	Incl. GST
Not for Profit	60%	per booking	60%	per booking	Taxed	Incl. GST
Charity - Regular / Casual	60%	per booking	60%	per booking	Taxed	Incl. GST
Administration Fees						
Public Liability insurance cover - Hire up to \$20 *	12.50	per hire	12.50	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire up to \$50 *	25.00	per hire	25.00	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire over \$50 *	72.00	per hire	72.00	per hire	Taxed	Incl. GST
* Where hirer does not provide their own cover. An excess of \$1,000 applies to all claims under the City's policy						
Administration Fee	51.50	Per booking alteration	51.50	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
Regular hirer change / cancellation (14 - 30 days)	21.65	Per booking	21.65	Per booking	Taxed	Incl. GST
Regular hirer 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	225.00	Per booking	225.00	Per booking	Taxed	Incl. GST
Bonds						
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 - No Alcohol			400.00	per booking	Exempt	N/A
Community Casual Bookings - with Alcohol	1,250.00	per booking	1,250.00	per booking	Exempt	N/A
Parties / Functions - 16, 17, 18th and 21st Birthday, Bucks and Hens Parties	5,000.00	per booking	5,000.00	per booking	Exempt	N/A
Commercial Events - Top Rate	10,000.00	per booking	10,000.00	per booking	Exempt	N/A
Storage						
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
Personal Training Permit Fees						
Small Group						
Small Group Summer	200.00	Per group	200.00	Per group	Taxed	Incl. GST
Small Group Winter	150.00	Per group	150.00	Per group	Taxed	Incl. GST
Small Group Annual	300.00	Per group	300.00	Per group	Taxed	Incl. GST
Medium Group						
Medium Group Summer	400.00	Per group	400.00	Per group	Taxed	Incl. GST
Medium Group Winter	300.00	Per group	300.00	Per group	Taxed	Incl. GST
Medium Group Annual	600.00	Per group	600.00	Per group	Taxed	Incl. GST
Large Group						
Large Group Summer	600.00	Per group	600.00	Per group	Taxed	Incl. GST
Large Group Winter	450.00	Per group	450.00	Per group	Taxed	Incl. GST
Large Group Annual	900.00	Per group	900.00	Per group	Taxed	Incl. GST
Active Reserves						
Commercial Use of Parks and Reserves	Market rate	Per booking	Market rate	Per booking	Taxed	Incl. GST
Casual Use of Sports Spaces	55.00	Per field, per session	55.00	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