



City of Subiaco Budget 2022-23

Budget 2022-23

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COUNCIL RESOLUTION

BUDGET 2022-23

That the Council adopts the 2022-23 Budget for the City of Subiaco, including the following:

1. The Budget 2022-23 document, which includes the Statement of Comprehensive Income by Program and Nature & Type, Rate Setting Statement, Cash Flow Statement, Capital Funding Statement, Notes to and forming part of the Budget, Supporting Schedules, Program Statements and Schedule of Fees and Charges.
2. General Rate of 7.7488 cents in the dollar on the Gross Rental Value of all rateable property within the district of the City of Subiaco.
3. A minimum rate of one thousand one hundred and ninety dollars (\$1,190) in the General Rate in respect of any rateable property.
4. The option of payment of rates by instalments as detailed in the Budget document.
5. An interest charge on unpaid rates of seven percent (7%) per annum, calculated daily, on those rates unpaid after the due date for payment and also on the outstanding balance of instalments unpaid after the due date for payment.
6. A Waste Service Charge is applied to all properties. The charges are:, \$315 for one standard residential waste service, \$538 for one 240 litre residential waste service, \$563 for one standard commercial waste service, and \$1,544 for one 660 litre commercial waste service per property per year. Additional services are subject to GST.
7. In addition to the deferment and/or rebate entitlement of pensioners a 50% discount on waste charges for pensioners registered with council for a full rebate on rates and charges at 1 July 2022.
8. An Emergency Services Levy (ESL) rate in the dollar, maximum rate, minimum rate and interest charge will be applied as published in the Government Gazette.
9. Two budget reviews are to be conducted, in the months of November and March of each year in accordance with council policy. A variance value of \$50,000 or greater be used to report material variances in the Finance Activity Statement in accordance with regulation 34 of the Local Government Financial Management Regulations 1996.

INTRODUCTION

Introduction

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INTRODUCTION

OVERVIEW

The budget for 2022-23 financial year is mindful of the impacts of COVID-19 on the residential and business community of the City of Subiaco as we adapt to our ever changing environment and our community's recovery.

This year sees a 1.9% increase to rates raised through responsible budgeting whilst still allowing for delivery of services for our community.

Planning Services:

The City's Local Planning Strategy and Local Planning Scheme 5 provide a work program into the future. A local development plan will be prepared for the Coles/Crossways Precinct to encourage redevelopment of key development sites along this mid-point of Rokeby Road. Targeted reviews of the Subiaco Activity Centre and Subiaco East along Hay Street will provide new planning controls and shape development following changes in the area with the closure of Princess Margaret Hospital and Subiaco Oval. This initiative is considered as a key component in encouraging redevelopment of the Town Centre and the eastern portion of Hay Street.

The identification, protection and promotion of the City's Heritage will continue to be guided by the City's Heritage Strategy. Projects include the review of the Local Heritage Survey for the Daglish Precinct and the consideration of potential heritage areas and individual listings. There will also be a review of the Rokeby Road and Hay Street Heritage Area and associated Local Planning Policy to assist with informing the preparation of a local development plan for the Coles/Crossways Precinct.

Building Services:

The Western Australian Government is currently reviewing the State's building approval processes and the recommendations of the national Building Ministers Forum's "Building Confidence Report". The Forum was set up to address building safety issues, and to assess compliance and enforcement issues within the building industry. A few recommendations in the report require the Building Regulations 2012 be amended to require inspections be carried out at 'notifiable stages' of building work, and an enhanced inspection regime during construction work. The Permit Authority (Local Government's) could potentially have a role in implementing and enforcing the building reforms to ensure that buildings meet minimum prescribed standards.

Economic Development and Place Management:

The City's Economic Development strategy recognises that local businesses bring vibrancy and activity to the town centre and are vital to the local economy, community and Subiaco's identity.. Economic Development programs over the coming period are aimed at business support and fostering collaboration as a catalyst for investment attraction, business retention and employment generation in the City.

Destination marketing and event activity will continue across the period through the City's See Subiaco brand positioning Subiaco as a premium inner city

destination of choice. Campaigns and activity will be delivered to drive visitation, increase town centre footfall and engage with key target markets. Investment in showcase events and activations will continue with highlights including Subi Spritz. Seasonal campaigns and promotions will utilise advertising, website, social media and other media channels to support events, activations, businesses and experiences.

The City's Place Plan, adopted by Council in April 2019, will focus on town centre activity and strategies to create vibrancy within the City. Supporting community led groups to drive the vibrancy of neighbourhood centres will further enhance the City's offering as a place to live, work and play. In addition to delivering Place Plan actions, key projects across the period will include the public realm upgrade to Seddon Street and additional public realm assets and nodes in the town centre.

Cultural Services:

The City will continue to deliver services, programs and activities that contribute to making Subiaco a vibrant connected and equitable place for the community, including people who may be experiencing marginalisation or isolation. This will include special events at the Library, such as the Shaun Tan Young Artist and Tim Winton Young Writer Awards, exhibitions at the Museum, and programs and events for children, youth, families and seniors. The City will also continue to support and strengthen relationships with volunteers and community organisations through partnerships, grants and the implementation of software solutions.

The development of the City's first Reconciliation Action Plan (RAP) is part of the City's commitment to strengthening relationships with the Aboriginal community and increasing the level of engagement that Traditional Owners have with the City. Another project is the Renewal of the Disability Access and Inclusion Plan, representing the City's commitment to enhance the accessibility and inclusiveness of our community.

Recreation Services:

Despite the ongoing impact of COVID-19, the centre has still achieved strong participation and revenue results as the community has continued to prioritise health and wellbeing and connection to others. Lords will continue to focus on the three core service areas of health & fitness memberships, social sports programs and facility hire in 2022-23 to maintain these positive results. There are several equipment and facility upgrade projects due for completion in 2022-23 which will be important in demonstrating the City's commitment to maintaining Lords in a safe and serviceable condition. These projects are gym cardio equipment upgrade, pool deck flooring replacement and hot water system replacement..

Operations and Environment:

The City continues to implement actions within the Urban Forest Strategy which provides a framework for the City to address loss of canopy cover and promote the development of the urban forest as a whole. 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's Environmental 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's new Waste Plan focuses on implementing 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) which requires a 5% reduction in municipal solid waste (MSW) to landfill and a move to FOGO by 2025. The City has recently endorsed the implementation of the FOGO system that is scheduled for a 2022-23 roll out.

Parks Development is continuing to focus on asset management through renewing assets as well as reducing the asset gap by rationalising assets wherever appropriate. This will ensure the ongoing delivery of high quality public infrastructure to our community.

Transport and Infrastructure:

The Transport, Access and Parking Strategy will be reviewed, which identifies and affirms the strategic position of the City with a holistic treatment of all aspects of transport, access and parking in Subiaco. The City will also start delivering actions from the Bike Plan that was endorsed last year including key intersection upgrades and community consultation on a proposed Safe Active Street route for Evans St, Excelsior St and Keightley Rd.

The City will continue to renew and upgrade transport infrastructure to improve amenity, access and safety within Subiaco. This will include six drainage upgrade projects identified as part of a city-wide review following the July 2021 storms. At the June 2022 Ordinary Council Meeting it was resolved that surplus funds identified in the City's November budget reviews each year will be prioritised towards expediting drainage improvements outlined within the review.

As part of the capital works program, work will commence on the streetscape upgrades of Rokeby Road South, and design consultation for the Station Street and Hood Street precinct.

With the completion of the final year of the Sustainability and Resilience Strategy the City will develop a new climate change framework to build upon the work achieved to date and provide future direction for both the City and the community more broadly. The City will also continue the implementation of the Corporate Carbon Reduction Plan to maintain the City's carbon neutral status and deliver actions to further lower greenhouse gas emissions.

Asset management is a continuous and evolving practice that is inherently dynamic and continually being improved. This year the City will focus on asset

data collection and analysis with the following two major asset classes – streetlights, and roads. Through this work the City will gain a better understanding of how well the assets are performing and identify the cost required for their renewal, upgrade, or potential disposal. This information will then be used to review and inform the Strategic Asset Management Plan (SAMP). The SAMP summarises how the community's vision and objectives will be translated into asset management objectives. It details, at a higher strategic level, the City's current state of the assets it manages and informs the development asset management plans for each asset class.

Health and Compliance Services:

Parking Precinct Plans will continue to be reviewed throughout 2022-23, to ensure that parking controls continue to meet the needs of the community and the demands on this resource. The City will complete its adoption of e-permits, to improve the ease of access of parking permits to the community, enhancing internal processes and ensuring efficiencies. City Rangers will continue to deliver their successful community education campaigns on responsible dog ownership throughout the year.

The City's Authorised Environmental Health Officers continue to play an active part in supporting the COVID-19 State of Emergency response. Over the coming year, the City's Authorised Officers will continue to be involved in the delivery of the implementation of the final phase of the *Public Health Act 2016*.

Commercial Services

The City manages its investment property portfolio commercially and seeks to maximise investment returns, in accordance with the principles set out in the Property and Investment Assets Policy. As the City's second-largest income source, investment returns will be used to provide essential services to the community and help renew the City's ageing infrastructure, without placing a further burden on ratepayers..

The City is privileged and delighted to be able to continue to support its local community groups and clubs through subsidised lease and licence arrangements. The City will continue to manage its social property portfolio fairly and consistently in accordance with the principles set out in the Social Property Policy Framework. The City will look to build and strengthen relationships with its social tenants, and make the best use of the City's limited resources.

The City manages 44 commercial car parks having regard to commercial and social considerations, to promote a vibrant and accessible City and town centre. The City will continue to explore opportunities with private landowners for new parking management agreements, such as those already in place for 500 Hay Street and 277 Barker Road. Existing parking controls will be reviewed and amended (subject to consultation and approval), where appropriate, to promote vehicular and pedestrian safety and best practice parking principles.

Information Services:

The City has undertaken a Customer Service snapshot and continuing to implement actions to improve customer service at an organisational level. The

development of this customer service plan will lead to an updated Customer Service Charter for the organisation that is more aligned to the current expectation of our community. Ongoing development of the City's Customer Request Management software to integrate with other systems will enhance document management and reduce double handling of records.

A current review of the business systems has determined that a more focused and strategic outlook will provide significant benefits in productivity of employees and improved service delivery to our customers. A number of projects are being implemented this financial year to enable a more seamless migration to Software as a Service (SaaS) systems in the coming years.

A number of technology assets within the renewal program are requiring replacement to ensure the reliability and availability of systems for continuing service to employees as well as the community.

Local Governments within Western Australia are now subject to regular information systems audits by the Office of the Auditor General. The City has undertaken their own audits to identify gaps and are working towards implementation of the recommendations that have been provided.

People and Organisational Development:

The City will be refining the employee value proposition and the employee experience at the City to attract and retain talent. We will streamline the recruitment process to enable a better experience for candidates when they apply for positions with the City and reduce administration. The City will continue to progress the implementation and audit of processes to ensure compliance with the Work Health and Safety legislation.

The City will also be preparing for potential changes to the industrial relation system with the possibility that local government organisations are to be covered under the State IR system.

Communications and Engagement:

Communications and Engagement activities will continue to inform, educate and engage the community on services, projects and initiatives in line with City projects and community priorities. In addition the team will continue to support and advise others across the organisation in communicating and engaging effectively to our community.

Moving out of the pandemic and crisis communications, there will be a renewed focus on high quality content – in particular video content – to help inform our community and promote the great work the City is undertaking.

A range of community engagement activities will support City projects to ensure our community's voice is captured and help guide decision making. The Community Scorecard survey will again help identify the community's perception of City services and provide a benchmark against other Western Australian local governments.

STATUTORY

In accordance with the Integrated Planning & Reporting Framework, the City has developed a Corporate Business Plan 2021-25 and a Strategic Financial Plan 2022-32. These strategic documents have been used to as a precursor to 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.

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 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 2022-23 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 Strategic Financial Plan and budget are:

- Operating expenditure 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 following the outcome of any service reviews;
- Capital expenditure based on the Strategic Financial Plan provisions, developed through the Strategic Asset Management Plan (SAMP) and detailed in the Capital Works Plan;
- New projects considered in context of the whole organisation and their total cost of ownership (whole of life costs);
- The City borrowings (loans) and reserves have been adjusted to ensure intergenerational equity and to minimise pressures on rates revenue;

- Waste Services, and Lords are managed on a self-funding or cost minimisation basis to reduce impacts on rates revenue; **A 6.5 % increase planned for Waste fees for 2022-23** was endorsed by Council at its Ordinary Council Meeting held in June 2022 for the introduction of Food Organics and Garden Organics “FOGO” system. This equates to an annual increase of \$19 for the standard residential service (120L bin);
- 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;
- Fees and charges based on legislative requirements, cost recovery, market prices or the Local Government Cost Index (LGCI);
- After considering all other funding sources, any residual expenditure required is funded by rates revenue; and,
- Rates are compared to the Local Government Cost Index (LGCI), plus any additional levies determined by Council. **This Annual Budget has a 1.9 % increase for the rate in the dollar in 2022-23.**

Elected Members have had four strategic workshops to progress the budget and have been provided with a series of briefing papers detailing each aspect of the Budget 2022-23 prior to Council’s formal consideration.

COVID-19 PANDEMIC

The Council adopted a suite of initiatives over the previous two financial years to provide community and business support where possible, including:

1. Changes to rates, fees and charges;
2. Adjustments to Planning and compliance changes;
3. Rent relief for tenants of the City of Subiaco;
4. Reduction in operational expenses, (including a wage freeze for inside staff);
5. Fast tracked some capital projects to provide stimulus; and
6. Two million dollar one-off contribution against rates in 2020 and zero rate in dollar increase for last two years.

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 for improved measurement of 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. 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). Therefore 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 2022-23:

- Employee costs (2.75%)
- Materials and contracts (2.3%)
- Furniture (1.8%)
- Non-residential building (3.1%)
- Machinery and equipment (1.1%)
- Non-road infrastructure (3.1%)
- Road and bridge construction (2.9%)
- Utilities (1.4%)
- Insurance (2.9%)
- Other costs (2.8%)

The LGCI is used to inform the City's Strategic Financial Plan in consideration of cost pressures and adjustments required to achieve a 1.9% rate increase for 2022-23.

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):

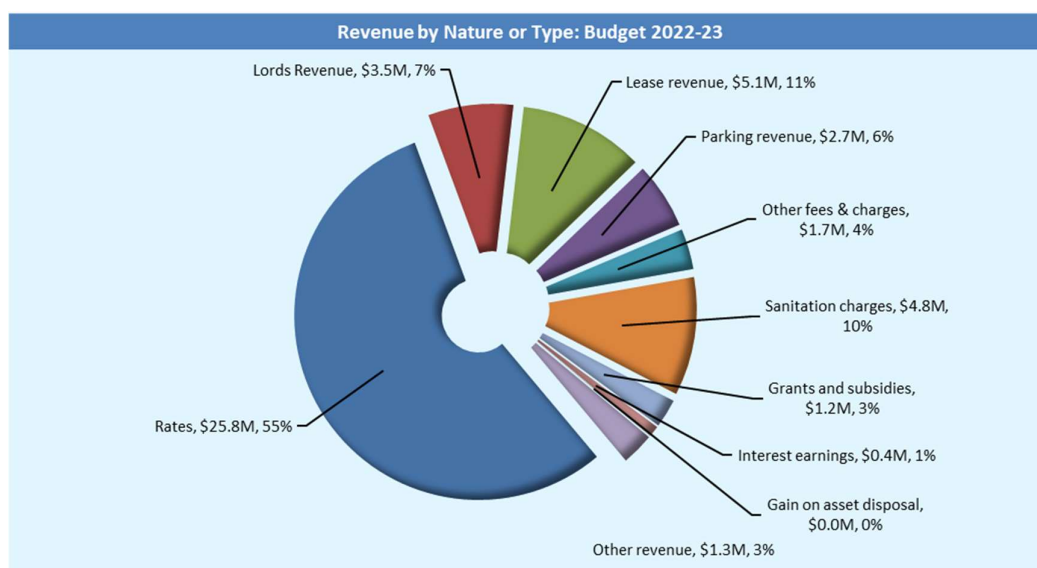
- Rates income
- Waste services charges
- User pays charges
- Statutory charges
- Commercial and Contractual charges, and
- Grants and Contributions

Revenue type	2018-19	2019-20	2020-21	2021-22	2022-23
Rates (residential)	35%	34%	34%	35%	35%
Rates (commercial)	20%	20%	20%	21%	20%
Parking	7%	7%	6%	6%	6%
Waste Service charges	10%	10%	11%	10%	10%
Other user charges	10%	11%	11%	12%	14%
Lease income	11%	12%	11%	12%	11%
Grants (operating)	5%	4%	5%	3%	3%
Interest income	2%	2%	2%	1%	1%

Other Sources:

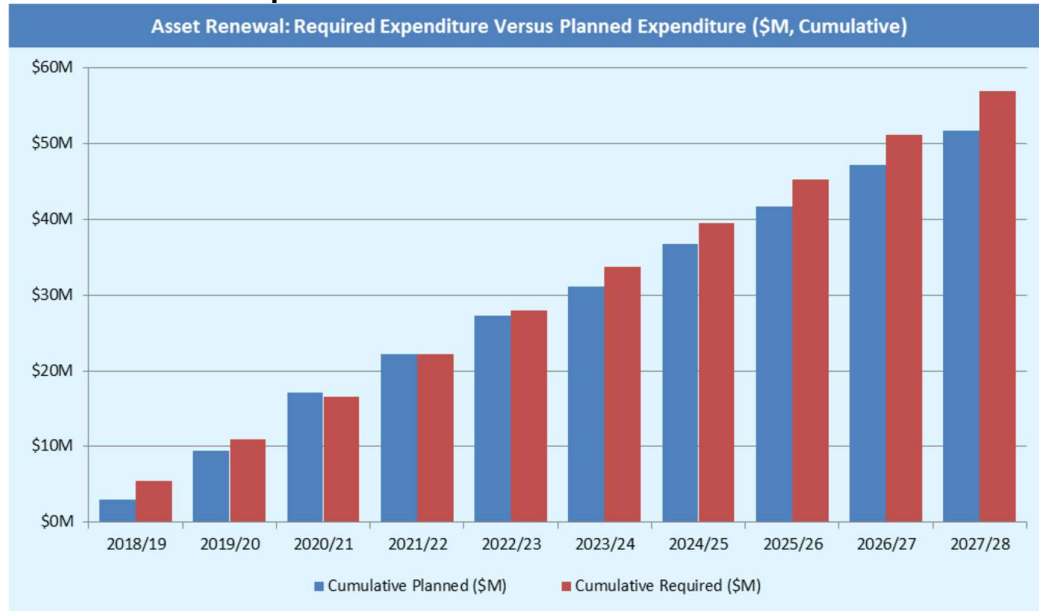
- Cash Reserves
- Debt Finance (Borrowings)

The chart below shows the City's primary revenue sources for 2022-23:



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	
			2021	2020	2019	2018	2017	2016		
Current Ratio (*)	≥1	2.22	1.71	1.46	1.50	1.75	1.48	1.18	<1 >1	Standard not met Standard met
Debt Service Cover Ratio (*)	≥10	12.41	11.14	12.24	12.34	13.25	10.25	7.10	>=2 >5	Basic standard achieved Advanced standard achieved
Own Source Revenue Coverage Ratio (*)	>0.9	0.67	1.03	1.09	1.10	0.94	0.79	0.99	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)	0.04	0.10	0.11	0.09	0.07	0.03	0.01-0.15 >0.15	Basic standard achieved Advanced standard achieved
Asset Consumption Ratio	≥1	0.73	0.63	0.70	0.73	0.74	0.94	0.95	>=0.5 0.6-0.75	Standard met Standard improving
Asset Sustainability Ratio	≥1.1	1.18	0.96	0.97	1.11	1.35	1.00	0.95	0.9 0.9-1.1	Standard met Standard improving
Asset Renewal Funding Ratio	≥1.05	0.94	0.91	0.82	0.91	0.61	0.61	0.62	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 33 of the financial statements.

Overall the City is still in good shape and should be able to improve the ratios over the next few years.

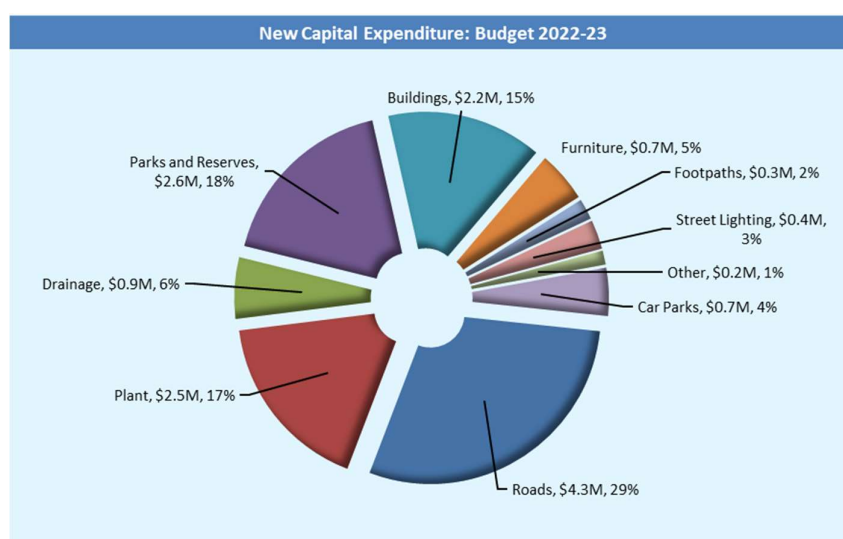
Capital Works

The City's 10 Year Capital Works Plan is a strategic document that is aligned with the Corporate Business Plan, Strategic Financial Plan and Strategic Asset Management Plan. It provides for the proposed Capital Works Program 2022-23 and anticipated programs for the subsequent nine years. Priorities for each asset group or activity within the program are sourced from the City's asset data and based on appropriate asset management decision making processes which incorporated assessments; such as condition rating, improved performance and community expectations.

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 \$7.4 million per annum on asset renewal, and \$3.5 million per annum on upgraded and new assets, with annual funding of approximately \$353,000 from capital expenditure grants and \$326,500 from proceeds on disposal of assets.

The City's average operational spend on maintenance over ten years is \$1.3 million on infrastructure, \$1 million on buildings, \$4.1 million on parks (including ground maintenance) and \$640,000 on sweeping and cleaning each year.

The Chart below shows the 2022-23 planned new capital expenditure for the City's assets and infrastructure (adjusted for planned property acquisitions/improvements):



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 2022-23
Parks and Reserves Improvements	Operational Reserves	2,499,370
Building Improvements	Operational Reserves	3,212,000
Plant and Equipment	Operational Reserves and Proceeds	2,540,130
Information System Improvements	Operational Reserves	1,262,960
Local Road Improvements	Grants and Operational Reserves	3,056,430
Major Road Improvements	Grants and Operational Reserves	2,986,100
Property Acquisitions/Improvements	Capital Investment Reserve	306,250
Environmental Improvements	Operational Reserves	3,085,940
Furniture & Equipment	Operational Reserves	339,000
Drainage	Operational Reserves	1,116,025
Lighting	Operational Reserves	606,830
Footpaths	Operational Reserves	312,410
Total		21,323,445

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.

Every year, the City allocates funds from the Buildings Reserve to upgrade and renew the City's ageing 32 civic, community, social and recreational buildings and public toilets.

This year's capital works program will see refurbishment works commence on the EH Parker Library and select repairs and renewal to the Lords Recreational Centre, as well as a range of other community buildings.

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 requirements in the Strategic Asset Management 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:

Drainage investigations and hydraulic modelling completed after the March 2021 storms have identified 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.

Streetlights:

This year's capital expenditure will be focussed on the LED upgrade of the full length of Barker Road. Further condition assessments to obtain better street light assets data will need to be undertaken to determine renewal priorities relating to pole renewal and the funding requirements.

Footpaths

The current footpath program reflects annual inspections and the last network condition assessment carried out in 2018. It provides for the worst condition paths to receive earliest attention and at the same time, provides for improved access to schools, activity centres and other trip generators. To ensure the program remains effective and meets current demand the City will conduct another comprehensive condition assessment in this financial year.

Cycling:

To ensure an effective and safe cycling network routine maintenance and capital renewal programs are required. In addition to these works the City recently adopted a Bike Plan 2021 – 2025 to provide a strategic direction for

priority projects over the next five years and has identified a number of projects to be funded to better align with State-level cycling strategies and funding programs.

Streetscapes

The 2022-23 budget will see the delivery of a long planned streetscape projects in Rokeby Road South and Seddon Street. The first of the Subi POP nodes at Postal Walk is scheduled to be completed by the end of 2022, and the Hood and Station Streetscape upgrade is anticipated to commence in early 2023 after the completion of consultation in 2022.

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. Previously asset renewal has been carried out at an asset level with the assets in the worst condition being renewed first. This method of renewal has left a legacy of parks and open spaces with a mix of old and new assets. To provide a consistent level of service and public amenity future renewal will be planned and delivered at a park and open space level.

Funding has been provided for improvements to parks and reserves including recreation facilities improvements. Other activities and initiatives include environmental improvements, water quality and sediment testing, greening strategy.

The City prides itself on being a Gold Water Wise Council and its reputation for its urban forest canopy and programs such as annual tree planting and storm water quality projects support these objectives.

Plant and Equipment:

Plant and equipment assets are at the core of the City's service delivery and ensures that activities such as waste collection services, street sweeping, mowing and maintaining parks, gardens and public areas and watering street trees can continue to be delivered. Renewal of these assets ensure that they are in good working order so as to achieve the best cost benefits for Council.

Information System Improvements:

The City runs a technology asset renewal program to ensure the reliability and availability of systems for continuing service to employees as well as the community. This financial year the asset renewal includes the replacement of network switching as well as improvements in IP telephony.

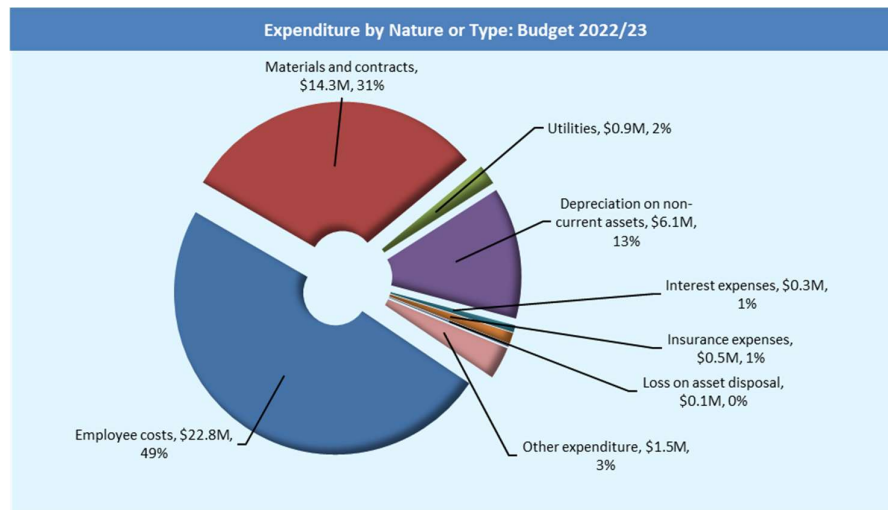
An internal review of the current business systems has determined that the city faces significant challenges to meet customer expectations and reduce workplace inefficiencies. Therefore the city is creating a focused Business Systems Strategy and reallocated funding to focus on project initiatives and resources that improve the customer experience while enhancing integration, training and processes.

Lastly, funding has been allocated to implement audits and improvements of the City's Information Systems to meet the Office of the Auditor General requirements for Local Government.

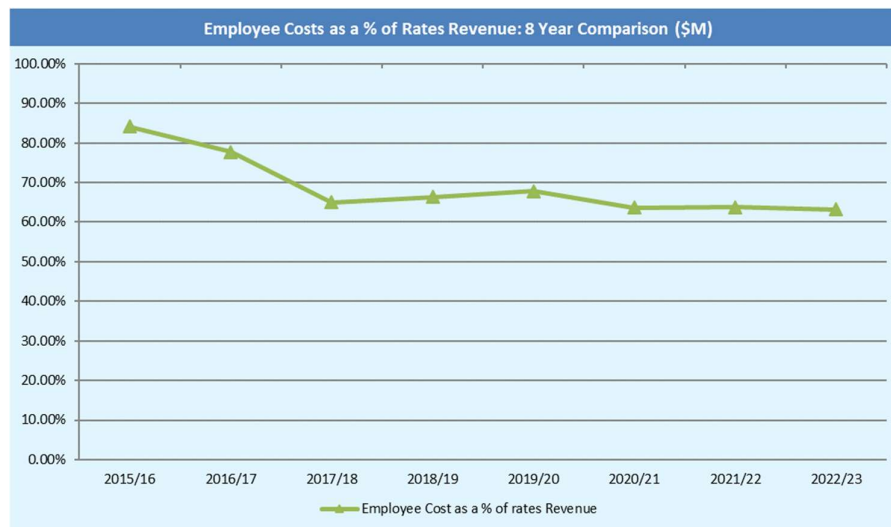
Operational Expenses:

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

The chart below shows the City's operational expenditure position for 2022-23:

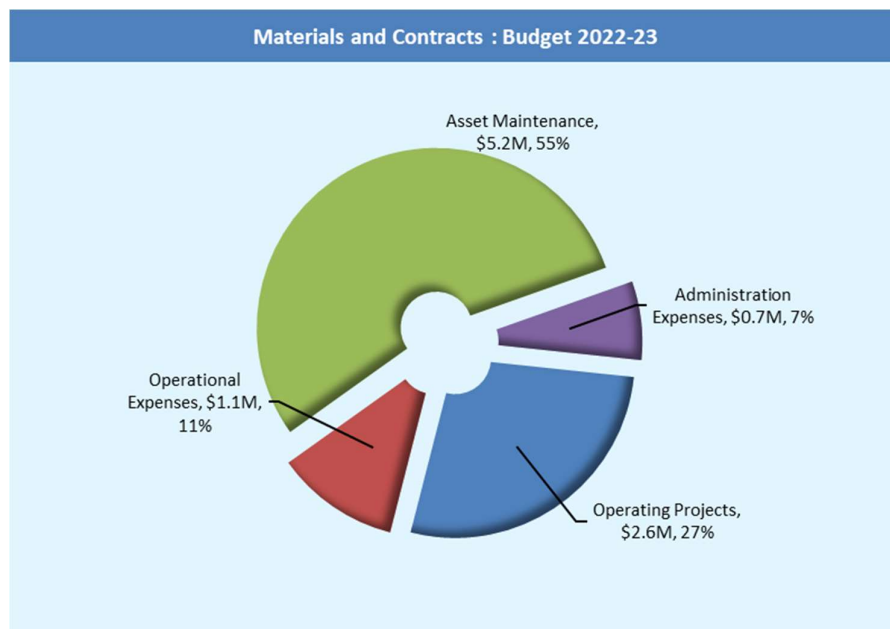


While employee costs represent 52% of the City's operational expenditure only 64.8% of rates are required to fund employee costs as the following chart shows. Activities such as Waste Services, Land and Property Management, Lords, and Commercial Parking and compliance are funded from other revenue sources.



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 26% 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 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.

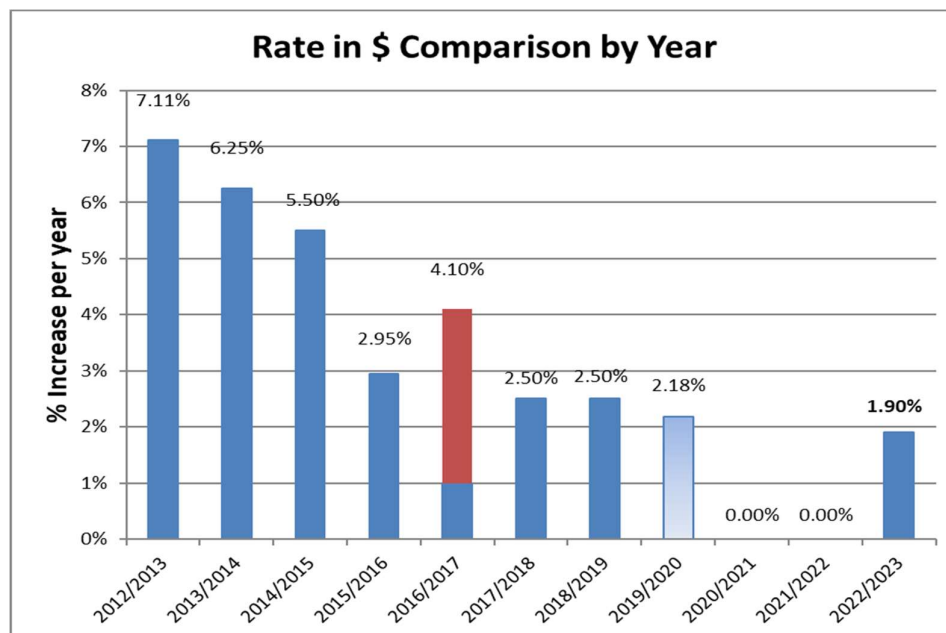
This year GRV valuations have remain unchanged from the triennial revaluation conducted in 2020-21, with the exception of properties subject to the following adjustments:

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

The impact is that:

- In 2021-22 the required rates were \$24,736,167 to be raised from existing properties (zero rate increase). Interim rates were budgeted to be \$405,000 which should have yield total rates of \$25,141,167. The City has only received additional interim rates of \$142,974 resulting in total rates of \$24,879,141.
- The result of the delay in new developments coming online has resulted in a shortfall in our base rates of approximately \$250,000 (1% of rates)
- The 2022-23 rates required to be levied from existing properties is \$25,335,169, plus anticipated interim rates of \$440,000 (from new developments/improvements), equalling \$25,775,169.
- Following the revaluation in 2020-21 and the reduced GRV provided by the Valuer General, the adjusted rate in the dollar was set as 7.6043 cents in the dollar to generate the required rates and this remained unchanged in 2021-22. The minimum proposed rate in the dollar for 2022-23 is 7.7488 cents **This is a 1.9% change in the rate in the dollar to address the shortfall in interim rates from the current year.**

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 2022-23:



The tables below show the new rates for 2022-23 based on a 1.9% rate increase and the change in rates payable for 2022-23 (shown in yellow).

Average Rates	GRV (Average)	Current Gen Rate 0% Inc	Waste Std Service 0% Inc	New Gen Rate 1.9% Inc	Waste Std Service 6.5% Inc	Total Increase in Rates	Cost per week
Residential	\$25,091	1,907.96	296.00	1,944.21	315.00	\$55.25	\$1.06
Commercial	\$92,947	7,067.98	529.00	7,202.27	563.00	\$168.29	\$3.24

Median Rates	GRV (Median)	Current Gen Rate 0% Inc	Waste Std Service 0% Inc	New Gen Rate 1.9% Inc	Waste Std Service 6.5% Inc	Total Increase in Rates	Cost per week
Residential	\$21,320	1,621.24	296.00	1,652.04	315.00	\$49.80	\$0.96
Commercial	\$37,800	2,874.43	529.00	2,929.04	563.00	\$88.61	\$1.70

Mode Rates	GRV (Mode)	Current Gen Rate 0% Inc	Waste Std Service 0% Inc	New Gen Rate 1.9% Inc	Waste Std Service 6.5% Inc	Total Increase in Rates	Cost per week
Residential	\$16,380	1,245.58	296.00	1,269.25	315.00	\$42.67	\$0.82
Commercial	\$57,000	4,334.45	529.00	4,416.81	563.00	\$116.35	\$2.24

North Ward	GRV (Average)	Current Gen Rate 0% Inc	Waste Std Service 0% Inc	New Gen Rate 1.9% Inc	Waste Std Service 6.5% Inc	Total Increase in Rates	Cost per week
Residential	\$26,509	2,015.82	296.00	2,054.12	315.00	\$57.30	\$1.10
Commercial	\$92,760	7,053.75	529.00	7,187.77	563.00	\$168.02	\$3.23

East Ward	GRV (Average)	Current Gen Rate 0% Inc	Waste Std Service 0% Inc	New Gen Rate 1.9% Inc	Waste Std Service 6.5% Inc	Total Increase in Rates	Cost per week
Residential	\$21,841	1,660.86	296.00	1,692.41	315.00	\$50.56	\$0.97
Commercial	\$98,765	7,510.39	529.00	7,653.08	563.00	\$176.70	\$3.40

Central Ward	GRV (Average)	Current Gen Rate 0% Inc	Waste Std Service 0% Inc	New Gen Rate 1.9% Inc	Waste Std Service 6.5% Inc	Total Increase in Rates	Cost per week
Residential	\$26,253	1,996.36	296.00	2,034.29	315.00	\$56.93	\$1.09
Commercial	\$78,849	5,995.91	529.00	6,109.84	563.00	\$147.92	\$2.84

South Ward	GRV (Average)	Current Gen Rate 0% Inc	Waste Std Service 0% Inc	New Gen Rate 1.9% Inc	Waste Std Service 6.5% Inc	Total Increase in Rates	Cost per week
Residential	\$26,338	2,002.82	296.00	2,040.87	315.00	\$57.05	\$1.10
Commercial	\$78,614	5,978.04	529.00	6,091.63	563.00	\$147.58	\$2.84

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. There was no

increase to the minimum rates in 2020/21 and the minimum rate is proposed to continue at \$1,190 for 2022-23.

Calculation of Minimum Rates	2019-2020	2020-2021	Budget 2021-2022	Budget 2022-2023
Members of council	1,298,050	1,116,680	1,177,460	978,020
Parks Operations	4,585,330	4,441,670	4,485,400	4,487,050
Park Road Reserves	1,657,870	1,823,780	1,909,770	2,060,170
Infrastructure Road Reserve	5,264,630	5,510,500	5,428,010	5,239,050
Underground Power	254,490	242,540	230,080	217,010
Total	13,060,370	13,135,170	13,230,730	12,981,300

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

Average Rates	GRV (Value)	Current Gen Rate 0% Inc	Waste Std Service 0% Inc	New Gen Rate 1.9% Inc	Waste Std Service 6.5% Inc	Total Increase	Cost per week
<i>Minimums</i>	\$15,649	1,190.00	296.00	1,190.00	315.00	\$19.00	\$0.37

This means for the 2022-23 budget ratepayers on minimums will pay \$19.00 more than last year.

Pensioners and Seniors

Pensioners are eligible for up to 50% rebate off the rate amount (Currently capped at \$750 in 2022-23) 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 2022-23), and have no deferment entitlement, nor discount on the waste services charge.

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

Other rate charges

The Emergency Services Levy is collected on behalf of the State Government. Pensioner and seniors' rebates apply. The City is required to collect the levy and remit the funds to DFES. The levy is shown as a separate item on the rates notice and will be applied in accordance with the rates contained within the Government Gazette.

Under the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, local governments are able to levy a penalty for late payment of rates. The City set this rate at zero (0%) for the 2020/21 financial year as part of its initial response to the COVID-19 Pandemic. On 24

June 2022 the Local Government (COVID-19 Response) Amendment Order 2022 was gazetted setting the maximum interest rate at 7% in line with the previous year. It is therefore proposed that the legislated rate of 7% be applied for the 2022-23 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.

The City has a long history of providing a regular Garden Organics (GO) collection, and to our knowledge is the only Local Government offering a weekly GO collection service. Negating the need for an annual or bi-annual bulk green waste collection.

However, with a view to implementing the Food Organics and Garden Organics (FOGO) system, as the Waste Avoidance and Resource Recovery (WARR) strategy 2030 states that by 2025 all Local Governments (Perth and Peel) must provide consistent three bin kerbside collection systems which include separation of Food Organics and Garden Organics (FOGO) from other waste categories (FOGO collection service is also an action contained within the City's endorsed waste plan 2020-2025).

In 2022-23 the City is proposing to commence with implementation of the FOGO waste collection system. This represents a change in service level with the introduction of an additional bin service.

There is a 6.5% increase proposed to the City's waste service charges in 2022-23. This equates to an annual increase of \$19 for the standard residential service (120L bin).

The waste service charges will be, \$315 per standard residential service, \$538 per 240L residential service and \$563 for the standard commercial service for 2022-23. GST applies to the supply of extra (additional) service charges. In addition the City's 660 litre service for commercial and multi-unit dwellings will be \$1,544 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.

LGCI increases are proposed for user pay charges in 2022-23.

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 has implemented changes associated with Parking Precinct Plans endorsed by Council to improve parking management and contribute to parking revenue in the 2022-23 Budget.

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):

Fees have been incorporated in relation to Creche passes and the hire of the tennis courts and squash courts.

Museum:

Fees have been incorporated in relation to museum visits by schools as well as fees in relation to research undertaken by the museum.

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

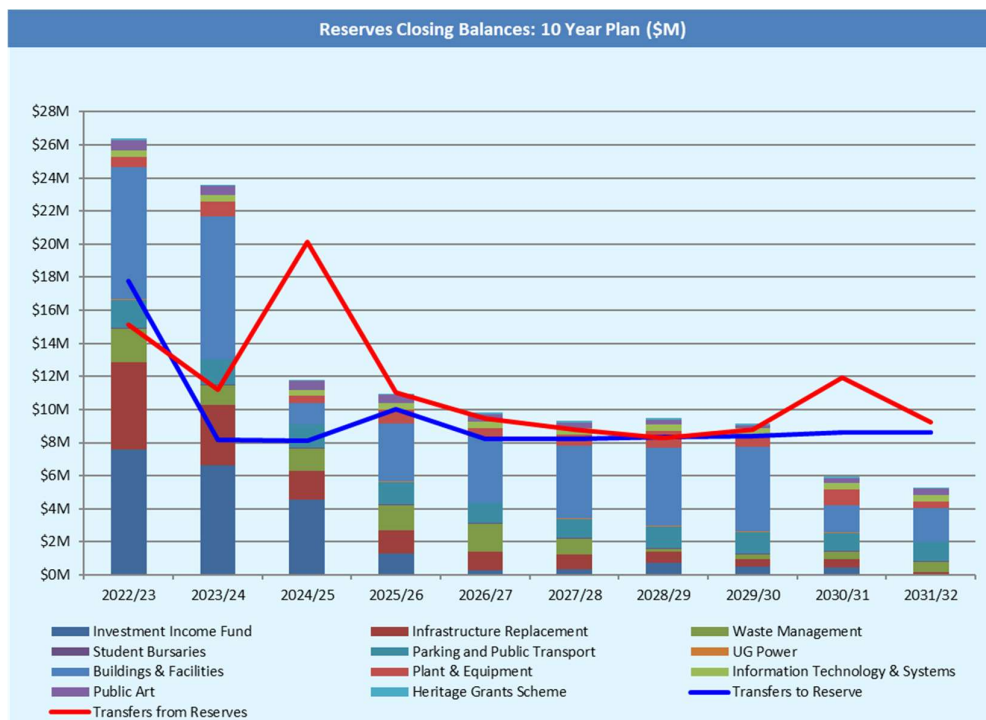
Reserve funds are effectively a means to save a portion of funds generated through rates and other sources, for expenditure in the future. Reserves are used to smooth or spread major expenditures and are maintained over a 10 to 15 year cycle.

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 \$26.4 million. These funds are primarily held in the Infrastructure Reserves, Investment Income Reserve, Waste Reserve and Parking Reserve. The funds currently held in reserve are to fund some major projects such as Seddon Street Streetscapes, Subi POP projects, Cycling improvements, Drainage upgrades, Waste transition to Australian Standards, and Community Facility Upgrades (e.g. Library restoration). In order to undertake these types of major projects the City needs to build capacity within the reserves as a one percent increase in rates would only generate approximately \$250,000.

The Capital Investment reserve currently holds \$27.3 million, with the following funding commitments:

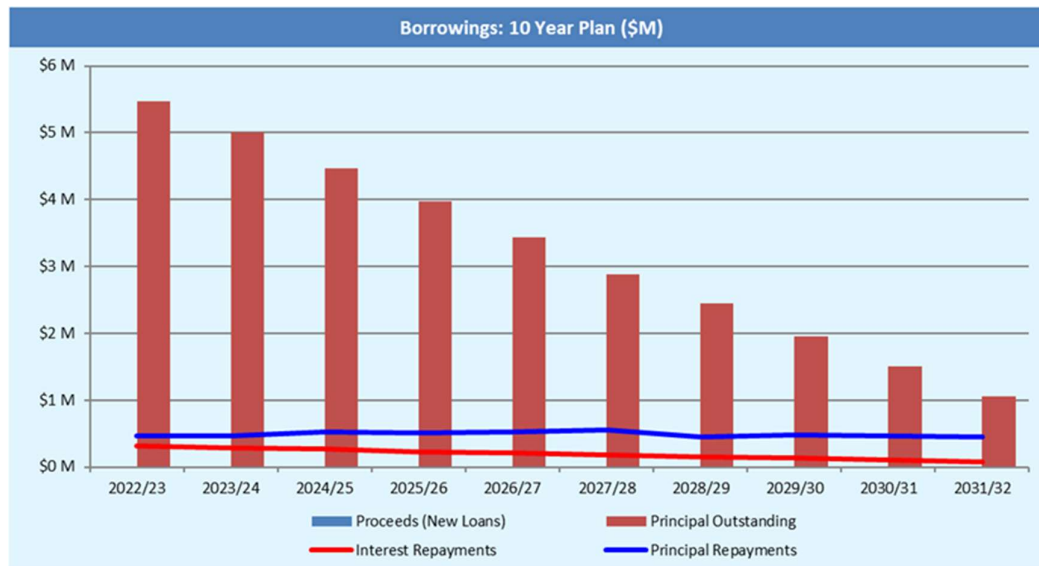
- 2023-24 Commercial Property Renewal/Refurbishment \$800,000
- 2025-26 Commercial Property Redevelopment \$11,400,000
- 2026-27 Commercial Property Redevelopment \$10,000,000
- 2028-29 Commercial Property Renewal/Refurbishment \$1,000,000
- 2029-30 Commercial Property Renewal/Refurbishment \$500,000
- The investments above in property acquisition, development, and redevelopment within the City of Subiaco are anticipated to increase investment returns by \$600,000 to \$1,050,000 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 closing balance for 2022-23 is \$5.6 million, with principal repayments of \$501,050 and Interest repayments of \$319,470.



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
- Self-supporting Loan Regal Theatre - \$200,000 (*)

(*) The City took out a loan for \$200,000 during the 2021-22 financial year for the purpose of providing a self-supporting loan to the Regal Theatre (Item C11, 23 March 2021 Ordinary Council Meeting). As this loan was drawn down in 2021-22 these funds have been carried forward for the provision of the self-supporting Loan to the Regal Theatre during 2022-23 upon commencement of the project.

The budgeted repayments schedule for 2022/2023 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	416,690		28,140	41,640	375,050
121B	Rosalie Park Improvements B	98,440		6,530	8,510	89,930
121C	Rosalie Park Improvements C	759,700		38,740	48,790	710,910
121D	Rosalie Park Improvements D	68,690		2,580	22,130	46,560
123A	Underground Power Round 6	2,328,190		133,560	144,530	2,183,660
123B	Underground Power Round 7	1,615,080		83,450	98,280	1,516,800
127	Major Open Parkland (Lake Jualbup)	636,950		22,970	98,060	538,890
128	Regal Theatre (*)	180,660		3,500	39,110	141,550
		6,104,400	0	319,470	501,050	5,603,350
(*) Self Supporting Loan						

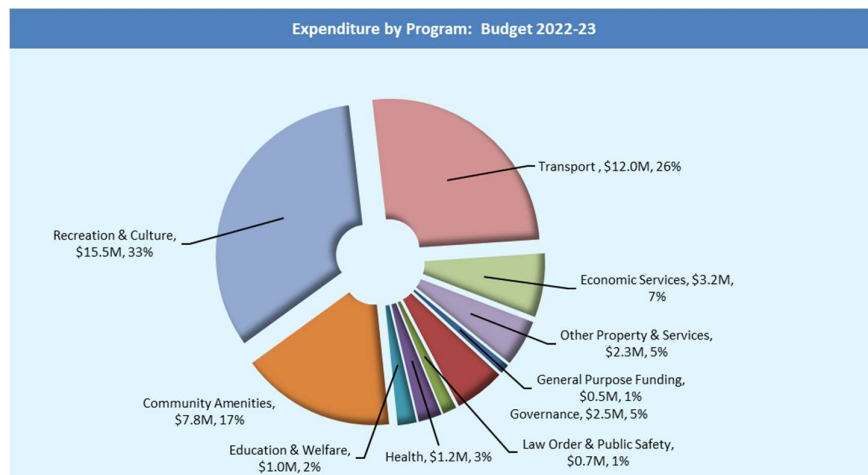
Local Government Act Section 6.21 provides that the only security the City may give for its borrowings is its General Fund (basically, its annual rates), thus severely constraining the capacity of the City to raise sufficient development funding to undertake any major redevelopment projects.

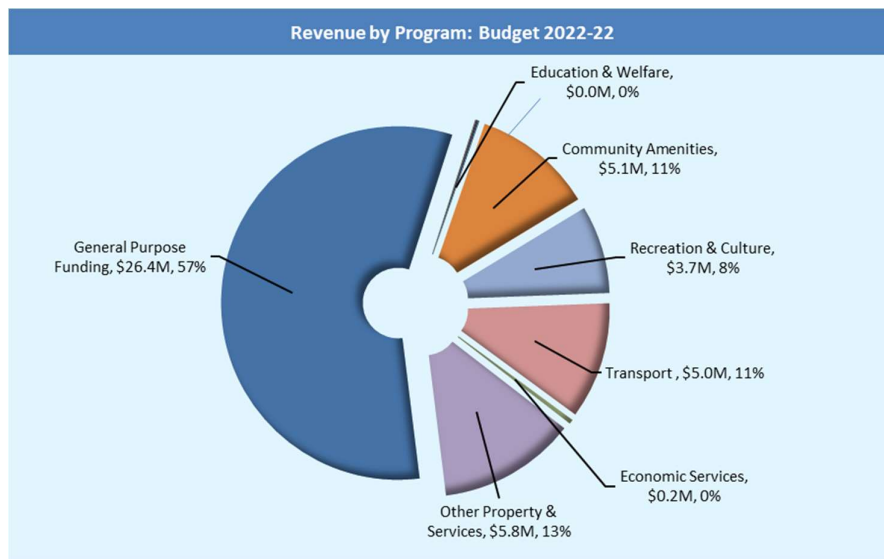
Our current loans mean that for the next ten years the City's borrowing capacity is limited as a result of the finalisation of the underground power project, Rosalie Park improvements and the works at Lake Jualbup.

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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City of Subiaco
Statement of Comprehensive Income
(By Nature or Type)

		2021/2022	2021/2022	2021/2022	2022/2023
		Adopted	Revised	Estimated	Proposed
		Budget	Budget	Actuals	Budget
Notes		\$	\$	\$	\$
OPERATING REVENUE					
Rates (also includes specified area)	3	25,141,167	24,891,167	24,799,070	25,775,169
Sanitation charges	10	4,549,880	4,549,880	4,553,800	4,831,490
Fees and charges	10	11,940,276	12,359,776	13,111,360	12,928,801
Grants, subsidies & contributions	1(e)	2,186,372	2,370,132	2,881,222	1,162,940
Reimbursements & donations		739,260	893,760	940,580	742,180
Interest earnings	5	323,990	188,990	254,770	417,940
Profit on asset disposals	4	107,040	107,040	120,200	14,150
Other revenue		522,500	523,500	511,090	582,000
Total Operating Revenue	1,2	45,510,485	45,884,245	47,172,092	46,454,670
OPERATING EXPENDITURE					
Employee costs	1(o)	(21,386,360)	(21,384,180)	(21,111,810)	(22,797,570)
Materials and contracts	2	(14,535,755)	(15,421,888)	(13,741,705)	(14,274,140)
Utilities (gas, electricity, water etc.)		(885,900)	(885,900)	(918,580)	(934,300)
Depreciation on non-current assets	9	(6,053,130)	(6,053,130)	(6,169,700)	(6,147,450)
Interest expenses	6,11	(341,530)	(341,530)	(343,886)	(319,470)
Insurance expenses		(517,800)	(517,800)	(489,220)	(513,550)
Loss on asset disposal	4	(82,810)	(82,810)	(27,700)	(128,300)
Other expenditure		(1,546,915)	(1,576,030)	(1,561,300)	(1,505,410)
Total Operating Expenditure	1,2	(45,350,200)	(46,263,268)	(44,363,901)	(46,620,190)
NET RESULT		160,285	(379,023)	2,808,191	(165,520)

City of Subiaco
Statement of Comprehensive Income
(By Program)

	Notes	2021/2022 Adopted Budget \$	2021/2022 Revised Budget \$	2021/2022 Estimated Actual \$	2022/2023 Proposed Budget \$
OPERATING REVENUE (Excluding Contributions to Development of Assets)					
General Purpose Funding		26,180,607	25,566,327	26,055,530	26,431,289
Governance		0	0	200	0
Law Order & Public Safety		34,300	34,300	41,300	34,300
Health		81,100	81,100	44,000	91,600
Education & Welfare		0	0	0	0
Community Amenities		4,799,880	4,754,380	4,853,890	5,121,490
Recreation & Culture		3,288,290	2,986,200	3,583,500	3,708,600
Transport		3,184,776	3,952,866	4,084,300	3,983,701
Economic Services		218,560	218,560	200,300	188,560
Other Property & Services		5,972,240	6,126,740	6,226,680	5,835,920
Total Operating Revenue	1,2	43,759,753	43,720,473	45,089,700	45,395,460
OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)					
General Purpose Funding		(621,280)	(661,180)	(629,100)	(480,380)
Governance		(2,930,595)	(2,956,675)	(2,823,470)	(2,528,790)
Law Order & Public Safety		(659,320)	(664,550)	(724,710)	(699,720)
Health		(1,091,960)	(1,113,550)	(1,137,170)	(1,175,460)
Education & Welfare		0	0	0	0
Community Amenities		(6,988,877)	(7,027,147)	(6,296,305)	(7,490,140)
Recreation & Culture		(15,173,576)	(15,498,884)	(15,320,470)	(16,288,370)
Transport		(11,887,902)	(12,056,522)	(11,108,010)	(12,041,130)
Economic Services		(3,274,570)	(3,494,360)	(3,483,330)	(3,143,390)
Other Property & Services		(2,297,780)	(2,366,060)	(2,469,750)	(2,325,040)
Total Operating Expenditure	1,2	(44,925,860)	(45,838,928)	(43,992,315)	(46,172,420)
BORROWING COSTS EXPENSE					
Community Amenities		(2,230)	(2,230)	(2,300)	(3,500)
Recreation & Culture		(109,210)	(109,210)	(111,501)	(98,960)
Economic Services		(230,090)	(230,090)	(230,085)	(217,010)
Total Borrowing Costs Expense	6,11	(341,530)	(341,530)	(343,886)	(319,470)
CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS					
Recreation & Culture		775,055	1,130,615	859,875	80,000
Transport		868,637	926,117	1,102,317	965,060
Total Contributions to the Development of Assets	16	1,643,692	2,056,732	1,962,192	1,045,060
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
Health		23,480	23,480	23,500	(5,130)
Community Amenities		0	0	0	(73,960)
Recreation & Culture		23,920	23,920	40,150	(29,690)
Transport		25,030	25,030	28,850	2,470
Economic Services		(15,860)	(15,860)	0	0
Other Property & Services		(32,340)	(32,340)	0	(7,840)
Total Profit/(Loss) on Disposal of Assets	4	24,230	24,230	92,500	(114,150)
NET RESULT		160,285	(379,023)	2,808,191	(165,520)

City of Subiaco
Rate Setting Statement
(By Nature & Type)

	Notes	2021/2022 Adopted Budget \$	2021/2022 Revised Budget \$	2021/2022 Estimated Actual \$	2022/2023 Proposed Budget \$
OPERATING ACTIVITIES					
Net current assets at start of financial year - surplus/(deficit)		2,810,995	7,247,843	7,247,843	3,558,460
Revenue from operating activities (excluding rates)					
Sanitation charges		4,549,880	4,549,880	4,553,800	4,831,490
Fees and charges		11,940,276	12,359,776	13,111,360	12,928,801
Grants, subsidies & contributions		542,680	313,400	919,030	117,880
Reimbursements & donations		739,260	893,760	940,580	742,180
Interest earnings		323,990	188,990	254,770	417,940
Profit on asset disposals		107,040	107,040	120,200	14,150
Other revenue		522,500	523,500	511,090	582,000
		18,725,626	18,936,346	20,410,830	19,634,441
Expenditure from operating activities					
Employee costs		(21,386,360)	(21,384,180)	(21,111,810)	(22,797,570)
Materials and contracts		(14,535,755)	(15,421,888)	(13,741,705)	(14,274,140)
Utilities (gas, electricity, water etc.)		(885,900)	(885,900)	(918,580)	(934,300)
Depreciation on non-current assets		(6,053,130)	(6,053,130)	(6,169,700)	(6,147,450)
Interest expenses		(341,530)	(341,530)	(343,886)	(319,470)
Insurance expenses		(517,800)	(517,800)	(489,220)	(513,550)
Loss on asset disposal		(82,810)	(82,810)	(27,700)	(128,300)
Other expenditure		(1,546,915)	(1,576,030)	(1,561,300)	(1,505,410)
		(45,350,200)	(46,263,268)	(44,363,901)	(46,620,190)
Non-cash amounts excluded from operating activities		6,028,900	6,028,900	6,077,200	6,261,600
Amount attributable to operating activities		(17,784,679)	(14,050,179)	(10,628,028)	(17,165,689)
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions		1,643,692	2,056,732	1,962,192	1,045,060
Payments for investment property		(1,240,000)	(1,257,600)	(842,600)	(391,250)
Payments for property, plant and equipment		(7,179,975)	(7,328,025)	(3,576,800)	(7,287,085)
Payments for construction of infrastructure		(10,122,969)	(10,939,019)	(6,531,021)	(13,645,105)
Proceeds from self supporting loans	6	200,000	200,000	200,000	0
Proceeds from financial assets - self supporting loan		39,600	39,600	0	39,110
Payments for financial assets - self supporting loans		(200,000)	(200,000)	0	(200,000)
Proceeds from Disposal of Assets	4	411,000	381,000	418,320	10,426,000
Amount attributable to investing activities		(16,448,652)	(17,047,312)	(8,369,909)	(10,013,270)
FINANCING ACTIVITIES					
Repayment of borrowings (Principal)	6(f)	(441,600)	(441,600)	(441,585)	(461,950)
Loan Repayments - Self Supporting loans	6(f)	(39,600)	(39,600)	(19,340)	(39,110)
Transfers to Reserves (Restricted Assets)	7	(7,806,968)	(10,775,378)	(11,175,490)	(18,875,520)
Transfers from Reserves (Restricted Assets)	7	17,380,332	17,462,902	9,393,742	20,780,370
Amount attributable to financing activities		9,092,164	6,206,324	(2,242,673)	1,403,790
Budgeted deficiency before general rates		(25,141,167)	(24,891,167)	(21,240,610)	(25,775,169)
Estimated amount to be raised from general rates		25,141,167	24,891,167	24,799,070	25,775,169
Net current assets at end of financial year - surplus/(deficit)		0	0	3,558,460	0

City of Subiaco Rate Setting Statement (By Program)		2021/2022 Adopted Budget \$	2021/2022 Revised Budget \$	2021/2022 Estimated Actual \$	2022/2023 Proposed Budget \$
	Notes				
OPERATING EXPENDITURE					
General Purpose Funding		(621,280)	(661,180)	(629,100)	(480,380)
Governance		(2,930,595)	(2,956,675)	(2,823,470)	(2,528,790)
Law Order & Public Safety		(659,320)	(664,550)	(724,710)	(699,720)
Health		(1,091,960)	(1,113,550)	(1,137,170)	(1,180,590)
Education & Welfare		0	0	0	0
Community Amenities		(6,991,107)	(7,029,377)	(6,298,605)	(7,567,600)
Recreation & Culture		(15,310,466)	(15,635,774)	(15,459,671)	(16,417,020)
Transport		(11,887,902)	(12,056,522)	(11,108,010)	(12,050,810)
Economic Services		(3,520,520)	(3,740,310)	(3,713,415)	(3,360,400)
Other Property & Services		(2,337,050)	(2,405,330)	(2,469,750)	(2,334,880)
Total Operating Expenditure	1,2	(45,350,200)	(46,263,268)	(44,363,901)	(46,620,190)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(3,682,000)	(3,656,500)	(1,649,800)	(3,518,250)
Furniture and Equipment	Capital	(2,469,975)	(2,579,025)	(1,439,100)	(1,619,960)
Plant and Equipment	Works	(2,268,000)	(2,350,100)	(1,330,500)	(2,540,125)
Subtotal	Programme	(8,419,975)	(8,585,625)	(4,419,400)	(7,678,335)
Infrastructure Expenditure					
Road Works		(3,770,175)	(3,869,125)	(2,038,742)	(5,106,780)
Landscape & Irrigation Works	Refer to	(684,320)	(729,470)	(190,470)	(1,813,200)
Drainage Works	Capital	(607,870)	(839,670)	(746,095)	(1,116,025)
Footpath Works	Works	(154,929)	(178,329)	(162,659)	(312,410)
Street Lighting	Programme	(337,925)	(402,925)	(182,825)	(606,830)
Car Park Improvements		0	0	0	(653,090)
Other Infrastructure		(442,880)	(559,980)	(214,620)	(566,910)
Parks and Reserves Improvements					
Irrigation Upgrades		(460,295)	(640,345)	(339,660)	(523,020)
Furniture & Lighting Upgrades		(3,105,420)	(3,100,770)	(2,046,250)	(1,823,300)
Playground Upgrades		0	(55,400)	(59,400)	(153,050)
Landscaping Upgrades		(559,155)	(563,005)	(550,300)	(970,490)
Subtotal		(10,122,969)	(10,939,019)	(6,531,021)	(13,645,105)
Total Capital Works Programme		(18,542,944)	(19,524,644)	(10,950,421)	(21,323,440)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(7,806,968)	(10,775,378)	(11,175,490)	(18,875,520)
Loan Repayment - Principal	6(f)	(441,600)	(441,600)	(441,585)	(461,950)
Loan Repayments - Self Supporting loans	6(f)	(39,600)	(39,600)	(19,340)	(39,110)
Payments for financial assets - self supporting loans		(200,000)	(200,000)	0	(200,000)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(107,040)	(107,040)	(120,200)	(14,150)
Total Other Outflows		(8,595,208)	(11,563,618)	(11,756,615)	(19,590,730)
TOTAL FUNDS REQUIRED		(72,488,352)	(77,351,530)	(67,070,937)	(87,534,360)
OPERATING REVENUE					
General Purpose Funding (excluding rates)	1(e),5	1,039,440	675,160	1,256,460	656,120
Governance		0	0	200	0
Law Order & Public Safety		34,300	34,300	41,300	34,300
Health		104,580	104,580	67,500	91,600
Education & Welfare	10	0	0	0	0
Community Amenities	10	4,799,880	4,754,380	4,853,890	5,121,490
Recreation & Culture	10	4,114,945	4,168,415	4,511,225	3,788,600
Transport		4,078,443	4,904,013	5,215,467	4,960,911
Economic Services		218,560	218,560	200,300	188,560
Other Property & Services	10	5,979,170	6,133,670	6,226,680	5,837,920
Total Operating Revenue		20,369,318	20,993,078	22,373,022	20,679,501
OTHER INFLOWS					
Reserve Utilised	7	17,380,332	17,462,902	9,393,742	20,780,370
Proceeds from Loans	6	0	0	0	0
Proceeds from self supporting loans	6	200,000	200,000	200,000	0
Proceeds from financial assets - self supporting loan		39,600	39,600	0	39,110
Proceeds from Disposal of Assets	4	411,000	381,000	418,320	10,426,000
Non cash items					
Write Back Depreciation	9	6,053,130	6,053,130	6,169,700	6,147,450
Write Back Loss On Disposal Of Assets	4	82,810	82,810	27,700	128,300
Opening Balance B/Fwd 1 July		2,810,995	7,247,843	7,247,843	3,558,460
Total Other Inflows		26,977,867	31,467,285	23,457,305	41,079,690
TO BE MADE UP FROM RATES	Refer to Rates Schedule	25,141,167	24,891,167	24,799,070	25,775,169
SURPLUS / (DEFICIT)		0	0	3,558,460	0

City of Subiaco
Cash flow statement

	Notes	2021/2022 Adopted Budget \$	2021/2022 Estimated Actual \$	2022/2023 Proposed Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		25,141,167	25,733,223	24,859,557
Operating Grants, Subsidies & Contributions		542,680	919,030	117,880
Reimbursements & Donations		739,260	940,580	742,180
Fees & Charges		10,991,619	12,473,427	11,974,217
Sanitation Charges		4,549,880	4,553,800	4,831,490
Interest Earnings		323,990	254,770	417,940
Goods & Services Tax		2,775,933	2,236,331	2,236,331
Other Revenue		522,500	511,090	582,000
		45,587,029	47,622,251	45,761,595
Payments				
Employee Costs		(21,024,428)	(21,914,594)	(22,428,582)
Materials & Contracts		(14,257,672)	(13,466,871)	(14,001,289)
Utility Charges		(885,900)	(918,580)	(934,300)
Insurance Expenses		(517,800)	(489,220)	(513,550)
Donations, Contributions and Grants Made		(202,000)	(173,200)	(252,000)
Interest Expenses		(341,530)	(343,886)	(319,470)
Goods & Services Tax		(2,775,933)	(1,054,952)	(2,236,331)
Other Expenditure		(1,344,915)	(1,395,502)	(1,253,410)
		(41,350,178)	(39,756,805)	(41,938,932)
Net Cash Provided By (Used In) Operating Activities	15	4,236,851	7,865,446	3,822,663
Cash Flows From Investing Activities				
Payments for Development of Land & Buildings		(2,415,000)	(807,200)	(3,127,000)
Payments for Development of Investment Properties		(1,267,000)	(842,600)	(391,250)
Payments for Purchase of Furniture		(2,469,975)	(1,439,100)	(1,619,960)
Payments for Purchase of Plant & Equipment		(2,268,000)	(1,330,500)	(2,540,125)
Payments for Construction of Infrastructure Assets		(10,122,969)	(6,531,021)	(13,645,105)
Payments for financial assets at amortised cost - self supporting loans		(200,000)	0	(200,000)
Non-operating Grants, Subsidies & Contributions		1,643,692	1,962,192	1,045,060
Proceeds from financial assets at amortised cost - self supporting loans		39,600	0	39,110
Proceeds from Sale of Land		0	0	10,000,000
Proceeds from Sale of Plant & Equipment		411,000	418,320	426,000
Net Cash Provided By (Used In) Investing Activities		(16,648,652)	(8,569,909)	(10,013,270)
Cash Flows From Financing Activities				
Proceeds from borrowing (Self Supporting Loans)		200,000	200,000	0
Repayment of borrowing	6	(441,600)	(441,585)	(461,950)
Repayment of borrowing (Self Supporting Loans)		(39,600)	(19,340)	(39,110)
Net Cash Provided By (Used In) Financing Activities		(281,200)	(260,925)	(501,060)
Net Increase (Decrease) in Cash Held		(12,693,001)	(965,388)	(6,691,667)
Cash held beginning of period		67,209,350	70,183,770	69,218,382
Cash held end of period		54,516,349	69,218,382	62,526,715
Reconciliation of cash:				
	12			
Cash at Bank		7,093,775	10,500,479	5,713,662
Cash at Bank - Restricted		47,422,574	58,717,903	56,813,053
		54,516,349	69,218,382	62,526,715

* This statement is to be read in conjunction with the accompanying notes

City of Subiaco
Capital Funding Summary

	2021/2022 Adopted Budget \$	2021/2022 Revised Budget \$	2021/2022 Estimated Actual \$	2022/2023 Proposed Budget \$
Capital Works				
Land and Buildings	(3,682,000)	(3,656,500)	(1,649,800)	(3,518,250)
Furniture and Equipment	(2,469,975)	(2,579,025)	(1,439,100)	(1,619,960)
Plant and Equipment	(2,268,000)	(2,350,100)	(1,330,500)	(2,540,125)
Road Works	(3,770,175)	(3,869,125)	(2,038,742)	(5,106,780)
Landscape & Irrigation Works	(684,320)	(729,470)	(190,470)	(1,813,200)
Drainage Works	(607,870)	(839,670)	(746,095)	(1,116,025)
Footpath Works	(154,929)	(178,329)	(162,659)	(312,410)
Street Lighting	(337,925)	(402,925)	(182,825)	(606,830)
Car Park Improvements	0	0	0	(653,090)
Other Infrastructure	(442,880)	(559,980)	(214,620)	(566,910)
Parks and Reserves Improvements				
Irrigation Upgrades	(460,295)	(640,345)	(339,660)	(523,020)
Furniture & Lighting Upgrades	(3,105,420)	(3,100,770)	(2,046,250)	(1,823,300)
Playground Upgrades	0	(55,400)	(59,400)	(153,050)
Landscaping Upgrades	(559,155)	(563,005)	(550,300)	(970,490)
Total Capital Works Programme	(18,542,944)	(19,524,644)	(10,950,421)	(21,323,440)
Reserves Utilised for Capital Works				
Buildings and Facilities	2,063,200	2,047,100	770,900	2,863,200
Capital Investment	1,598,800	1,589,400	853,600	626,050
Investment Income	7,450,785	7,714,675	4,839,257	7,094,820
Infrastructure Replacement	3,273,007	3,368,677	1,186,472	6,719,605
Parking and Public Transport Facilities	300,000	300,000	0	518,000
Information Technology Systems	118,100	163,100	0	0
Waste Management	201,000	237,000	86,000	1,027,625
Plant & Equipment Replacement	1,356,000	1,392,200	786,280	786,500
Public Art Reserve	127,360	227,360	0	216,580
Total Reserves Utilised	16,488,252	17,039,512	8,522,509	19,852,380
Contributions to the Development of Assets				
Main Roads WA - MRRG	557,317	565,067	478,047	425,500
Main Roads WA - Blackspot	148,960	175,600	175,600	141,660
Department of Transport & Regional Development	122,360	122,360	122,360	97,900
Bikewest	40,000	63,090	48,090	15,000
Department of Sport and Recreation	775,055	818,525	859,875	80,000
Capital Contributions - Roads	0	0	106,400	150,000
Capital Grants - Infrastructure	0	312,090	171,820	135,000
Total Contributions to the Development of Assets	1,643,692	2,056,732	1,962,192	1,045,060
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	411,000	381,000	418,320	426,000
Total Proceeds Disposal of Assets	411,000	381,000	418,320	426,000
TOTAL MUNICIPAL FUNDS REQUIRED	0	(47,400)	(47,400)	0

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 budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements or concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost.

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.

b) 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.

c) Change in Accounting Policies

On the 1 July 2022 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

d) 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.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example loans and transfers between Funds) have been eliminated.

All monies held in the Trust Funds are excluded from the financial statements.

e) 2021-2022 Estimated Actual Balances

Balances shown in this budget as 2020-2021 estimated actual are as forecast at the time of budget preparation and are subject to final adjustments.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

f) Rounding Off Figures

All figures shown in this budget, other than the rate in the dollar, are rounded to the nearest dollar.

g) 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.

h) Superannuation

The City of Subiaco contributes to a number of superannuation funds on behalf of its employees. All funds to which the City contributes are defined contribution plans. The City contributes an amount calculated at 10.5% of the employee's gross salaries and wages (Superannuation Guarantee Contribution). The City also contributes to superannuation 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 4.5% for employees commencing after 1st February 2017). These contributions are shown as an expense. No liability for accumulated benefits has been recognised in these budget statements.

i) 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.

j) Financial Assets at Amortised Cost

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

k) 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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

l) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

m) Leases

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 City uses its incremental borrowing rate.

n) 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

o) Lease Liabilities

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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

p) 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 City uses its incremental borrowing rate.

q) 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.

r) 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.

s) 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.

Gains and Losses on Disposal

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.

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.

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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

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

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

Amortisation

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

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.

t) 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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

u) Employee Benefits

Short-term employee benefits

Provision is made for the City'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's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

v) Contract Assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

w) Borrowing Costs

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.

x) Provisions

Provisions are recognised when the City has a present 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.

y) 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.

z) Current and Non-Current Classification.

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City 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 or non-current based on the City's intention to release for sale.

aa) Comparative Figures

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

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

ab) 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.

ac) 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 2022 where the works are not to be completed in the 2020/21 financial year, in order to undertake the works in a subsequent year.

ad) 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.

ae) 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.

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

Health

Objective: To protect the health of all persons and promote environmental quality.

Administration, inspection and operations of programs concerned with the general health of the community.

Education and Welfare

Objective: To contribute towards the well being of people with special needs.

Maintenance of pre-school buildings and provision of seniors activities.

Community Amenities

Objective: To provide waste management services which minimise adverse environmental impacts, orderly and controlled development of land and the built environment, and well maintained public conveniences.

This includes the collection and disposal of community and domestic rubbish and recycling, and the administration and operation of town planning and sustainable development within the local government.

Recreation and Culture

Objective: To provide and support community recreational and cultural pursuits.

Maintenance of community, recreation and function centres, various reserves, and operation of the library.

Transport

Objective: To facilitate safe and convenient transport access.

Construction and maintenance of roads, drainage works, footpaths, traffic facilities.

Economic Services

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

Area promotion and building control services.

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 7.7488 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	6,754 properties, with a total GRV of \$186,614,337
(ii) Commercial Properties	1,121 properties, with a total GRV of \$116,479,682
(iii) Industrial Properties	10 properties, with a total GRV of \$ 857,620

The Rates Charge will be 7.7488 cents for every dollar of Gross Rental Value, and will yield the following:

(i) Residential Properties	14,460,337
(ii) Commercial Properties	9,025,757
(iii) Industrial Properties	66,455
	23,552,549

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	1,346 properties, with a total GRV of \$16,619,339
(ii) Commercial properties	152 properties, with a total GRV of \$ 1,913,841

This minimum rate will yield the following:

(i) Residential properties	1,601,740
(ii) Commercial properties	180,880
	1,782,620

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 7.7488 cents for every dollar of gross rental value.

c) Specified Area Rate

The City does not charge a Specified Area Rate.

3 RATING AND VALUATIONS [Reg. 23] Continued

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 \$7,318,467.

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

There is no discount applicable to early payment of rates.

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

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

If the ratepayer elects to pay their rates in one payment the due date for payment will be not earlier than 35 days after date of service of the notice of valuation and rate (proposed due date 22 September 2022).

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 22 September 2022)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 1 December 2022)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 2 February 2023)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 6 April 2023)

An administration charge of fifty two dollars and twenty cents (\$52.20) will be levied on each property when the ratepayer elects to pay by instalments. It is estimated that the City will receive \$150,000 in instalment administration fees.

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

An interest charge of seven percent (7%) per annum (or as gazetted), calculated daily, will be imposed on rates charges and any other charges if payment is not received by the applicable due date. It is estimated that the City will receive \$67,000 in late payment interest.

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

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

4 ASSET DISPOSALS [Reg. 27(d)]

The City proposes to dispose of 21 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 \$540,150 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$426,000 resulting in an estimated book loss of \$114,150. Please refer to the Plant & Equipment Summary 2022-2023 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

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

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

(i) Reserve funds invested	262,440
(II) Other funds invested	80,000
Total estimated earnings from investments	342,440

6 BORROWINGS [Reg. 29]

a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2022.

b) Overdraft Outstanding at End of Financial Year.

The City will have no outstanding overdraft accounts as at the 30 June 2022.

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 2022-23 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 2022-2023 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	416,700		28,140	41,650	375,050
121B	Rosalie Park Improvements B	98,445		6,530	8,510	89,935
121C	Rosalie Park Improvements C	759,700		38,740	48,790	710,910
121D	Rosalie Park Improvements D	68,690		2,580	22,130	46,560
123A	Underground Power Round 6	2,328,190		133,560	144,530	2,183,660
123B	Underground Power Round 7	1,615,080		83,450	98,280	1,516,800
127	Major Open Parkland (Lake Jualbup)	636,950		22,970	98,060	538,890
128	Regal Theatre (*)	180,660		3,500	39,110	141,550
		6,104,415	0	319,470	501,060	5,603,355

(*) Self Supporting Loan

The comparative information from the 2021-2022 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	455,860		30,850	39,160	416,700
121B	Rosalie Park Improvements B	106,460		7,070	8,015	98,445
121C	Rosalie Park Improvements C	806,340		41,180	46,640	759,700
121D	Rosalie Park Improvements D	90,100		3,460	21,410	68,690
123A	Underground Power Round 6	2,465,570		141,710	137,380	2,328,190
123B	Underground Power Round 7	1,709,010		88,380	93,930	1,615,080
127	Major Open Parkland (Lake Jualbup)	732,000		26,650	95,050	636,950
128	Regal Theatre (*)	0	200,000	4,586	19,340	180,660
		6,365,340	200,000	343,886	460,925	6,104,415

(*) Self Supporting Loan

The comparative information from the 2021-2022 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	455,850		30,850	39,170	416,680
121B	Rosalie Park Improvements B	106,460		7,070	8,020	98,440
121C	Rosalie Park Improvements C	806,350		41,180	46,640	759,710
121D	Rosalie Park Improvements D	90,100		3,460	21,410	68,690
123A	Underground Power Round 6	2,465,580		141,710	137,380	2,328,200
123B	Underground Power Round7	1,709,010		88,380	93,930	1,615,080
127	Major Open Parkland (Lake Jualbup)	732,010		26,650	95,050	636,960
128	Regal Theatre (*)	0	200,000	2,230	39,600	160,400
		6,365,360	200,000	341,530	481,200	6,084,160

(*) Self Supporting Loan

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

An allowance has been made in the 2022-2023 budget for the following payments to the mayor and councillors:

Meeting attendance Fees and Allowances

- (i) Meeting attendance fee for councillors of \$23,230 per annum
- (ii) Meeting attendance fee for the mayor of \$31,150 per annum
- (iii) Mayoral allowance for the mayor of \$63,340 per annum
- (iv) Deputy mayoral allowance for the deputy mayor of \$15,835 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

MAYOR

Mayor David McMullen	
Meeting attendance fee	31,150
Mayoral allowance	63,340
ICT Expenses Allowance	3,500
TOTAL	97,990

DEPUTY MAYOR

Deputy Mayor Stephanie Stroud	
Meeting Attendance Fee	23,230
Deputy Mayoral allowance	15,835
ICT Expenses Allowance	2,900
TOTAL	41,965

COUNCILLORS

Crs Mark Burns, Rosemary De Vries, Angela Hamersley, Lynette Jennings, Garry Kosovich, Rick Powell, Simon White.

Meeting Attendance Fee	23,230
ICT Expenses Allowance	2,900
TOTAL	26,130

Expenses relating to reimbursements under

- (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.

8 RESERVES [Reg. 27(h)]

The estimated movements in the City's reserves for the 2022-23 financial year, with a comparison to the 2021-22 financial year, are shown in the Summary of Transfers To & From Reserve 2022-23 schedule, which is included in the supporting schedules of this document.

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

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 2021-2022	Budgeted Depreciation 2022-2023
Governance	230	230
Law, Order & Public Safety	15,570	15,570
Health	13,890	13,890
Education & Welfare	7,470	7,470
Community Amenities	565,310	565,310
Recreation & Culture	2,112,590	2,151,830
Transport	2,784,460	2,839,540
Economic Services	9,900	9,900
Other Property & Services	543,710	543,710
Total Depreciation	6,053,130	6,147,450

With the introduction of Fair Value reporting, the city's asset information is continuously improving. The 2022-23 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 2022-23 Schedule of Fees and Charges are included at the back of this budget document.

The 2022-23 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	Budget 2021-2022	Budget 2022-2023
General Purpose Funding	205,000	205,000
Governance	0	0
Law Order & Public Safety	34,300	34,300
Health	81,100	91,600
Education and Welfare	30,830	31,820
Community Amenities	249,500	249,500
Recreation and Culture	2,741,270	3,136,700
Transport	3,120,776	3,868,701
Economic Services	210,560	180,560
Other Properties and Services	5,266,940	5,130,620
Grand Total	11,940,276	12,928,801

11 BORROWING COSTS (Interest)

Loans	319,470
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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 2021-2022	Budget 2022-2023
Cash & Investments		
Cash at Bank & Investments	69,218,383	62,526,715
Debtors		
Rates Debtors	150,000	1,065,612
Sundry Debtors	496,573	1,263,789
Other Current Assets		
Total Current Assets	69,864,956	64,856,116
LESS CURRENT LIABILITIES		
Creditors & Provisions		
Creditors	2,663,197	3,062,668
Provision for Employee Entitlements (Current)	3,305,149	3,560,149
Income in Advance	291,812	91,812
Loan Liability (Current)	482,214	482,214
Loan Liability Self Supporting Loan (Current)	0	39,800
Contract Liabilities	136,348	136,348
Lease Liabilities	219,869	219,869
Bonds	1,192,086	1,192,086
Total Current Liabilities	8,290,676	8,784,947
ADD BACK LOAN AND LEASE LIABILITY	702,084	741,884
LESS RESTRICTED ASSETS		
Cash Backed Reserves	58,717,903	56,813,053
Other Restricted Assets	0	0
Total Restricted Assets	58,717,903	56,813,053
NET CURRENT ASSETS	3,558,460	0

* The balances as at 30/6/22 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

	Budget 2021-2022	Estimated Actual 2021-2022	Budget 2022-2023
Change in net assets resulting from operations As per Operating Statement	160,285	2,808,191	(165,520)
Add/(Less) non cash items:			
Depreciation	6,053,130	6,169,700	6,147,450
Profit/Loss on sale of assets	(24,230)	(92,500)	114,150
Government grants & subsidies adjustment	(1,643,692)	(1,962,192)	(1,045,060)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in debtors	(758,657)	1,267,611	(1,680,196)
Change in accrued revenue			
Change in prepayments			
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	197,647	(60,374)	199,471
Net cash provided by operating activities	4,236,851	7,865,446	3,822,663

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget
2022-2023**

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

Source	Project	Amount
Main Roads WA - MRRG	Road Improvements	425,500
Main Roads WA - Blackspot	Road Improvements	141,660
Bikewest	Cycling Improvements	15,000
Department of Transport & Regional Development	Road Improvements	97,900
Department of Sport & Recreation	Parks Lighting Improvements	80,000
Capital Contributions - Roads	Road Improvements	150,000
Capital Grants - Infrastructure	Infrastructure Improvements	135,000
		1,045,060

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 2022-2023**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2022-2023 \$
GENERAL RATE REVENUE	3				
@ 7.7488 cents in the dollar					
GRV - Residential	3a	6,754	186,614,337	7.7488	14,460,337
GRV - Commercial	3a	1,121	116,479,682	7.7488	9,025,757
GRV - Industrial	3a	10	857,620	7.7488	66,455
Sub Totals		7,885	303,951,639		23,552,549
 <i>Minimum Rates</i>					
@ 1190					
GRV - Residential	3b	1,346	16,619,339	1,190	1,601,740
GRV - Commercial	3b	152	1,913,841	1,190	180,880
GRV - Industrial	3b	-	-	1,190	-
Sub Totals		1,498	18,533,180		1,782,620
Total General Rates to be Levied			322,484,819		25,335,169
Interim Rates					435,000
Back Rates					5,000
Total made up from rates					25,775,169
NET REVENUE FROM RATES					25,775,169

SUMMARY OF TRANSFERS TO & FROM RESERVE 2022/2023

	2021/2022 Budget				2021/2022 Estimated Actual				2022/2023 Budget			
	Opening Balance 1 July 21	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 22	Opening Balance 1 July 21	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 22	Opening Balance 1 July 22	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 23
RESERVE ACCOUNT												
Buildings and Facilities	3,053,944	596,130	2,063,200	1,586,874	2,329,813	711,070	770,900	2,269,983	2,269,983	9,076,440	2,863,200	8,483,223
Capital Investment	28,091,055	135,090	1,598,800	26,627,345	28,273,486	0	853,600	27,419,886	27,419,886	992,140	626,050	27,785,976
Investment Income	10,747,005	3,701,450	7,770,285	6,678,170	11,136,001	3,844,450	5,158,746	9,821,705	9,821,705	5,566,670	7,412,910	7,975,465
Infrastructure Replacement	6,699,405	2,125,880	3,273,007	5,552,278	6,680,671	5,328,690	1,186,472	10,822,889	10,822,889	2,274,290	6,719,605	6,377,574
Parking and Public Transport Facilities	2,388,505	6,160	300,000	2,094,665	2,468,570	6,430	0	2,475,000	2,475,000	7,620	518,000	1,964,620
Waste Management	2,987,552	198,808	201,000	2,985,360	3,044,531	7,930	86,000	2,966,461	2,966,461	10,600	1,027,625	1,949,436
Plant & Equipment Replacement	1,741,158	351,680	1,356,000	736,838	1,729,392	400,610	786,280	1,343,722	1,343,722	252,890	786,500	810,112
Undergrounding of Powerlines	76,601	450,300	461,400	65,501	80,574	450,210	461,394	69,390	69,390	450,270	459,820	59,840
Information Technology Systems	396,849	760	118,100	279,509	346,852	185,900	0	532,752	532,752	1,700	0	534,452
Student Bursaries	58,648	270	0	58,918	58,647	150	0	58,797	58,797	270	0	59,067
Public Art	656,367	189,990	188,540	657,817	690,679	189,800	54,100	826,379	826,379	192,180	316,660	701,899
Heritage Grants Scheme	98,849	50,450	50,000	99,299	96,939	50,250	36,250	110,939	110,939	50,450	50,000	111,389
Total Reserve Account	56,995,938	7,806,968	17,380,332	47,422,574	56,936,155	11,175,490	9,393,742	58,717,903	58,717,903	18,875,520	20,780,370	56,813,053

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
PROPOSED CAPITAL WORKS SUMMARY 2022/2023

Project Name	Budget Account	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												
Thomas Street	06.00002	35,000	0	35,000	0	35,000	0	0	0	0	0	0
Onslow Road	06.00008	0	237,670	237,670	237,670	0	0	0	0	0	0	0
Jersey Park (Cnr Jersey St and Roberta St)	06.00016	0	160,210	160,210	160,210	0	0	0	0	0	0	0
Subiaco Road	06.00018	51,895	0	51,895	0	51,895	0	0	0	0	0	0
Stubbs Terrace	06.00028	100,000	0	100,000	0	0	0	0	0	100,000	0	0
Derby Road and Gloster Street	06.00030	35,000	0	35,000	0	35,000	0	0	0	0	0	0
Coghlan Road	06.00032	35,000	0	35,000	0	0	0	0	0	35,000	0	0
Salisbury Street	06.00075	0	45,960	45,960	45,960	0	0	0	0	0	0	0
Olive Street	06.00082	0	264,260	264,260	264,260	0	0	0	0	0	0	0
Station Street	06.00119	0	72,230	72,230	72,230	0	0	0	0	0	0	0
ROW 470 and ROW 471	06.00471	0	78,800	78,800	78,800	0	0	0	0	0	0	0
Sub-total		256,895	859,130	1,116,025	859,130	121,895	0	0	0	135,000	0	0
Footpath Replacement												
Bishop Street - Upham St to Hay St	05.00026	22,000	0	22,000	0	22,000	0	0	0	0	0	0
Nicholson Road - Arthur St to Salisbury Rd	05.00009	0	42,750	42,750	42,750	0	0	0	0	0	0	0
Heytesbury Road	05.00010	0	9,860	9,860	9,860	0	0	0	0	0	0	0
Barker Road - Townshend Rd to 211 Barker Rd	05.00013	0	23,640	23,640	23,640	0	0	0	0	0	0	0
Townshend Road - Park St to Bedford Ave	05.00019	0	33,520	33,520	33,520	0	0	0	0	0	0	0
Cardigan Terrace - Roseberry St to Peel St	05.00033	0	27,580	27,580	27,580	0	0	0	0	0	0	0
Cuthbert Street - Herbert St to Hilda St	05.00062	0	58,510	58,510	58,510	0	0	0	0	0	0	0
Lawler Street - Federal St to Hensman Rd	05.00072	0	61,720	61,720	61,720	0	0	0	0	0	0	0
Pram Ramps, Tactile Ground Surface Indicators & Grab Rails - Various Locations	05.99999	0	32,830	32,830	32,830	0	0	0	0	0	0	0
Sub-total		22,000	290,410	312,410	290,410	22,000	0	0	0	0	0	0
Local Road Improvements												
Rokeby Road South (Thomas to Bagot)	01.00004	1,135,410	0	1,135,410	0	1,135,410	0	0	0	0	0	0
Brigid Road (MRWA-Low Cost Urban Roads Safety Projects)	20.00023	0	282,360	282,360	82,360	0	0	0	200,000	0	0	0
Railway Road (Waylen to Rankin)	01.00006	0	203,880	203,880	203,880	0	0	0	0	0	0	0
Churchill Ave (Olive to Townshend)	01.00023	0	85,360	85,360	85,360	0	0	0	0	0	0	0
Coghlan Road (Roberts to Subiaco)	01.00032	0	103,500	103,500	103,500	0	0	0	0	0	0	0
William Street (Keightley to Nicholson)	01.00051	0	65,150	65,150	65,150	0	0	0	0	0	0	0
Redfern Street (View to Union)	01.00073	0	96,880	96,880	96,880	0	0	0	0	0	0	0
Northmore Street (Woolnough to Stevens)	01.00088	0	68,290	68,290	68,290	0	0	0	0	0	0	0
Denis Street (Forrest to Hay)	01.00147	0	48,790	48,790	48,790	0	0	0	0	0	0	0
Stevens Street (Northmore to Dakin)	01.00156	0	62,260	62,260	62,260	0	0	0	0	0	0	0
Hood Street	01.00124	404,580	0	404,580	0	404,580	0	0	0	0	0	0
Other Traffic Management		0	137,900	137,900	137,900	0	0	0	0	0	0	0
Sub-total		1,539,990	1,154,370	2,694,360	954,370	1,539,990	0	0	200,000	0	0	0
Major Road Improvement												
Roberts Road (Coglan intersection) (MRRG)	01.00005	0	67,500	67,500	34,710	0	0	0	32,790	0	0	0
Roberts Road (Townshend intersection) (MRRG)	01.00019	0	80,360	80,360	42,060	0	0	0	38,300	0	0	0
Aberdare Rd (Railway to Smyth) (MRRG)	01.00007	0	160,670	160,670	85,760	0	0	0	74,910	0	0	0
Aberdare Rd (Smyth to Quadrangle) (MRRG)	01.00029	0	79,910	79,910	41,000	0	0	0	38,910	0	0	0
Hammersley Road (MRRG)	01.00011	0	82,840	82,840	42,250	0	0	0	40,590	0	0	0
Nicholson Road - Derby Rd (Blackspot)	21.00009	0	124,760	124,760	61,430	0	0	0	63,330	0	0	0
Townshend Road - Barker Rd (Blackspot)	21.00019	0	105,060	105,060	51,730	0	0	0	53,330	0	0	0
Bagot Road (Blackspot)	21.00012	0	49,250	49,250	24,250	0	0	0	25,000	0	0	0
Sub-total		0	750,350	750,350	383,190	0	0	0	367,160	0	0	0
Lighting Improvements												
St Lighting Improvements/Security Enhancement		199,300	407,530	606,830	407,530	199,300	0	0	0	0	0	0
Sub-total		199,300	407,530	606,830	407,530	199,300	0	0	0	0	0	0

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
PROPOSED CAPITAL WORKS SUMMARY 2022/2023

Project Name	Budget Account	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 \$
Streetscape Improvements												
Seddon Street (*)	01.00143	0	1,300,000	1,300,000	1,300,000	0	0	0	0	0	0	0
Ada Street	02.00151	200,000	0	200,000	0	200,000	0	0	0	0	0	0
Public Realm (*)		0	735,750	735,750	585,750	0	0	0	150,000	0	0	0
Sub-total		200,000	2,035,750	2,235,750	1,885,750	200,000	0	0	150,000	0	0	0
Laneways - Improvements/Renewals												
ROW resurfacing		0	362,070	362,070	264,170	0	0	0	97,900	0	0	0
Sub-total		0	362,070	362,070	264,170	0	0	0	97,900	0	0	0
Park and Reserves												
Reticulation Improvements		300,700	222,320	523,020	222,320	220,700	0	0	0	80,000	0	0
Playground Equipment Improvements		0	153,050	153,050	153,050	0	0	0	0	0	0	0
Public Domain Furniture Improvements		21,530	742,010	763,540	742,010	21,530	0	0	0	0	0	0
Park Lighting Improvements		1,038,300	21,460	1,059,760	21,460	1,038,300	0	0	0	0	0	0
Sub-total		1,360,530	1,138,840	2,499,370	1,138,840	1,280,530	0	0	0	80,000	0	0
Environmental Improvements												
Landscaping Improvements		0	631,040	631,040	631,040	0	0	0	0	0	0	0
Station Street Improvements	15.10416	200,000	0	200,000	0	200,000	0	0	0	0	0	0
Lake Environment Improvements	15.10453	0	49,800	49,800	49,800	0	0	0	0	0	0	0
Greening Strategy	15.10450	0	39,850	39,850	39,850	0	0	0	0	0	0	0
Storm Water Quality Strategy	15.10451	0	49,800	49,800	49,800	0	0	0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	10.80042	0	153,530	153,530	153,530	0	0	0	0	0	0	0
Cycling Improvements		339,000	538,450	877,450	538,450	324,000	0	0	0	15,000	0	0
Sub-total		539,000	1,462,470	2,001,470	1,462,470	524,000	0	0	0	15,000	0	0
Other Projects												
Car Parking Improvements		0	453,090	453,090	453,090	0	0	0	0	0	0	0
Parking Management Information System		0	218,000	218,000	218,000	0	0	0	0	0	0	0
Street Furniture Improvements		55,000	39,400	94,400	39,400	55,000	0	0	0	0	0	0
Bus Shelter Improvements	09.99999	63,000	39,400	102,400	39,400	63,000	0	0	0	0	0	0
Public Art	14.14101	100,000	116,580	216,580	116,580	100,000	0	0	0	0	0	0
Sub-total		218,000	866,470	1,084,470	866,470	218,000	0	0	0	0	0	0
Land, Buildings & Furniture												
Building Facilities Improvements		1,232,000	1,980,000	3,212,000	1,980,000	1,232,000	0	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works		106,250	200,000	306,250	200,000	106,250	0	0	0	0	0	0
Major Information Systems Improvements		697,810	524,750	1,222,560	524,750	697,810	0	0	0	0	0	0
Major Information Technology Improvements		192,000	147,000	339,000	147,000	192,000	0	0	0	0	0	0
Sub-total		2,228,060	2,851,750	5,079,810	2,851,750	2,228,060	0	0	0	0	0	0
Lords Recreation Centre												
Information Technology Improvements	601084.0948.08	0	40,400	40,400	40,400	0	0	0	0	0	0	0
Sub-total		0	40,400	40,400	40,400	0	0	0	0	0	0	0
Sub-total (Capital)		6,563,775	12,219,540	18,783,315	11,404,480	6,333,775	0	0	815,060	230,000	0	0
Plant and Equipment		0	2,540,130	2,540,130	2,114,130	0	426,000	0	0	0	0	0
TOTAL CAPITAL WORKS PROPOSALS		6,563,775	14,759,670	21,323,445	13,518,610	6,333,775	426,000	0	815,060	230,000	0	0

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

PLANT AND EQUIPMENT SUMMARY 2022/2023

	Fleet No.	Plant No.	Asset No	Rego.No.	Month of Changeover	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
LIGHT VEHICLES												
GOVERNANCE												
Director Corporate Services	LV334	1049	3087	1HFD036	March	47,500	24,000	23,500	0	22,000	(2,000)	0
HEALTH & BUILDING												
Manager Building & Health	LV327	985	3081	1HBC831	July	35,000	15,000	20,000	0	20,130	0	5,130
LORDS RECREATION SERVICES												
Manager Recreation Services	LV329	987	3062	1HCK370	October	38,500	15,000	23,500	0	15,580	0	580
ECONOMIC DEVELOPMENT & PLACE												
Manager Economic Development & Place	LV338	3139	3143	1HNG493	June	38,500	15,000	23,500	0	15,000	0	0
INFORMATION SERVICES												
Manager Information Services	LV337	1085	3136	1HKB665	June	38,500	15,000	23,500	0	15,000	0	0
FINANCIAL SERVICES												
Manager Financial Services	LV340	1086	3135	1HKB654	June	38,500	15,000	23,500	0	15,000	0	0
OPERATIONS AND ENVIRONMENT SERVICES (PARKS)												
Coordinator Parks Operations	LV331	989	3082	1HEF024	October	33,500	15,000	18,500	0	18,840	0	3,840
Coordinator Parks Development	LV339	3140	3144	1HNG492	June	33,500	15,000	18,500	0	15,000	0	
OPERATIONS AND ENVIRONMENT SERVICES (INFRASTRUCTURE)												
Pool Vehicle	LV319	951	3049	1GXP960	January	35,000	15,000	20,000	0	12,000	(3,000)	0
Coordinator Traffic & Development	LV332	990	3085	1HFC944	October	33,500	15,000	18,500	0	17,790	0	2,790
Principal Engineer	LV333	992	3086	1HDG953	October	38,500	15,000	23,500	0	19,320	0	4,320
Coordinator Asset & Sustainability	LV335	1050	3083	1HFD038	January	33,500	15,000	18,500	0	15,000	0	0
Pool Vehicle	LV322	957	3062	1GZB364	October	35,000	15,000	20,000	0	15,560	0	560
Coordinator Infrastruture & Waste	LV330	988	3090	1HCK371	October	33,500	15,000	18,500	0	17,010	0	2,010
TOTAL LIGHT VEHICLES						512,500	219,000	293,500	0	233,230	(5,000)	19,230
HEAVY VEHICLES												
PARKS												
Hino 500 Series 1628 Short Dual Steer Water Truck	HV66	869	2968	1GLL027	July	200,000	25,000	175,000	0	53,680		28,680
TOTAL						200,000	25,000	175,000	0	53,680	0	28,680
WASTE SERVICES												
Mercedes Econic 2630LL Waste Wagon (Wally)	HV63	825	2953	1GIP051	October	450,000	70,000	380,000	0	106,980		36,980
Mercedes Econic 2630LL Waste Wagon (Recyclone)	HV64	826	2952	1GIP052	October	450,000	70,000	380,000	0	106,980		36,980
TOTAL						900,000	140,000	760,000	0	213,960	0	73,960
TRUCKS & PLANT												
Hino 300 Series 716 Auto Medium Flocon	HV61	827	2956	1GIY572	February	210,000	30,000	180,000		20,850	(9,150)	0
TOTAL						210,000	30,000	180,000	0	20,850	(9,150)	0
TOTAL HEAVY VEHICLES						1,310,000	195,000	1,115,000	0	288,490	(9,150)	102,640

PLANT AND EQUIPMENT SUMMARY 2022/2023

	Fleet No.	Plant No.	Asset No	Rego.No.	Month of Changeover	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
MAJOR PLANT												
PARKS SERVICES												
Peruzzo Rotovac Sweeper	MP88	765	2904	21811	August	15,000	2,000	13,000	0	2,430		430
Toro Groundmaster 3500-D Mower Ride On	MP93	888	3026	1GSM052	July	60,000	5,000	55,000	0	8,000		3,000
Toro Groundmaster 7210 Mower Ride On	MP94	889	3027	1GSM053	July	45,000	5,000	40,000	0	8,000		3,000
TOTAL						120,000	12,000	108,000	0	18,430	0	6,430
TOTAL MAJOR PLANT						120,000	12,000	108,000	0	18,430	0	6,430
MINOR PLANT												
FIELD SERVICES												
Ticket Machines - Renew	Various	N.A.	Various	N.A.		300,000	0	300,000	0	0	0	0
LORDS												
Plant & Equipment	Various	N.A.	Various	N.A.		30,000	0	30,000	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
FOGO Rollout Green Lidded 240L Bins	N.A.	N.A.	N.A.	N.A.		216,630	0	216,630	0	0	0	0
TOTAL MINOR PLANT						597,630	0	597,630	0	0	0	0
TOTAL PLANT REPLACEMENT BUDGET						2,540,130	426,000	2,114,130	0	540,150	(14,150)	128,300

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2022-23

Activity	Description	Amount
OFFICE OF THE CEO		
COMMUNICATIONS AND ENGAGEMENT		
Recurrent Projects		
Strategic Community Plan	Review to support development of Council Plan	63,500
CORPORATE SERVICES		
PEOPLE & ORGANISATIONAL DEVELOPMENT		
Recurrent Projects		
Safety Compliance	OSH Management	16,780
OTHER GOVERNANCE		
Recurrent Projects		
Recurrent Projects	Review of Corporate Business Plan / Council Plan and other Governance projects.	53,300
Specialist Advice	Governance Workshops	8,800
Non-recurrent Projects		
Non-recurrent Projects	Local Government Reviews	49,500
FINANCIAL SERVICES		
Recurrent Projects		
Reviews	Various procedure and operational reviews including process mapping	24,480
Process Improvements	Process improvements	12,800
Asset Valuations	Data collection and valuation of Assets at Fair Value for financial reporting purposes	134,810
Non-recurrent Projects		
Non-recurrent Projects	Completion of AP Workflow project.	50,000
CUSTOMER RELATIONS		
Recurrent Projects		
Recurrent Projects	Customer Service accreditation and benchmarking models.	6,200
COMMERCIAL PARKING		
Recurrent Projects		
Parking Projects	Collection of data for website integration	55,000
COMMUNITY & DEVELOPMENT SERVICES		
ECONOMIC DEVELOPMENT		
Recurrent Projects		
Economic Development Projects	Actions from the Business Investment Plan eg. Small business start-up initiatives, incubator support programs and pedestrian movement data collection.	77,210
Business Attraction and Retention	Actions from the Business Investment Plan eg. Small business start-up initiatives, incubator support programs and pedestrian movement data collection.	25,360
Non-recurrent Projects		
Business Grants	Business Grants Program	19,800
PLACE MANAGEMENT		
Recurrent Projects		
Festive Decorations	Festive Decorations	36,980
Non Recurrent Projects		
New Initiatives	Place Plan and Town Centre special projects.	21,010
MUSEUM		
Operational Expenses		
Oral History	Collection of oral histories	4,900
Recurrent Projects		
Local History Projects	Local History initiatives e.g. See Subi on Sunday, Heritage Month activities, Family History activities	24,040
Non-recurrent Projects		
Honour Boards	Research and commission replacement Honour Boards for the Council Chambers.	50,000

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2022-23

Activity	Description	Amount
COMMUNITY PROGRAMS		
Operational Expenses		
Community Organisation Support	To provide training and support for Community Organisations within Subiaco so as to increase their capacity to deliver services to residents; and be sustainable.	17,000
Positive Ageing Initiatives	To provide opportunities to offer positive ageing events to Seniors living in the City.	30,000
Other Expenses		
Partnership Contributions	Partnerships in homelessness initiatives	20,000
Recurrent Projects		
Community Safety Initiatives	Implementaion of actions from Communtiy Safety and Crime Prevention Plan	39,900
Social Development Projects	Deliver support to vulnerable members of the community through health and wellbeing initiatives e.g. homelessness mental health	8,600
Active Transport Initiatives	Initiatives to get the community (residents, as well as people that come to the City for work to use alternative modes of transport e.g. walking school bus).	11,000
Access and Inclusions Initiatives	Implementation of Disability Access and Inclusion Plan actions	2,500
Health & Wellbeing Initiatives	Community health and wellbeing initiatives	4,000
Non-recurrent Projects		
Non-recurrent Projects	Completion of Social Infrastructure Report	49,500
New Initiatives	New Initiatives based around community wellbeing	9,900
COMMUNITY DEVELOPMENT SERVICES		
Non-recurrent Projects		
Non-recurrent Projects	Reconciliation Action Plan	78,400
New Initiatives	Culture and Arts workshops	4,100
Events	Scribblers Festival	60,000
PLANNING SERVICES		
Recurrent Projects		
Planning and Heritage Studies	Actions implement from the City's Local Planning Strategy - local development, precinct and master plan studies including heritage studies	367,100
Heritage Incentives	Heritage Incentives including the City's Heritage Advisory Service	11,700
Non-recurrent Projects		
Subi East	Specialist advice and assistance for Subi East master planning, an project management of Subi East redevelopment.	200,500
Precinct Planning	Detailed studies to support Local Planning Scheme and Local Planning Strategy progression and implementation	29,900
BUILDING SERVICES		
Recurrent Projects		
Public Information Programme	Building education program	3,060
<hr/> TECHNICAL SERVICES <hr/>		
HEALTH SERVICES		
Recurrent Projects		
Recurrent Projects	Public health education programs	17,000
Non-recurrent Projects		
Public Health Plan	Implementation of Public Health Plan	40,000
COMPLIANCE SERVICES		
Non-recurrent Projects		
Non-recurrent Projects	Parking permit review	50,000
PARKS OVERHEADS		
Recurrent Projects		
Recurrent Projects	Groundwater meter testing and replacement as per legislative requirement	28,500
Data Acquisition	Data capture - Urban Forest/Parks assets to determine vegetation and canopy cover through the City and for integrating into RAMM	48,900
Management Plans	Nicholson Road Reserve (Palms) management plan.	48,900
Environmental Development Projects	City's Waterwise verge restoration program and awards, the school environmental assistance program and annual plants subsidy (WESROC, National Tree Day, Environmental Volunteers Group)	11,390
Water Quality & Sediment Testing	Water quality and sediment testing as per requirements of Department of Water	37,510

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2022-23

Activity	Description	Amount
PARKS OVERHEADS		
Non-recurrent Projects		
Regional Joint Initiatives	WESROC projects (including aquafer recharge)	89,900
INFRASTRUCTURE SERVICES		
Recurrent Projects		
Data Acquisition	Collection of data to support the Asset Management Working Group outcomes	33,000
Traffic Studies	Consultant fees for minor traffic studies - risk mitigation and management	11,490
Corporate Carbon Reduction Plan	Implement CCRP actions from the Sustainability and Resilience Strategy	12,500
Transport Access & Parking Strategy Projects	Implementation of the Laneway Strategy	176,940
Sustainability & Resilience Strategy Projects	Initiatives from the Sustainability & Resilience Strategy	126,900
Asset Management	Road and Footpath Condition Assessment	148,000
Pavement Testing	Various tests for road pavements - risk mitigation and management	32,500
Non-recurrent Projects		
Non-recurrent Projects	Streetlight Pole Testing	264,300
Facility Management Projects	Facility Management projects	45,000
Total Operating Carried Forward Projects		2,882,460
<hr/> SELF SUPPORTING LOAN <hr/>		
Payments for Financial Assets - Self Supporting Loan	Self Supporting Loan to the Regal Theatre Foundation Limited (Item C11, Ordinary Council Meeting 23 March 2021)	200,000
Total Carried Forward Self Supporting Loan		200,000
TOTAL		3,082,460

PROGRAM STATEMENTS

Program Statements

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City of Subiaco
Program Statement Report 2022/23

	Adopted Budget 2021/22 \$	Revised Budget 2021/22 \$	Estimated Actuals 2021/22 \$	Proposed Budget 2022/23 \$
OPERATING REVENUE				
Executive Management	6,930	6,930	2,400	2,000
Members of Council	0	0	200	0
Human Resources	70,000	224,500	120,300	70,000
Financial Services	38,000	38,000	49,100	38,000
Rates	25,418,167	25,168,167	25,125,020	26,052,169
Other General Purpose Income	762,440	398,160	930,510	379,120
Customer Services	0	0	2,100	0
Property & Assets/Investment Properties	5,834,740	5,834,740	6,008,600	5,698,420
Commercial Parking	2,232,776	2,688,776	3,095,610	2,701,701
Health Services	104,580	104,580	67,500	91,600
Building Services	218,560	218,560	195,500	188,560
Compliance Services	961,300	961,300	862,100	1,211,300
Town Planning & Regional Development	238,700	193,200	189,000	238,700
Community Development & Programs	15,000	15,000	2,700	0
Business & Economic Development	0	0	4,800	0
Library/Museum	19,800	19,800	32,620	21,000
Lords	3,056,000	3,066,000	3,237,900	3,469,500
Waste Services/Waste Operations	4,561,180	4,561,180	4,664,890	4,882,790
Plant Operations	0	0	80	0
Parks Services/Parks Operations/Parks Road Reserve Operations	891,655	935,125	1,065,105	158,000
Infrastructure Services/Infrastructure Operations	948,167	1,317,737	1,342,757	1,111,710
Facilities Management	132,490	132,490	173,300	140,100
Total Operating Revenue	45,510,485	45,884,245	47,172,092	46,454,670
OPERATING EXPENDITURE				
Executive Management	(1,541,370)	(1,541,370)	(1,526,830)	(1,445,160)
Members of Council	(1,214,015)	(1,216,995)	(1,235,080)	(994,370)
Other Governance	(1,716,580)	(1,739,680)	(1,588,390)	(1,534,420)
Communications & Engagement	(974,940)	(967,440)	(826,970)	(970,690)
Human Resources	(978,560)	(1,134,510)	(1,175,920)	(1,023,650)
Financial Services	(1,663,000)	(1,814,500)	(1,698,130)	(1,823,000)
Other General Purpose Income	(621,280)	(661,180)	(629,100)	(480,380)
Information Services	(2,677,910)	(2,711,860)	(3,232,430)	(2,273,810)
Customer Services	(705,260)	(705,260)	(705,680)	(687,640)
Property & Assets/Investment Properties	(2,192,620)	(2,214,400)	(2,251,670)	(2,195,380)
Commercial Parking	(1,106,700)	(1,115,020)	(1,275,330)	(1,111,980)
Health Services	(1,091,960)	(1,113,550)	(1,137,170)	(1,180,590)
Building Services	(779,300)	(844,600)	(956,270)	(671,300)
Compliance Services	(2,598,220)	(2,641,100)	(2,627,570)	(2,466,900)
Town Planning & Regional Development	(2,843,030)	(2,862,080)	(2,360,585)	(2,960,630)
Community Development & Programs	(1,701,250)	(1,787,085)	(1,349,351)	(1,934,210)
Economic Development	(691,520)	(754,850)	(676,260)	(758,000)
Place Management	(1,684,070)	(1,775,230)	(1,720,950)	(1,556,550)
Public Art	(135,540)	(135,540)	(129,850)	(157,540)
Library/Museum	(2,164,450)	(2,226,140)	(2,250,140)	(2,288,090)
Lord's	(5,366,490)	(5,484,078)	(5,999,380)	(6,062,830)
Operations Centre	(211,750)	(211,750)	(283,660)	(203,430)
Waste Services/Waste Operations	(4,995,357)	(5,029,437)	(4,823,590)	(5,533,000)
Plant Operations	(643,080)	(643,080)	(721,260)	(646,210)
Parks Services/Parks Operations/Parks Road Reserve Operations	(6,734,476)	(6,788,071)	(6,515,800)	(6,909,900)
Infrastructure Services/Infrastructure Operations	(6,097,862)	(6,194,122)	(5,085,550)	(6,173,170)
Undergrounding Powerlines	(230,090)	(230,090)	(230,085)	(217,010)
Facilities Management	(1,270,460)	(1,288,590)	(1,347,800)	(1,323,940)
Total Operating Expenditure	(54,631,140)	(55,831,608)	(54,360,801)	(55,583,780)
OVERHEAD RECOVERY				
Executive Management	1,534,440	1,534,440	1,524,430	1,443,160
Communications & Engagement	974,940	967,440	826,970	970,690
Human Resources	908,560	1,018,010	1,055,620	953,650
Financial Services	1,625,000	1,776,500	1,649,030	1,785,000
Information Services	2,677,910	2,711,860	3,232,430	2,273,810
Customer Services	705,260	705,260	703,580	687,640
Community Engagement	0	0	0	0
Plant Operations	643,080	643,080	721,180	646,210
Operations Centre	211,750	211,750	283,660	203,430
Total Overhead Recovery	9,280,940	9,568,340	9,996,900	8,963,590
NET RESULT	160,285	(379,023)	2,808,191	(165,520)

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
EXECUTIVE MANAGEMENT				
REVENUE				
Other Revenue	0	0	(2,400)	0
Gain on Disposal of Non-current Assets	(6,930)	(6,930)	0	(2,000)
TOTAL REVENUE	(6,930)	(6,930)	(2,400)	(2,000)
EXPENDITURE				
Employee Costs	1,428,570	1,428,570	1,423,930	1,353,360
Administration Expenses	26,990	26,990	19,600	24,990
Operational Expenses	65,890	65,890	56,000	46,890
Depreciation	19,920	19,920	27,300	19,920
Corporate Overhead Recovered	(1,534,440)	(1,534,440)	(1,524,430)	(1,443,160)
TOTAL EXPENDITURE	6,930	6,930	2,400	2,000
TOTAL EXECUTIVE MANAGEMENT	0	0	0	0
MEMBERS OF COUNCIL				
REVENUE				
Other Revenue	0	0	(200)	0
TOTAL REVENUE	0	0	(200)	0
EXPENDITURE				
Administration Expenses	10,100	10,100	6,900	6,430
Operational Expenses	4,120	4,120	900	4,120
Other Expenses	413,115	413,115	440,600	361,120
Depreciation	230	230	0	230
Corporate Overhead Allocated	786,450	789,430	786,680	622,470
TOTAL EXPENDITURE	1,214,015	1,216,995	1,235,080	994,370
TOTAL MEMBERS OF COUNCIL	1,214,015	1,216,995	1,234,880	994,370
OTHER GOVERNANCE				
EXPENDITURE				
Employee Costs	653,230	653,230	651,370	569,130
Administration Expenses	2,000	2,000	2,900	0
Operational Expenses	174,850	174,850	162,200	91,940
Other Expenses	0	20,000	20,000	0
Recurrent Projects	63,600	63,600	1,500	82,700
Non-recurrent Projects	50,000	50,000	500	49,500
Corporate Overhead Allocated	772,900	776,000	749,920	741,150
TOTAL EXPENDITURE	1,716,580	1,739,680	1,588,390	1,534,420
TOTAL OTHER GOVERNANCE	1,716,580	1,739,680	1,588,390	1,534,420

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
COMMUNICATIONS & ENGAGEMENT				
EXPENDITURE				
Employee Costs	560,970	560,970	562,770	692,220
Administration Expenses	1,240	1,240	1,300	1,240
Operational Expenses	337,460	329,960	247,700	204,460
Recurrent Projects	70,120	70,120	10,000	67,620
Non-recurrent Projects	5,150	5,150	5,200	5,150
Corporate Overhead Recovered	(974,940)	(967,440)	(826,970)	(970,690)
TOTAL EXPENDITURE	0	0	0	0
TOTAL COMMUNICATIONS & ENGAGEMENT	0	0	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	(70,000)	(224,500)	(120,300)	(70,000)
TOTAL REVENUE	(70,000)	(224,500)	(120,300)	(70,000)
EXPENDITURE				
Employee Costs	607,560	577,560	615,270	634,120
Administration Expenses	1,910	1,910	2,100	930
Operational Expenses	222,210	368,530	428,220	239,060
Other Expenses	70,000	116,500	78,230	70,000
Recurrent Projects	76,880	70,010	52,100	79,540
Corporate Overhead Recovered	(908,560)	(910,010)	(1,055,620)	(953,650)
TOTAL EXPENDITURE	70,000	224,500	120,300	70,000
TOTAL HUMAN RESOURCES	0	0	0	0
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(38,000)	(38,000)	(49,100)	(38,000)
TOTAL REVENUE	(38,000)	(38,000)	(49,100)	(38,000)
EXPENDITURE				
Employee Costs	1,104,530	1,161,030	1,161,390	1,139,820
Administration Expenses	115,810	115,810	146,200	114,690
Operational Expenses	195,520	290,520	372,540	319,900
Recurrent Projects	183,490	183,490	11,400	193,090
Non-recurrent Projects	50,000	50,000	0	50,000
Depreciation	5,500	5,500	6,600	5,500
Loss on Disposal of Plant & Equipment	8,150	8,150	0	0
Corporate Overhead Recovered	(1,625,000)	(1,776,500)	(1,649,030)	(1,785,000)
TOTAL EXPENDITURE	38,000	38,000	49,100	38,000
TOTAL FINANCIAL SERVICES	0	0	0	0

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
RATES				
REVENUE				
General Rates	(22,883,337)	(22,883,337)	(22,883,330)	(23,552,549)
Minimum Rates	(1,852,830)	(1,852,830)	(1,852,830)	(1,782,620)
Interim Rates	(400,000)	(150,000)	(63,290)	(435,000)
Back Rates	(5,000)	(5,000)	140	(5,000)
Less Rates Write Offs	0	0	240	0
Statutory Fees & Charges	(150,000)	(150,000)	(150,000)	(150,000)
Other Revenue	(127,000)	(127,000)	(175,950)	(127,000)
TOTAL REVENUE	(25,418,167)	(25,168,167)	(25,125,020)	(26,052,169)
TOTAL RATES	(25,418,167)	(25,168,167)	(25,125,020)	(26,052,169)
OTHER GENERAL PURPOSE INCOME				
REVENUE				
Operating Grants & Subsidies	(512,680)	(283,400)	(767,840)	(36,680)
Other Revenue	(249,760)	(114,760)	(162,670)	(342,440)
TOTAL REVENUE	(762,440)	(398,160)	(930,510)	(379,120)
EXPENDITURE				
Corporate Overhead Allocated	621,280	661,180	629,100	480,380
TOTAL EXPENDITURE	621,280	661,180	629,100	480,380
TOTAL OTHER GENERAL PURPOSE INCOME	(141,160)	263,020	(301,410)	101,260
INFORMATION SERVICES				
EXPENDITURE				
Employee Costs	1,185,170	1,185,170	1,195,130	1,291,250
Administration Expenses	8,760	8,760	8,500	7,090
Operational Expenses	1,076,490	1,110,440	1,285,800	676,470
Recurrent Projects	140,180	140,180	140,200	40,180
Depreciation	258,820	258,820	602,800	258,820
Loss on Disposal of Non-current Assets	8,490	8,490	0	0
Corporate Overhead Recovered	(2,677,910)	(2,711,860)	(3,232,430)	(2,273,810)
TOTAL EXPENDITURE	0	0	0	0
TOTAL INFORMATION SERVICES	0	0	0	0

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
CUSTOMER SERVICES				
REVENUE				
Statutory Fees & Charges	0	0	(1,200)	0
Other Revenue	0	0	(900)	0
TOTAL REVENUE	0	0	(2,100)	0
EXPENDITURE				
Employee Costs	481,020	456,020	459,580	492,070
Administration Expenses	106,090	106,090	60,500	76,220
Operational Expenses	102,000	127,000	124,600	97,000
Recurrent Projects	10,300	10,300	4,100	16,500
Depreciation	5,850	5,850	56,900	5,850
Corporate Overhead Recovered	(705,260)	(705,260)	(703,580)	(687,640)
TOTAL EXPENDITURE	0	0	2,100	0
TOTAL CUSTOMER SERVICES	0	0	0	0
PROPERTY & ASSET SERVICES				
EXPENDITURE				
Employee Costs	677,720	677,720	684,700	692,720
Administration Expenses	4,340	4,340	4,100	4,340
Operational Expenses	97,660	35,310	40,230	97,660
Recurrent Projects	41,210	41,210	41,300	41,210
Non-recurrent Projects	51,510	113,860	175,000	51,510
Corporate Overhead Allocated	358,910	380,690	365,840	346,670
TOTAL EXPENDITURE	1,231,350	1,253,130	1,311,170	1,234,110
TOTAL PROPERTY & ASSET SERVICES	1,231,350	1,253,130	1,311,170	1,234,110
INVESTMENT PROPERTIES				
REVENUE				
Hire Fees/Lease Income	(5,243,440)	(5,243,440)	(5,400,900)	(5,107,120)
Other Revenue	(591,300)	(591,300)	(607,700)	(591,300)
TOTAL REVENUE	(5,834,740)	(5,834,740)	(6,008,600)	(5,698,420)
EXPENDITURE				
Operational Expenses	865,980	865,980	836,000	865,980
Other Expenses	95,200	95,200	104,500	95,200
Depreciation	90	90	0	90
TOTAL EXPENDITURE	961,270	961,270	940,500	961,270
TOTAL INVESTMENT PROPERTIES	(4,873,470)	(4,873,470)	(5,068,100)	(4,737,150)

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
COMMERCIAL PARKING				
REVENUE				
Parking Fees & Permits	(2,207,776)	(2,662,776)	(3,089,010)	(2,675,701)
Other Revenue	(25,000)	(26,000)	(6,600)	(26,000)
TOTAL REVENUE	(2,232,776)	(2,688,776)	(3,095,610)	(2,701,701)
EXPENDITURE				
Employee Costs	237,240	237,240	237,660	255,530
Administration Expenses	80,150	80,150	84,700	80,150
Operational Expenses	501,270	501,270	708,670	475,050
Recurrent Projects	55,000	55,000	0	55,000
Corporate Overhead Allocated	233,040	241,360	244,300	246,250
TOTAL EXPENDITURE	1,106,700	1,115,020	1,275,330	1,111,980
TOTAL COMMERCIAL PARKING	(1,126,076)	(1,573,756)	(1,820,280)	(1,589,721)
ECONOMIC DEVELOPMENT				
REVENUE				
Government Operating Grants	0	0	(4,800)	0
TOTAL REVENUE	0	0	(4,800)	0
EXPENDITURE				
Employee Costs	307,930	307,930	304,920	301,370
Administration Expenses	5,590	5,590	3,700	5,590
Operational Expenses	41,190	52,950	50,930	36,030
Other Expenses	20,000	20,000	20,000	20,000
Recurrent Projects	186,340	234,290	167,720	267,410
Non Recurrent Projects	19,800	19,800	900	19,800
Depreciation	9,900	9,900	21,900	9,900
Corporate Overhead Allocated	100,770	104,390	106,190	97,900
TOTAL EXPENDITURE	691,520	754,850	676,260	758,000
TOTAL ECONOMIC DEVELOPMENT	691,520	754,850	671,460	758,000

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
PLACE MANAGEMENT				
EXPENDITURE				
Employee Costs	484,950	484,950	502,310	543,880
Administration Expenses	2,590	2,590	200	1,590
Operational Expenses	698,140	728,140	762,360	552,500
Other Expenses	82,000	82,000	46,100	82,000
Recurrent Projects	218,780	218,780	181,800	165,760
Non Recurrent Projects	21,810	76,810	55,800	42,820
Loss on Disposal of Non-current Assets	15,860	15,860	0	0
Corporate Overhead Allocated	159,940	166,100	172,380	168,000
TOTAL EXPENDITURE	1,684,070	1,775,230	1,720,950	1,556,550
TOTAL PLACE MANAGEMENT	1,684,070	1,775,230	1,720,950	1,556,550
PUBLIC ART				
EXPENDITURE				
Employee Costs	47,360	47,360	48,750	50,460
Operational Expenses	88,180	88,180	81,100	107,080
TOTAL EXPENDITURE	135,540	135,540	129,850	157,540
TOTAL PUBLIC ART	135,540	135,540	129,850	157,540
HEALTH SERVICES				
REVENUE				
Statutory Fees & Charges	(75,100)	(75,100)	(41,300)	(81,600)
Fines & Penalties	(6,000)	(6,000)	(2,300)	(10,000)
Other Revenue	0	0	(400)	0
Gain on Disposal of Non-current Assets	(23,480)	(23,480)	(23,500)	0
TOTAL REVENUE	(104,580)	(104,580)	(67,500)	(91,600)
EXPENDITURE				
Employee Costs	546,970	531,970	529,370	606,460
Administration Expenses	17,950	17,950	21,500	15,910
Operational Expenses	51,660	66,660	78,200	41,660
Other Expenses	500	500	19,100	5,500
Recurrent Projects	17,000	17,000	300	19,000
Non-recurrent Projects	25,000	40,000	0	40,000
Depreciation	13,890	13,890	15,500	13,890
Loss on Disposal of Non-current Assets	0	0	0	5,130
Corporate Overhead Allocated	418,990	425,580	473,200	423,280
Operations Centre Allocated	0	0	0	9,760
TOTAL EXPENDITURE	1,091,960	1,113,550	1,137,170	1,180,590
TOTAL HEALTH SERVICES	987,380	1,008,970	1,069,670	1,088,990

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(206,060)	(206,060)	(187,500)	(176,060)
Fines & Penalties	(4,500)	(4,500)	0	(4,500)
Other Revenue	(8,000)	(8,000)	(8,000)	(8,000)
TOTAL REVENUE	(218,560)	(218,560)	(195,500)	(188,560)
EXPENDITURE				
Employee Costs	424,110	424,110	424,760	306,700
Administration Expenses	3,670	3,670	4,600	1,630
Operational Expenses	38,550	98,550	180,200	38,550
Other Expenses	500	500	5,300	500
Recurrent Projects	3,060	3,060	3,100	5,120
Corporate Overhead Allocated	309,410	314,710	338,310	311,210
Operations Centre Allocated	0	0	0	7,590
TOTAL EXPENDITURE	779,300	844,600	956,270	671,300
TOTAL BUILDING SERVICES	560,740	626,040	760,770	482,740
COMPLIANCE SERVICES				
REVENUE				
Statutory Fees & Charges	(27,000)	(27,000)	(33,000)	(27,000)
Parking Fees & Permits	(12,000)	(12,000)	(13,400)	(12,000)
Fines & Penalties	(906,300)	(906,300)	(807,400)	(1,156,300)
Other Revenue	(16,000)	(16,000)	(8,300)	(16,000)
TOTAL REVENUE	(961,300)	(961,300)	(862,100)	(1,211,300)
EXPENDITURE				
Employee Costs	1,081,810	1,081,810	1,091,170	1,209,070
Administration Expenses	100,880	100,880	97,410	81,420
Operational Expenses	216,200	216,200	169,070	176,200
Other Expenses	215,520	215,520	140,400	215,520
Non-recurrent Projects	30,000	50,000	0	50,000
Depreciation	102,380	102,380	195,300	102,380
Corporate Overhead Allocated	851,430	874,310	934,220	608,320
Operations Centre Allocated	0	0	0	23,990
TOTAL EXPENDITURE	2,598,220	2,641,100	2,627,570	2,466,900
TOTAL COMPLIANCE SERVICES	1,636,920	1,679,800	1,765,470	1,255,600

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Statutory Fees & Charges	(237,200)	(191,700)	(189,000)	(237,200)
Fines and Penalties	(1,000)	(1,000)	0	(1,000)
Other Revenue	(500)	(500)	0	(500)
TOTAL REVENUE	(238,700)	(193,200)	(189,000)	(238,700)
EXPENDITURE				
Employee Costs	1,175,910	1,130,910	1,132,630	1,236,140
Administration Expenses	5,370	7,870	10,600	4,560
Operational Expenses	229,230	276,230	299,750	184,770
Other Expenses	0	0	300	0
Recurrent Projects	515,660	515,660	135,900	676,760
Non-recurrent Projects	289,100	289,100	75,055	230,400
Depreciation	240	240	0	240
Corporate Overhead Allocated	627,520	642,070	706,350	627,760
TOTAL EXPENDITURE	2,843,030	2,862,080	2,360,585	2,960,630
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	2,604,330	2,668,880	2,171,585	2,721,930
COMMUNITY DEVELOPMENT & PROGRAMS				
REVENUE				
Other Revenue	(15,000)	(15,000)	(2,700)	0
TOTAL REVENUE	(15,000)	(15,000)	(2,700)	0
EXPENDITURE				
Employee Costs	677,140	682,140	681,110	715,260
Administration Expenses	7,410	7,410	9,700	4,370
Operational Expenses	275,600	275,600	178,300	355,570
Other Expenses	145,000	154,115	74,391	135,000
Recurrent Projects	103,410	103,410	37,300	127,000
Non-recurrent Projects	149,460	209,460	5,000	270,010
Corporate Overhead Allocated	343,230	354,950	363,550	327,000
TOTAL EXPENDITURE	1,701,250	1,787,085	1,349,351	1,934,210
TOTAL COMMUNITY DEVELOPMENT	1,686,250	1,772,085	1,346,651	1,934,210

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
LIBRARY				
REVENUE				
Other Grants	(5,000)	(5,000)	(9,200)	(6,200)
Fines & Penalties	(2,500)	(2,500)	(1,900)	(2,500)
Other Revenue	(12,000)	(12,000)	(11,300)	(12,000)
Gain on Disposal of Non-current Assets	0	0	(10,120)	0
TOTAL REVENUE	(19,500)	(19,500)	(32,520)	(20,700)
EXPENDITURE				
Employee Costs	1,094,330	1,089,330	1,112,550	1,148,560
Administration Expenses	25,300	25,300	29,100	27,800
Operational Expenses	174,530	174,530	166,300	175,230
Other Expenses	0	0	0	0
Recurrent Projects	13,390	13,390	12,600	11,290
Non-recurrent Projects	11,340	11,340	11,400	4,670
Depreciation	8,730	8,730	10,500	8,730
Corporate Overhead Allocated	326,750	340,940	362,370	302,090
Centre Maintenance Allocated	148,340	148,340	169,500	173,220
TOTAL EXPENDITURE	1,802,710	1,811,900	1,874,320	1,851,590
TOTAL LIBRARY	1,783,210	1,792,400	1,841,800	1,830,890
SUBIACO MUSEUM				
REVENUE				
Operating Grants & Subsidies	0	0	(100)	0
Other Revenue	(300)	(300)	0	(300)
TOTAL REVENUE	(300)	(300)	(100)	(300)
EXPENDITURE				
Employee Costs	196,490	196,490	232,010	212,550
Administration Expenses	1,330	1,330	2,300	6,330
Operational Expenses	45,200	45,200	39,200	53,540
Recurrent Projects	24,140	24,140	100	32,280
Non-recurrent Projects	13,700	63,700	13,700	50,000
Corporate Overhead Allocated	53,650	56,150	59,010	54,570
Centre Maintenance Allocated	27,230	27,230	29,500	27,230
TOTAL EXPENDITURE	361,740	414,240	375,820	436,500
TOTAL MUSEUM	361,440	413,940	375,720	436,200

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
LORDS SPORTS				
REVENUE				
Hire Fees/Lease Income	(1,030,000)	(1,040,000)	(1,100,900)	(1,220,000)
Other Revenue	(10,000)	0	0	(1,000)
TOTAL REVENUE	(1,040,000)	(1,040,000)	(1,100,900)	(1,221,000)
EXPENDITURE				
Employee Costs	309,950	309,950	329,890	491,700
Administration Expenses	17,000	17,000	17,000	15,000
Operational Expenses	33,000	41,200	64,600	34,800
Other Expenses	2,000	2,000	5,600	2,000
Lords Overhead Allocated	892,840	920,780	984,330	947,250
TOTAL EXPENDITURE	1,254,790	1,290,930	1,401,420	1,490,750
TOTAL LORDS SPORTS	214,790	250,930	300,520	269,750
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(5,000)	(5,000)	(2,100)	(5,000)
Other Revenue	(650,000)	(650,000)	(734,900)	(750,000)
TOTAL REVENUE	(655,000)	(655,000)	(737,000)	(755,000)
EXPENDITURE				
Employee Costs	385,070	385,070	461,450	485,520
Administration Expenses	7,000	7,000	11,000	7,000
Operational Expenses	100,000	100,000	103,500	105,300
Other Expenses	1,000	1,000	1,500	1,000
Lords Overhead Allocated	510,240	526,210	562,520	541,330
TOTAL EXPENDITURE	1,003,310	1,019,280	1,139,970	1,140,150
TOTAL LORDS GROUP FITNESS	348,310	364,280	402,970	385,150
LORDS GYM				
REVENUE				
Hire Fees/Lease Income	0	(10,000)	(11,600)	(12,000)
Other Revenue	(638,000)	(638,000)	(745,800)	(745,000)
TOTAL REVENUE	(638,000)	(648,000)	(757,400)	(757,000)
EXPENDITURE				
Employee Costs	336,870	336,870	375,860	391,400
Administration Expenses	7,500	7,500	12,200	7,000
Operational Expenses	132,000	142,000	142,000	146,300
Other Expenses	1,000	1,000	2,200	1,000
Lords Overhead Allocated	537,290	554,100	592,350	570,040
TOTAL EXPENDITURE	1,014,660	1,041,470	1,124,610	1,115,740
TOTAL LORDS GYM	376,660	393,470	367,210	358,740

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
LORDS CAFE				
REVENUE				
Hire Fees/Lease Income	(5,000)	(5,000)	(2,600)	(5,000)
Other Revenue	(427,500)	(427,500)	(353,200)	(438,000)
TOTAL REVENUE	(432,500)	(432,500)	(355,800)	(443,000)
EXPENDITURE				
Employee Costs	278,750	278,750	302,520	346,070
Administration Expenses	9,000	9,000	11,300	9,000
Operational Expenses	222,000	222,000	249,900	240,000
Lords Overhead Allocated	217,400	224,200	239,680	230,650
TOTAL EXPENDITURE	727,150	733,950	803,400	825,720
TOTAL LORDS CAFE	294,650	301,450	447,600	382,720
LORDS CRECHE				
REVENUE				
Other Revenue	(37,000)	(37,000)	(41,000)	(40,000)
TOTAL REVENUE	(37,000)	(37,000)	(41,000)	(40,000)
EXPENDITURE				
Employee Costs	92,080	92,080	108,620	144,570
Administration Expenses	500	500	500	0
Operational Expenses	5,000	5,000	5,300	5,000
Other Expenses	0	0	700	0
Lords Overhead Allocated	156,290	160,960	172,300	165,810
TOTAL EXPENDITURE	253,870	258,540	287,420	315,380
TOTAL LORDS CRECHE	216,870	221,540	246,420	275,380
LORDS ADMINISTRATION				
REVENUE				
Other Revenue	(1,000)	(1,000)	(10,900)	(1,000)
TOTAL REVENUE	(1,000)	(1,000)	(10,900)	(1,000)
EXPENDITURE				
Employee Costs	1,203,290	1,203,290	1,332,010	1,204,850
Administration Expenses	42,300	42,300	57,000	53,800
Operational Expenses	689,300	749,228	744,100	719,500
Other Expenses	68,030	68,030	61,400	68,030
Depreciation	418,200	418,200	463,100	418,200
Loss on Disposal of Non-current Assets	0	0	0	580
Corporate Overhead Allocated	762,910	802,370	862,480	913,040
Lords Overhead Recovered	(3,183,030)	(3,282,418)	(3,509,190)	(3,377,000)
TOTAL EXPENDITURE	1,000	1,000	10,900	1,000
TOTAL LORDS ADMINISTRATION	0	0	0	0

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
LORDS POOL				
REVENUE				
Hire Fees/Lease Income	(60,000)	(60,000)	(58,200)	(60,000)
Other Revenue	(17,000)	(17,000)	(16,200)	(17,000)
TOTAL REVENUE	(77,000)	(77,000)	(74,400)	(77,000)
EXPENDITURE				
Operational Expenses	30,000	30,000	30,000	32,000
Lords Overhead Allocated	348,540	359,448	384,250	369,780
TOTAL EXPENDITURE	378,540	389,448	414,250	401,780
TOTAL LORDS POOL	301,540	312,448	339,850	324,780
LORDS FACILITIES				
REVENUE				
Hire Fees/Lease Income	(175,000)	(175,000)	(160,000)	(175,000)
TOTAL REVENUE	(175,000)	(175,000)	(160,000)	(175,000)
EXPENDITURE				
Operational Expenses	72,000	72,000	82,400	72,000
Lords Overhead Allocated	336,770	347,310	371,280	357,290
TOTAL EXPENDITURE	408,770	419,310	453,680	429,290
TOTAL LORDS FACILITIES	233,770	244,310	293,680	254,290
RECREATION & COMMUNITY FACILITIES ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	(500)	(500)	(500)	(500)
TOTAL REVENUE	(500)	(500)	(500)	(500)
EXPENDITURE				
Employee Costs	125,740	125,740	146,250	133,170
Other Expenses	15,000	15,000	15,000	15,000
Corporate Overhead Allocated	183,660	189,410	202,480	194,850
TOTAL EXPENDITURE	324,400	330,150	363,730	343,020
TOTAL RECREATION & COMMUNITY FACILITIES ADMINISTRATION	323,900	329,650	363,230	342,520

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	1,500	1,500	4,670	1,500
Administration Expenses	24,000	24,000	20,500	20,760
Operational Expenses	59,030	59,030	59,490	60,360
Centre Maintenance Allocated	125,660	125,660	199,000	120,810
Plant Operations Allocated	1,560	1,560	0	0
Less Overhead Recovered	(211,750)	(211,750)	(283,660)	(203,430)
TOTAL EXPENDITURE	0	0	0	0
TOTAL OPERATIONS CENTRE OVERHEADS				
	0	0	0	0
PARKS SERVICES OVERHEADS				
REVENUE				
Other Revenue	0	0	(400)	0
TOTAL REVENUE	0	0	(400)	0
EXPENDITURE				
Employee Costs	1,397,190	1,397,190	1,248,010	1,381,630
Administration Expenses	37,440	37,440	43,500	39,170
Operational Expenses	113,780	113,780	125,600	113,480
Other Expenses	31,930	31,930	33,100	31,930
Recurrent Projects	227,600	264,100	133,200	233,800
Non-recurrent Projects	292,070	281,285	191,400	241,970
Depreciation	31,350	31,350	17,400	31,350
Loss on Disposal of Non-current Assets	10,960	10,960	0	6,000
Corporate Overhead Allocated	109,526	109,526	146,720	72,500
Less Overheads Recovered	(2,251,846)	(2,277,561)	(1,938,530)	(2,151,830)
TOTAL EXPENDITURE	0	0	400	0
TOTAL PARKS SERVICES OVERHEADS				
	0	0	0	0
WASTE SERVICES OVERHEADS				
EXPENDITURE				
Employee Costs	353,540	353,540	357,970	492,820
Administration Expenses	11,930	11,930	12,400	11,430
Operational Expenses	20,490	66,045	111,930	15,560
Other Expenses	21,640	21,640	18,700	21,640
Recurrent Projects	40,555	0	0	10,300
Operations Centre Allocated	43,822	43,822	58,700	34,160
Less Overheads Recovered	(491,977)	(496,977)	(559,700)	(585,910)
TOTAL EXPENDITURE	0	0	0	0
TOTAL WASTE SERVICES OVERHEADS				
	0	0	0	0

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
WASTE OPERATIONS				
REVENUE				
Waste Service Charges	(4,549,880)	(4,549,880)	(4,553,800)	(4,831,490)
Other Revenue	(11,300)	(11,300)	(111,090)	(51,300)
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	(4,561,180)	(4,561,180)	(4,664,890)	(4,882,790)
EXPENDITURE				
Operational Expenses	3,232,172	3,237,172	3,441,300	3,618,310
Other Expenses	0	0	100	0
Depreciation	537,020	537,020	158,700	537,020
Loss on Disposal of Non-current Assets	0	0	0	73,960
Corporate Overhead Allocated	378,885	393,105	337,920	377,680
TOTAL EXPENDITURE	4,148,077	4,167,297	3,938,020	4,606,970
TOTAL WASTE OPERATIONS	(413,103)	(393,883)	(726,870)	(275,820)
WASTE ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	471,290	471,290	486,840	547,410
Corporate Overhead Allocated	375,990	390,850	398,730	378,620
TOTAL EXPENDITURE	847,280	862,140	885,570	926,030
TOTAL WASTE ROAD RESERVE OPERATIONS	847,280	862,140	885,570	926,030
PLANT OPERATIONS				
REVENUE				
Other Revenue	0	0	(80)	0
TOTAL REVENUE	0	0	(80)	0
EXPENDITURE				
Employee Costs	153,060	153,060	142,900	158,400
Administration Expenses	16,190	16,190	11,500	16,190
Operational Expenses	461,480	461,480	559,240	463,520
Other Expenses	12,350	12,350	7,620	8,100
Less Plant Operations Recovered	(643,080)	(643,080)	(721,180)	(646,210)
TOTAL EXPENDITURE	0	0	80	0
TOTAL PLANT OPERATIONS	0	0	0	0

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	(775,055)	(818,525)	(859,875)	(80,000)
Hire Fees/Lease Income	(15,000)	(15,000)	(14,200)	(13,000)
Other Revenue	(50,000)	(50,000)	(132,900)	(65,000)
Gain on Disposal of Non-current Assets	(51,600)	(51,600)	(57,730)	0
TOTAL REVENUE	(891,655)	(935,125)	(1,064,705)	(158,000)
EXPENDITURE				
Operational Expenses	2,191,380	2,191,380	2,078,290	2,204,700
Other Expenses	26,650	26,650	26,850	22,970
Depreciation	1,252,250	1,252,250	1,216,400	1,291,490
Loss on Disposal of Non-current Assets	27,680	27,680	27,700	29,110
Corporate Overhead Allocated	1,309,856	1,351,921	1,163,760	1,259,680
TOTAL EXPENDITURE	4,807,816	4,849,881	4,513,000	4,807,950
TOTAL PARKS OPERATIONS	3,916,161	3,914,756	3,448,295	4,649,950
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	1,572,660	1,572,660	1,609,550	1,736,380
Corporate Overhead Allocated	354,000	365,530	392,850	365,570
TOTAL EXPENDITURE	1,926,660	1,938,190	2,002,400	2,101,950
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	1,926,660	1,938,190	2,002,400	2,101,950

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
INFRASTRUCTURE SERVICES OVERHEADS				
REVENUE				
Statutory Fees & Charges	(23,500)	(23,500)	(22,000)	(23,500)
Other Revenue	(6,000)	(6,000)	(21,700)	(6,000)
TOTAL REVENUE	(29,500)	(29,500)	(43,700)	(29,500)
EXPENDITURE				
Employee Costs	1,483,400	1,483,400	1,359,380	1,536,580
Administration Expenses	52,880	52,880	26,300	52,880
Operational Expenses	81,060	81,060	175,900	99,600
Other Expenses	86,280	86,280	104,300	86,280
Recurrent Projects	617,390	691,390	150,710	794,750
Non-recurrent Projects	310,000	310,000	700	309,300
Depreciation	38,050	38,050	39,500	38,050
Loss on Disposal of Non-current Assets	11,670	11,670	0	3,840
Operations Centre Allocated	58,402	58,402	78,240	55,430
Less Overheads Recovered	(2,709,632)	(2,783,632)	(1,891,330)	(2,947,210)
TOTAL EXPENDITURE	29,500	29,500	43,700	29,500
TOTAL INFRASTRUCTURE SERVICES OVERHEADS	0	0	0	0
INFRASTRUCTURE ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(25,000)	(25,000)	(98,900)	(75,000)
Capital Grants & Subsidies	(868,637)	(1,238,207)	(1,140,207)	(965,060)
Other Revenue	0	0	(31,100)	(30,000)
Gain on Disposal of Plant & Equipment	(25,030)	(25,030)	(28,850)	(12,150)
TOTAL REVENUE	(918,667)	(1,288,237)	(1,299,057)	(1,082,210)
EXPENDITURE				
Operational Expenses	1,751,190	1,751,190	1,422,490	1,521,700
Other Expenses	0	0	45,830	580
Depreciation	2,697,650	2,697,650	2,611,900	2,752,730
Loss on Disposal of Non-current Assets	0	0	0	9,680
Corporate Overhead Allocated	1,619,522	1,715,782	961,630	1,858,980
TOTAL EXPENDITURE	6,068,362	6,164,622	5,041,850	6,143,670
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	5,149,695	4,876,385	3,742,793	5,061,460

Budget Management Report

	Adopted Budget 2021/22	Revised Budget 2021/22	Estimated Actuals 2021/22	Proposed Budget 2022/23
UNDERGROUNDING POWERLINES				
EXPENDITURE				
Other Expenses	230,090	230,090	230,085	217,010
TOTAL EXPENDITURE	230,090	230,090	230,085	217,010
 TOTAL UNDERGROUNDING POWERLINES	 230,090	 230,090	 230,085	 217,010
 FACILITIES MANAGEMENT				
REVENUE				
Hire Fees/Lease Income	(127,100)	(127,100)	(160,600)	(125,520)
Other Revenue	(5,390)	(5,390)	(12,700)	(14,580)
TOTAL REVENUE	(132,490)	(132,490)	(173,300)	(140,100)
 EXPENDITURE				
Administration Expenses	520	520	600	0
Operational Expenses	853,110	866,110	954,830	914,940
Other Expenses	262,140	262,140	240,160	256,840
Depreciation	653,060	653,060	725,900	653,060
Facility Overheads Allocated	111,760	116,890	100,510	134,160
Less Centre Maintenance Recovered	(610,130)	(610,130)	(674,200)	(635,060)
TOTAL EXPENDITURE	1,270,460	1,288,590	1,347,800	1,323,940
 TOTAL FACILITIES MANAGEMENT	 1,137,970	 1,156,100	 1,174,500	 1,183,840

FEES & CHARGES

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

CITY OF SUBIACO - PROPOSED FEES AND CHARGES 2022/23

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 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	46.55	per enquiry	Exempt	N/A
- Orders & Requisitions	90.00	per enquiry	93.15	per enquiry	Exempt	N/A
Interest on Overdue Rates & Charges	7%	per annum or as amended by legislation	7%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	7%	per annum or as amended by legislation	7%	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	315.00	per service	Exempt	N/A
240 Litre Residential Waste Service	505.00	per service	538.00	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service	325.60	per service	346.50	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	555.50	per service	591.80	per service	Taxed	Incl. GST
Standard Commercial Waste Service	529.00	per service	563.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	1,450.00	per service	1,544.00	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	581.90	per service	619.30	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service	1,595.00	per service	1,698.40	per service	Taxed	Incl. GST
Compost bins	55.00	1x220ltr	57.00	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	82.80	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	180.00	per day or part	186.30	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	180.00	per day or part	186.30	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	400.00	per event	400.00	per event	Exempt	N/A
Bond - Medium Level Risk Event	1,000.00	per event	1,000.00	per event	Exempt	N/A
Bond - High Level Risk Event	2,500.00	per event	2,500.00	per event	Exempt	N/A
Bond - Very High Level Risk Event	8,000.00	per event	8,000.00	per event	Exempt	N/A
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity						
A Bond will be applied to protect verge trees during development	Determined on application	per development	Determined on application	per development	Exempt	N/A
INFRASTRUCTURE						
Reviewing of obstruction permit applications						
- Residential skip bins (short term - 1 week)	35.85	per application	37.10	per application	Taxed	Incl. GST
- Residential permit (for construction works on verge)	105.45	per application	109.15	per application		
- Commercial permit (for construction works on verge)	158.20	per application	163.75	per application	Taxed	Incl. GST
- Full traffic management assessment	210.95	per application	218.35	per application	Taxed	Incl. GST
- Re-issues commercial permits and traffic management assessment	158.20	per application	163.75	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,661.20	per application	1,719.35	per application	Taxed	Incl. GST
- Obstruction Permit Fees (NFP and community groups exemption - demonstrating clear benefit to the community)	0.00	per application	0.00	per application		
Crossover application	79.10	per application	81.85	per application	Taxed	Incl. GST
TECHNICAL SERVICES:						
Bond Inspection Fee - Pre construction	105.00	per inspection	105.00	per inspection	Exempt	N/A
Bond Inspection Fee - Post construction	105.00	per inspection	105.00	per inspection	Exempt	N/A
Engineering Services					Taxed	Incl. GST
- Design	232.05	per hour	240.15	per hour	Taxed	Incl. GST
- Consultation	189.85	per hour	196.50	per hour	Taxed	Incl. GST
- Traffic Analysis	189.85	per hour	196.50	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	189.85	per hour	196.50	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development						
	Determined on application	per development	Determined on application	per development	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
ACCESS & AMENITY						
Parking Stations:						
Precinct 3: Daglish/Jolimont						
#15 Jersey Street	1.50	per hour. Daily Max \$5.00	1.50	per hour. Daily Max \$5.00	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
#44 Hay Street	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 \$10.00	1.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 3	1.50	per hour. Daily Max \$10.00	1.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
Precinct 4: Subiaco East						
Any additional short-term paid parking in Precinct 3	1.50	per hour	1.50	per hour	Taxed	Incl. GST
#1 Hamilton Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#2 York Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#3 York Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#5 Subiaco Road	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#7 Olive Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#19 Roberts Road	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#20 Thomas Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#63 Roberts Road	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	Taxed	Incl. GST
#43 York Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.00	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	2.00	3 hours	4.50	3 hours	Taxed	Incl. GST
#64 York Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.00	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	2.00	3 hours	4.50	3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 4	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	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	1.80	2 hours	Taxed	Incl. GST
- 3 hours	2.00	3 hours	4.50	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 \$15.00	2.50	per hour. First hour free, Daily Max \$15.00	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 \$15.00	2.50	per hour. First hour free, Daily Max \$15.00	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 \$15.00	2.50	per hour. Daily Max \$15.00	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 \$5.00	2.50	per hour. Daily Max \$5.00	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	1.80	2 hours	Taxed	Incl. GST
- 3 hours	2.00	3 hours	4.50	3 hours	Taxed	Incl. GST
Precinct 7: Subi Centro						
#28 Roydhouse Street (North side)	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$9.00	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 \$9.00	1.80	per hour. Daily Max \$9.00	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 \$12.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#11 Barker Road	1.80	per hour. First hour free, Daily Max \$12.00	2.20	per hour. First hour free, Daily Max \$15.00	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	2.20	per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#14 Forrest Street	1.80	per hour. First hour free, Daily Max \$12.00	2.20	per hour. First hour free, Daily Max \$15.00	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
#24 Bagot Road	1.80	per hour. Daily Max \$12.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#25 Barker Road	1.80	per hour. Daily Max \$12.00	1.80	per hour. Daily Max \$12.00	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

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
ACCESS & AMENITY (Continued)						
Precinct 8: Town Centre (Continued)						
#27 Roberts 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
#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
#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)	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 6pm to 8am)	5.00	Flat rate	5.00	Flat rate	Taxed	Incl. GST
#39 Hay Street (Saturday and Sunday)	2.50	per hour. Daily Max \$10.00	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
#62 Railway Road	1.80	per hour. First hour free, Daily Max \$12.00	2.20	per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#62A Railway 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
#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 \$12.00	2.20	per hour. Daily Max \$15.00	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	180.00	per month (\$10 per weekday)	180.00	per month (\$10 per weekday)	Taxed	Incl. GST
Special Purpose Parking Permits - Town Centre parking stations	180.00	per month	180.00	per month	Taxed	Incl. GST
Commercial Parking Permits - half day	10.00	per half day	10.00	per half day	Taxed	Incl. GST
Commercial Parking Permits - full day	20.00	per day	20.00	per day	Taxed	Incl. GST
Temporary Visitor Parking Permits	6.00	any 12 month period	6.00	any 12 month period	Taxed	Incl. GST
Resident Permits - Replacement	31.00	each	31.00	each	Exempt	N/A
Visitors Permits - Replacement	31.00	each	31.00	each	Exempt	N/A
Second Visitor Permit	31.00	each	31.00	each	Exempt	N/A
Private Parking Compliance Service Registration	60.00	per registration	60.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	90.00	per year	95.00	per year	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	38.00	each	40.00	each	Taxed	Incl. GST
Final Demand Fee (Parking infringement)	24.10	each or as amended by legislation	24.10	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	25.85	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	129.40	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	270.00	each	279.45	each	Exempt	Incl. GST
Impounded & portable sign	67.00	each	69.35	each	Taxed	Incl. GST
Other Impounded Goods	60.00	per square metre of space occupied	62.10	per square metre of space occupied	Exempt	N/A
ANIMAL REGISTRATION						
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	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	per application or as amended by legislation	\$10	per application or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
ANIMAL REGISTRATION (Continued)						
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 approved kennel establishment licensed under s27	\$200	per establishment or as amended by legislation	\$200	per establishment or as amended by legislation	Exempt	N/A
HEALTH						
Outdoor Dining Permit Application Fee	\$310	per application	\$321	per application	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).	Exempt	N/A
Outdoor Dining Permit Fee	Free	per year	100.00	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	50.00	per application	51.75	per application	Exempt	N/A
Street Trading (standard permit) Application Fee	80.00	per application	82.80	per application	Exempt	N/A
Street Trading Permit Transfer Fee	50.00	per application	51.75	per application	Exempt	N/A
Street Trading Permit Fee - Daily	65.00	per day	67.25	per day	Exempt	N/A
Street Trading Permit Fee - Monthly	130.00	per month	134.55	per month	Exempt	N/A
Street Trading Permit Fee - Annual	\$255	per year	\$264	per year	Exempt	N/A
Street Trading Permit (local business goods display) Fee	Free	per year	80.00	per year	Exempt	N/A
Street Market Permit Application Fee	\$265	per application	\$274	per application	Exempt	N/A
Street Market Permit Fee - Annual	\$10	per stall per year to a maximum of \$350.00	\$10	per stall per year to a maximum of \$350.00	Exempt	N/A
Street Market Permit Fee - Monthly	\$5	per stall per month to a maximum of \$200.00	\$5	per stall per month to a maximum of \$200.00	Exempt	N/A
Street Market Permit Fee - Daily	\$150	per day	\$155	per day	Exempt	N/A
Street Market Permit Transfer Fee	\$50	per transfer	\$52	per transfer	Exempt	N/A
Lodging House Registration Fee	\$180	per year or as amended by legislation	\$180	per year or as amended by legislation	Exempt	N/A
Food business notification / registration fee	\$50	per application	\$52	per application	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	372.60	pro rata charges where business does not operate for full year	Exempt	N/A
Food business annual risk assessment fee - medium risk or 2 inspections	240.00	pro rata charges where business does not operate for full year	248.40	pro rata charges where business does not operate for full year	Exempt	Excl. GST
Food business annual risk assessment fee - low risk or 1 inspection	120.00	pro rata charges where business does not operate for full year	124.20	pro rata charges where business does not operate for full year	Exempt	N/A
Food business application fee (assessment of plans)	155.00	per application	160.40	per application	Taxed	Incl. GST
Food business re-inspection fee	150.00	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	155.25	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	Taxed	Incl. GST
Temporary food business administration fee	50.00	per notification to a maximum of \$150.00 per year	51.75	per notification to a maximum of \$150.00 per year	Exempt	N/A
Temporary food business administration fee - Charity and Community Group	-	per application	-	Per application	Exempt	N/A
Request for replacement of licence or registration certificate	40.00	per certificate	41.40	per certificate	Taxed	Incl. GST
Settlement enquiry - food business	125.00	per application	129.40	per application	Taxed	Incl. GST
Settlement enquiry - other health premises	65.00	per application	67.25	per application	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETPS	125.00	per certificate	129.40	per certificate	Free	Excl. GST
Application for "approval of a non complying event" - Regulation 18 Environmental Protection (Noise) Regulations 1997	1000.00	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"	25% of the application fee	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	77.65	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	Exempt	N/A
Application for approval of a temporary event (public building) - <100 patrons	50.00	per application or as amended by legislation	50.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 100 to 600 patrons	150.00	per application or as amended by legislation	150.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 601 to 1,500 patrons	300.00	per application or as amended by legislation	300.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 1,501 to 5,000 patrons	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 5,001 to 15,000 patrons	650.00	per application or as amended by legislation	650.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - >15,001 patrons	871.00	per application or as amended by legislation	871.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - Charitable or Community	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

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
HEALTH (Continued)						
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	362.25	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
Noise Management Plan or Acoustic Report - reassessment fee	100.00	Per application	100.00	Per application	Taxed	incl GST
Noise Management Plan - Late Application Fee	200.00	Per application	200.00	Per application	Taxed	incl GST
Noise monitoring fee (per hour)	200.00	per hour	200.00	per hour	Taxed	inc GST
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 by the City of Subiaco, but not less than \$105.00	per application or as amended by legislation	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$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 \$105.00	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 \$105.00	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	105.00	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	\$105.00 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))	105.00	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)	105.00	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)	105.00	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)	105.00	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)	105.00	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))	\$11.60 for each strata unit covered by the application, but not less than \$115.00	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 \$105.00	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 \$105.00	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))	105.00	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))	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	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))	105.00	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	320.85	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works- Value of works \$30,000 or less	540.00	per application	558.90	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	442.00	per application	457.45	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	776.25	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	565.00	per application	584.75	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	970.00	per application	1,003.95	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

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
BUILDING (Continued)						
Certificate of Construction Compliance - Value of works \$30,000 or less	310.00	per application	320.85	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	540.00	per application	558.90	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	442.00	per application	457.45	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	776.25	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	565.00	per application	584.75	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	970.00	per application	1,003.95	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	320.85	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	540.00	per application	558.90	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	442.00	per application	457.45	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	750.00	per application	776.25	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	565.00	per application	584.75	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	970.00	per application	1,003.95	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	134.55	per hour	Taxed	Incl. GST
Sign Licence Fee	55.00	per application	56.90	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	51.75	per search request	Taxed	Incl. GST
Plan Archival Search - Commercial / Industrial	120.00	per search request	124.20	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	120.00	per inspection (includes copy of inspection report)	124.20	per inspection (includes copy of inspection report)	Taxed	Incl. GST
Request additional copy of swimming pool inspection report	35.00	per request	36.20	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

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
PLANNING (Continued)						
(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 2 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 3 has not commenced or been carried out	739.00	Or as amended by legislation	739.00	Or as amended by legislation	Exempt	N/A
Determining a development application for an extractive industry where the development 4 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
Determining an initial application for approval of a home occupation where the home 6 occupation has not commenced	222.00	Or as amended by legislation	222.00	Or as amended by legislation	Exempt	N/A
Determining an initial application for approval of a home occupation where the home 7 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 8 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 9 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	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 10 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 11 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
Local Planning Scheme Amendments, Structure 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
Structure Plan	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Exempt	N/A
Local Development Plan	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
PLANNING (Continued)						
Other						
Public consultation of DA (complex application)	1,000.00	each	1,000.00	each	Taxed	Incl. GST
Public consultation of DA (standard application)	125.00	each	125.00	each	Taxed	Incl. GST
Street numbering requests	110.75	each	114.65	each	Exempt	N/A
Additional Design Review Panel Considerations (p/hr)	1,350.00	per hour	1,350.00	per hour	Taxed	Incl. GST
Deemed-to-comply check for Single Houses	295.00	each	295.00	each	Exempt	N/A
Local Planning Scheme No. 5 Map (printed copy)	32.70	each	33.85	each	Exempt	N/A
Local Planning Scheme No. 5 Text (printed copy)	26.90	each	27.85	each	Exempt	N/A
Planning Policy Manual (printed copy)	26.90	each	27.85	each	Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	54.30	each	56.20	each	Exempt	N/A
Subiaco Planning Strategy (printed copy)	54.30	each	56.20	each	Exempt	N/A
Liquor Control Act section 40 certificate	80.00	each	80.00	each	Exempt	N/A
COMMUNITY DEVELOPMENT						
Community Programs						
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						
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
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						
Museum Photographic reproduction -various photograph sizes	by size	To be determined by size of image purchasing	by size	To be determined by size of image purchasing	Taxed	Incl. GST
School Visits (City of Subiaco School)			Free	per student	N/A	N/A
School Visits (NON City of Subiaco School)			2.00	per student	Exempt	N/A
Research Fees - Under Thirty Minutes Research			0.00	To be determined by museum staff	Taxed	Incl. GST
Research Fees - First Hour of research			50.00	by time	Taxed	Incl. GST
Research Fees - Per Hour after first hour			32.00	by time	Taxed	Incl. GST
Research Fees - Student (Secondary and University) - One Hour			0.00	by Time	Exempt	N/A
Object retrieval and viewing			15.00	per box	Taxed	Incl. GST
Retail items			Market Value	per item	Taxed	if applicable
RECREATION SERVICES - LORD'S						
ADMINISTRATION						
Administration Fee	82.00	Per event	85.00	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	118.00	Per Hour / Staff	122.00	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	51.20	Per square metre per annum	53.00	Per square metre per annum	Taxed	Incl. GST
After Hours Opening - Centre	225.00	per hour. Subject to availability. Requires two staff	235.00	per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
CENTRE SERVICES						
Facility Hire						
Meeting Room	39.00	Per Hour	40.00	Per Hour	Taxed	Incl. GST
Squash Walkway	24.50	Per Hour	25.00	Per Hour	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
RECREATION SERVICES - LORD'S						
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	105.00	Per hour	110.00	Per hour	Taxed	Incl. GST
Creche						
Single Creche Visit - Member 120min	5.50	Per child per visit	5.70	Per child per visit	Taxed	Incl. GST
Single Creche Visit - Non member 120min	8.00	Per child per visit	8.30	Per child per visit	Taxed	Incl. GST
Five Visit Pass - 120min session	27.50	Per 5 Visit pass	28.50	Per 5 Visit pass	Taxed	Incl. GST
Ten Visit Pass - 120min session	49.50	Per 10 Visit pass	52.00	Per 10 Visit pass	Taxed	Incl. GST
Twenty Visit Pass - 120min session			102.50	Per 20 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
Health and fitness challenge	Market value	per person per program	Market value	per person per program	Taxed	Incl. GST
Birthday parties						
Single Child	16.50	Per child	17.00	Per child	Taxed	Incl. GST
Catering Charge	16.50	Per child	17.00	Per child	Taxed	Incl. GST
HEALTH AND FITNESS						
Casual Entry						
Casual Group Fitness or Gym Visit	19.00	Per class or visit	19.50	Per class or visit	Taxed	Incl. GST
Group entry - Gym or pool or group fitness class	7.00	Per visit	7.50	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	9.00	Per visit. Seniors discount does not apply	9.50	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Special Promotion	Free	Per visit	Free	Per visit	Taxed	Incl. GST
Memberships						
Administration Fees						
Direct Debit Transaction Fee	0.50	per transaction	0.55	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	30 days notice	per cancellation	Taxed	Incl. GST
Replacement Band/Fob	5.50	per lost band/fob	6.00	per lost band/fob	Taxed	Incl. GST
New Memberships						
Visit Pass - 10	169.00	per 10 visit pass	175.50	per 10 visit pass	Taxed	Incl. GST
Day Member - 12 Months	857.10	Per 12 months	884.00	Per 12 months	Taxed	Incl. GST
Day Member - Direct Debit	32.00	Per fortnight	33.45	Per fortnight	Taxed	Incl. GST
Full Member - 1 Month	143.00	Per month	84.00	Per month	Taxed	Incl. GST
Allied Health Member - 3 Months	348.00	Per 3 months	270.00	Per 3 months	Taxed	Incl. GST
Full Member - 12 Months	988.00	Per 12 months	1,025.00	Per 12 months	Taxed	Incl. GST
Full Member - Direct Debit	38.00	Per fortnight	39.45	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	37.00	Per month	38.50	Per month	Taxed	Incl. GST
Pool Memberships. Only Seniors Discount applies						
Pool only member - 1 month	37.00	per month	38.50	per month	Taxed	Incl. GST
Pool only member - 12 months	440.00	per year	455.00	per year	Taxed	Incl. GST
Pool only member - Direct Debit	17.00	per fortnight	17.45	per fortnight	Taxed	Incl. GST
Corporate Memberships						
100 Visit Card	922.00	Per 100 Visit pass	954.00	Per 100 Visit pass	Taxed	Incl. GST
200 Visit Card	1,741.00	Per 200 Visit pass	1,802.00	Per 200 Visit pass	Taxed	Incl. GST
400 Visit Card	3,059.00	Per 400 Visit pass	3,166.00	Per 400 Visit pass	Taxed	Incl. GST
Corporate Memberships	20%	per 12 month membership	20%	per 12 month membership	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	24.25	Per hour per lane	25.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane Regular hirer	26.35	Per hour per lane	27.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane	33.80	Per hour per lane	35.00	Per hour per lane	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
RECREATION SERVICES - LORD'S (Continued)						
Group Fitness						
Facility Hire						
Main Studio 1	71.70	Per hour	74.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (inc spin bikes)	61.45	Per hour	64.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (not inc spin bikes)	39.00	Per hour	40.00	Per hour	Taxed	Incl. GST
Group Fitness Instructor	87.55	Per class	90.00	Per class	Taxed	Incl. GST
Personal Training						
45 minute Session	72.00	per 45min session.	73.00	per 45min session.	Taxed	Incl. GST
45 minute session - 10 pack	684.00	per 10 pack	694.00	per 10 pack	Taxed	Incl. GST
45 minute session - 2 people	100.00	Per session. Valid 12 months from date of purchase	104.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
Small group training	Market value	per person per session	Market value	per person per session	Taxed	Incl. GST
SPORTS						
Competitions						
Team Nomination Fee	140.00	Per team nomination	144.00	Per team nomination	Taxed	Incl. GST
Senior Sports Team Game Fee	70.00	Per team per game	72.00	Per team per game	Taxed	Incl. GST
Junior Sports Team Game Fee	55.00	Per team per game	56.00	Per team per game	Taxed	Incl. GST
Team Withdrawal Fee	140.00	Per team	144.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	140.00	Per team per forfeit	144.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	105.00	Per team per forfeit	108.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: More than 24hrs notice	70.00	Per team per forfeit	72.00	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	7.50	Per person	7.75	Per person	Taxed	Incl. GST
Sports Courts casual use - 5 visit pass	37.00		38.25		Taxed	Incl. GST
Sports Courts casual use - 10 visit pass	66.50	per person per 10 pack	68.85	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	33.00	Per hour Per 1/2 Court	34.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Sports Court Full Court General Hire	51.00	Per hour per court	52.00	Per hour per court	Taxed	Incl. GST
Small Court Hire	21.50	Per hour per court	22.00	Per hour per court	Taxed	Incl. GST
Badminton Court Hire	21.50	Per hour per court	22.00	Per hour per court	Taxed	Incl. GST
Volleyball Setup Fee	77.00	per booking of 3 or more courts	85.00	per booking of 3 or more courts	Taxed	Incl. GST
Officials fee	40.00	per person, per hour	42.00	Per person, per hour	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 - online booking fee		Per hour, per court	36.50	Per hour per court	Taxed	Incl. GST
Tennis Court hire	34.00	Per hour per court	35.50	Per hour per court	Taxed	N/A
Squash Courts						
Casual Hire - Non Peak, before 5pm	22.20	Per hour per court	23.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	28.50	Per hour per court	29.50	Per hour per court	Taxed	Incl. GST
Casual Hire - Squash			26.00			
Casual Hire - Squash bookings online fee		Per hour per court	27.00	Per hour per court	Taxed	Incl. GST
Discount - Subiaco Kings Squash Club members	0.20	Per hour per court	20%	Per hour per court	Taxed	Incl. GST
COMMUNITY FACILITIES						
Shenton Park Community Centre						
Main Hall - 100 persons	64.40	per hour	67.00	per hour	Taxed	Incl. GST
Main Hall Day Rate	413.00	per day	427.50	per day	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	28.50	per hour	29.50	per hour	Taxed	Incl. GST
Activity Room (Room 2)	14.00	per hour	14.50	per hour	Taxed	Incl. GST
Activity Room - Day Rate	182.00	per day	188.00	per day	Taxed	Incl. GST
Sound System Hire	55.00	per booking	57.00	per booking	Taxed	Incl. GST
The Palms Community Centre						
Main Hall - 100 persons	96.00	per hour	99.00	per hour	Taxed	Incl. GST
Main Hall - Day Rate	614.40	per day	636.00	per day	Taxed	Incl. GST
Subiaco Community Training Space (located at The Palms Community Centre)						
Training Space - 20 people	31.00	per hour	32.00	per hour	Taxed	Incl. GST
Training Space Day rate	197.00	per day	204.00	per day	Taxed	Incl. GST
Meeting room - 8 people	21.00	per hour	22.00	per hour	Taxed	Incl. GST
Meeting Room Day Rate	131.00	per day	135.60	per day	Taxed	Incl. GST
Office 1 - 3 people	12.30	per hour	13.00	per hour	Taxed	Incl. GST
Office 1 Day Rate	79.00	per day	82.00	per day	Taxed	Incl. GST
Office 2 - 3 people	12.30	per hour	13.00	per hour	Taxed	Incl. GST
Office 2 Day Rate	79.00	per day	82.00	per day	Taxed	Incl. GST
Subiaco Community Centre						
Main Hall - 100 persons	63.30	per hour	65.50	per hour	Taxed	Incl. GST
Main Hall - Day Rate	404.50	per day	418.70	per day	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2021/2022 SCHEDULED FEE	PER UNIT	2022/2023 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
COMMUNITY FACILITIES (Continued)						
Tom Dadour Community Centre					Taxed	Incl. GST
West Hall - 55 persons	40.15	per hour	42.00	per hour	Taxed	Incl. GST
West Hall - Day Rate	257.00	per day	266.00	per day	Taxed	Incl. GST
East Hall - 100 persons	46.40	per hour	48.00	per hour	Taxed	Incl. GST
East Hall - Day Rate	297.00	per day	307.00	per day	Taxed	Incl. GST
Outdoor Garden Area	27.45	per hour	28.40	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 *	12.80	per hire	13.25	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire up to \$50 *	25.60	per hire	26.50	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire over \$50 *	73.75	per hire	76.35	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						
Booking adjustment fee		Per booking alteration	10.00	Per booking alteration	Taxed	Incl. GST
Administration Fee	52.75	Per booking	55.00	Per booking alteration	Taxed	Incl. GST
Cancellation Fee (> 14 days notice)	20%	Per booking	20%	Per booking	Taxed	Incl. GST
Cancellation Fee (< 14 days notice)	100%	Per booking	100%	Per booking	Taxed	Incl. GST
Cost of security callout	Market rate	per breach	Market rate	per breach	Taxed	Incl. GST
Breach of Terms & Conditions	102.40	per breach	106.00	per breach	Taxed	Incl. GST
Cleaning charge	230.40	Per booking	238.50	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	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	25.60	Per annum	26.50	Per annum	Taxed	Incl. GST
Medium	51.20	Per annum	53.00	Per annum	Taxed	Incl. GST
Large	102.40	Per annum	106.00	Per annum	Taxed	Incl. GST
Personal Training Permit Fees						
Small Group						
Small Group Summer	205.00	Per group	205.00	Per group	Taxed	Incl. GST
Small Group Winter	154.00	Per group	154.00	Per group	Taxed	Incl. GST
Small Group Annual	307.00	Per group	307.00	Per group	Taxed	Incl. GST
Medium Group					Taxed	Incl. GST
Medium Group Summer	410.00	Per group	410.00	Per group	Taxed	Incl. GST
Medium Group Winter	307.00	Per group	307.00	Per group	Taxed	Incl. GST
Medium Group Annual	614.00	Per group	614.00	Per group	Taxed	Incl. GST
Large Group						
Large Group Summer	614.00	Per group	614.00	Per group	Taxed	Incl. GST
Large Group Winter	461.00	Per group	461.00	Per group	Taxed	Incl. GST
Large Group Annual	922.00	Per group	922.00	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	56.00	Per field, per session	58.00	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
Active Reserves Playing Field Usage - Juniors	10% of annual maintenance cost	per hour	10% of annual maintenance cost	per hour	Taxed	Excl. GST
Active Reserves Playing Field Usage - Seniors	20% of annual maintenance cost	per hour	20% of annual maintenance cost	per hour	Taxed	Excl. GST



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