

# City of Subiaco

## **Budget 2015–16**



**CITY OF SUBIACO  
2015-16 BUDGET**

That the Council adopt the 2015-16 Budget for the City of Subiaco, including the following:

1. The Budget 2015-16 document, which includes the Statement of Comprehensive Income by Program/Nature & Type, Rate Setting Statement, Cash Flow Statement, Capital Funding Statement, Notes to and forming part of the Budget, Supporting Schedules, Program Statements and Schedule of Fees and Charges.
2. General Rate of 5.25045 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 seven hundred and eighty dollars (\$780) in the General Rate in respect of any rateable property.
4. The option of payment of rates by instalments as detailed in the Budget document.
5. An interest charge on unpaid rates of eleven percent (11%) per annum, calculated daily, on those rates unpaid after the due date for payment and also on the outstanding balance of instalments unpaid after the due date for payment.
6. A Waste Service Charge is applied to all properties. The charges are: \$260 for one 80 litre waste service, \$337 for one 120 litre waste service or \$505 for one 240 litre waste service per property per year.
7. In addition to the deferment and/or rebate entitlement of pensioners a 50% discount on waste charges for pensioners registered with council for a full rebate (50%) on rates and charges at 1 July 2015.
8. A Specified Area Rate of 0.406065 cents in the dollar on all rateable properties within the defined area of the Subiaco Central Business District as allowed under s6.37 of the Local Government Act 1995 to be used to develop and promote the Subiaco Central Business District.
9. An Emergency Services Levy (ESL) rate in the dollar, maximum rate, minimum rate and interest charge will be applied as published in the Government Gazette.
10. Two budget reviews are to be conducted, in the months of November and March of each year in accordance with council policy. A variance value of \$50,000 or greater be used to report material variances in the Finance Activity Statement in accordance with regulation 34 of the Local Government Financial Management Regulations 1996.
11. The city considers the potential impact of the Perth Capital City Act on the City of Subiaco's future financial position by way of a disclosure note in the Annual Financial Account for the year ending 30 June 2015.
12. The city consider options to maximise returns from the investment portfolio and parking management during 2015-16 year in order to reduce the planned increases in rates revenue to LGCI rate increases for 2016-17 and in the Strategic Financial Plan for future years to provide long term Budget sustainability.

# **INTRODUCTION**

# CITY OF SUBIACO

## BUDGET 2015-16

### INTRODUCTION

The Budget 2015-16 has been developed based on the city's Strategic Financial Plan 2015-2025 that was revised in December 2014, following the review of the Corporate Business Plan.

The Strategic Financial Plan is designed to provide the financial framework for achieving the aims of the city's Strategic Community Plan and Corporate Business Plan and, with a 10 year planning horizon, creates a financial and governance basis within which this local government can demonstrate and ensure its long term sustainability.

The Strategic Community Plan is the overarching plan that will guide the future direction of the City of Subiaco and its community. The plan is broad, with a long term focus and strong emphasis on the community's aspirations, priorities and vision for the future.

The Corporate Business Plan identifies specific strategies and actions that will be taken over the next four years to progress the Strategic Community Plan. It represents the city's commitment to the community and identifies key projects for delivery.

The budget is supported by resourcing strategies covering asset management, strategic financial management, workforce management and information, communication and technology plans. The budget is predicated on previous Council decisions including the phasing out of the specified area rate over 3 years, funding of underground power, and actions approved within the City's Corporate Business Plan.

The budget reflects the extensive public consultation carried out in accordance with the city's consultation framework resulting from council decisions, the adoption of the city's Strategic Community Plan and Corporate Business Plan.

The key **Principles** applied in developing the 2015-16 budget are:

- operating expenditure based on current service provisions and adjustments for known variations
- capital expenditure based on the Strategic Financial Plan provisions, developed through the Strategic Asset Management Plan (SAMP)
- new projects considered in context of the whole organisation and their whole of life costs
- full project costing (initial cost & ongoing costs are considered when determining projects)

- the City judiciously utilises borrowing for appropriate projects and reserves to ensure intergenerational equity
- lease revenue and interest on the capital investment reserve, are used to fund capital expenditure and community based projects
- Waste Services, Field Services, and Lords are managed on a self-funding basis
- returns on our investment property portfolio and parking revenue are used as a rate minimisation strategy
- after considering all other funding sources, any residual expenditure required is funded by rates revenue
- fees and charges based on Local Government Cost Index (LGCI) + 1%
- rates are based on Local Government Cost Index (LGCI), plus any additional levies
- underground power program is funded through borrowings (loans) and a 1% additional levy on rates
- the Specified Area Rate is being phased out over three years and is funded by a 1.15 per cent additional levy on rates for the 2015-16 and 2016-17 years.

Features of the budget are:

- Continuing commitment to sustainable development, safety and security, town planning and other community development programs;
- Continued investment in maintaining and upgrading essential infrastructure such as roads, car parks, footpaths, drainage and buildings;
- Continued maintenance and improvement of parks, reserves, sports fields and the general amenity of the city;
- Continuing improvements to improve access for people with disabilities;
- Continuation of traffic calming, pedestrian, cycling and streetscape improvements;
- Implementation of parking and access improvements;
- Improvements to information systems and technology;
- Injection of funds to address road and drainage infrastructure renewal and replacement;

## FINANCIAL SUSTAINABILITY

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

Primary focus of integrated reporting framework:

- own source income
- asset management (acquisition, development, renewal, maintenance, disposal)
- cash flow management (minimising large fluctuations in rates)
- 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 developments without the necessity for substantial increases in rates.

The City of Subiaco is financially strong with a diverse and stable revenue base, with little reliance on grant funding.

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 capital projects must be considered in the context of their whole of life cost. A new facility always creates a responsibility to appropriately fund for its operation and maintenance to a standard which is suitable for its purpose. Sometimes there may be legal consequences if maintenance is neglected and assets are allowed to deteriorate.

At first glance, a local government's balance sheet may appear strong but the annual operating budgets may reveal a different situation. Significant funding deficits to the level required to meet sustainable financial outcomes may occur when there is a trend to under-fund local government activities, especially in the responsible and appropriate provision for programmed maintenance, renewal, enhancement and replacement of infrastructure. If decisions are made without consideration of their long-term implications, a cumulative affect can result in an enormous funding shortfall. In such circumstances, the local government is not financially sustainable over the long-term.

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

- Fully costing the use of assets and deciding whether benefits received justify retaining them
- The financial impact of increasing asset stocks and acquiring new assets [on a whole of life basis]
- The need to prioritise funding for renewal of existing assets ahead of spending on new assets
- The rationalisation of the number of assets that need to be maintained or renewed and/or adjusting the standard of those that remain [to a 'fit for purpose' level]
- Ensuring that asset growth does not exceed asset renewal.

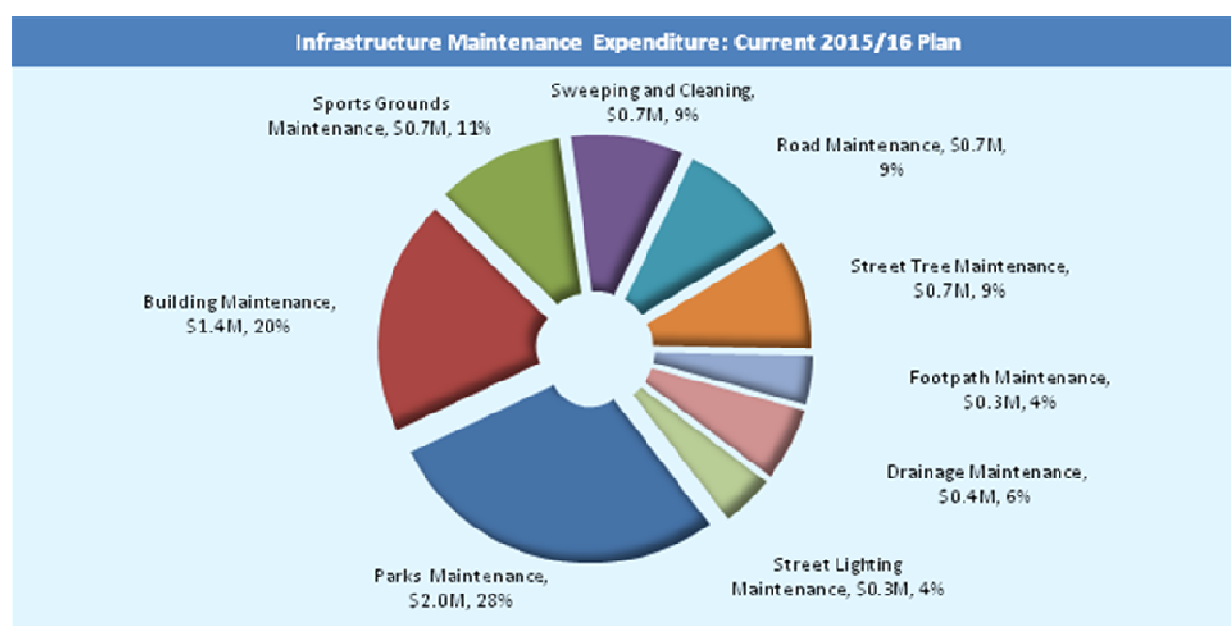
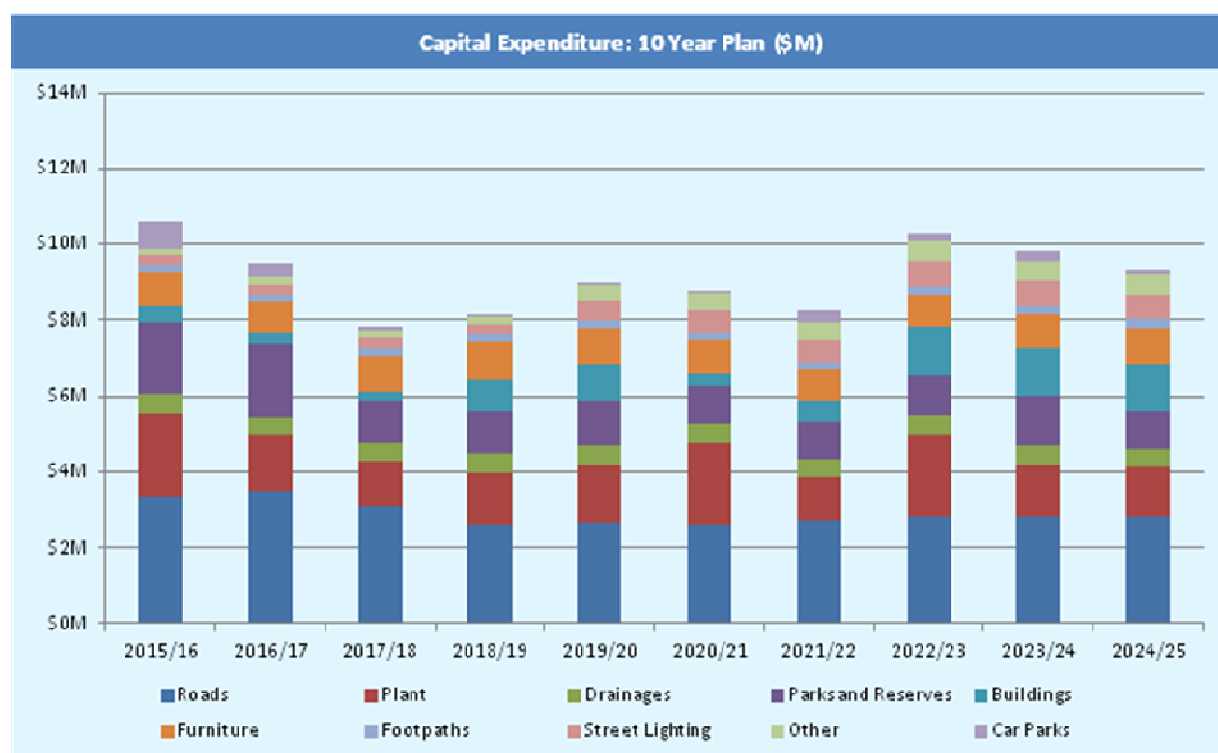
The council will continue to face demands for increased services as community expectations grow and other providers of service continue to withdraw or under fund services.

Attempting to fund new projects and sustainably maintain existing infrastructure from the current budget without adequate consideration of the long term consequence could result in enormous pressures on rates and/or lead to a growing gap between funding needs and the funding available to properly maintain, renew, enhance or provide new community assets. By definition this creates a situation which is not financially sustainable.

The Budget 2015-16 has been revised from the Strategic Financial Plan as a result of recent council decisions and increases in State Government charges to ensure the city maintains a financially sustainable position.

The ongoing review of asset management has identified renewal/replacement gaps for the City's infrastructure assets of approximately \$1–\$2 million. The SFP has been structured to bridge this gap over ten years. Funding has been provided to address the renewal/replacement gap with regards to roads, car parks, drainage, and existing community facilities within the 2015-16 budget.

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



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

The City's average operational spend on maintenance over ten years is \$1.6 million on infrastructure, \$1.4 million on buildings, \$3.5 million on parks (including ground maintenance) and \$660 000 on sweeping and cleaning each year.

The Council has previously deferred projects such as additional street tree planting, public toilet strategy, lighting enhancement plan, and the administration building improvements in order to facilitate priority projects such as completion of the underground power and Lord's refurbishment.

New assets or major improvements/enhancements to assets as identified at the Major Projects Workshop held Saturday 16 May 2015 have not been incorporated into next year's budget as the City is currently considering the Public Realm Plan, Community Facilities Concept Plan, Rosalie Park Master Plan, and have not had an opportunity to consider the conversion of Hay Street to two way, or the Civic Precinct Feasibility Study.

These and other unfunded projects such as Cambridge bikeway, Urban Forest Strategy, market development at Station Square, and possible multi functional car parks, will continue to be reviewed by Council as part of the Strategic Financial Plan to consider their funding, determine their timing and the appropriateness of each project in order to maintain the City's long term financial sustainability.

Officers have incorporated the suggested changes made by elected members at the 2 June Workshop as follows:

Inclusion of the following operational budget items:

- Economic Development Projects - Economic Development Strategy \$50,000.
- Regal Theatre Donation - Grants and donations \$100,000.

Reduction in the following planned operational activities:

Child Friendly City Initiatives	6,000
Youth Strategy Expenditure	1,000
Integrated Transport Strategy Initiative	35,000
Community Safety Initiatives	10,000
Green Operations	50,000
Local History Projects	3,000
Mayor and Governance Donations	10,000
Community Development Grants	10,000
Partnership Contributions	20,000
Youth Grants & Contributions	5,000
<b>Total</b>	<b>150,000</b>

Inclusion of the following Capital items:

- Drainage - Town Centre \$200,000
- Street lighting - Town Centre \$50,000
- Roadhouse Street Refurbishment \$50,000

Removal of the following Capital items:

Cycling Improvements Way-finding & Signage Upgrades Various Locations	20,000
Stubbs Tce (Installation of permanent bike counter)	15,000
Hay Street (Peel Street to Roberts Road) Cycle Path	265,000
<b>Total</b>	<b>300,000</b>

### **Capital Works**

The budget provides for continuation, extension and enhancement of the broad range of services and projects to be undertaken by the city, as well as several new initiatives. Details of these projects are contained in the New Capital Works and Carried Forward Programme, under the 'Supporting Schedules' part of the budget.

#### Major Capital Initiatives

Projects	Details		Total Budget \$
Subiaco Town Centre Projects	Drainage	799,308	\$4,315,793
	Major Roads	619,211	
	Lighting	877,190	
	Forrest Walk car park	930,000	
	Park Street car park	412,665	
	Street Scapes	677,419	
TAFE Site – Bishop Street	Investment portfolio		\$2,900,000
Hay Street Property Redevelopment	Investment portfolio		\$2,939,790
Carter Lane development	Investment portfolio		\$1,582,781
Lake Jaulbup	Funded from loans and reserves		\$1,247,500

#### Roads

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

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

The city also receives funding from the Federal Government as a part of the Roads to Recovery Program towards reconstruction of the city's roads and the State Government through Main Roads. The city is expected by the Federal and State Governments, as a part of the funding condition to include, a minimum amount for road related infrastructure upgrading. The road program (approx 4.8 million) consists of:

- Major roads improvements \$1,237,806;
- Local road improvements \$530,747;
- Streetscape improvements \$677,419; and,
- Laneway improvements \$444,954.

## Drainage

Following investigations and review of storm events the Drainage Improvements Program was developed to:

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

The cost of these initiatives represents approximately 2.6 million dollars additional funding over 4 years to address the identified issue details above. To offset this expenditure the city has sought to increase fees and charges where appropriate and utilise reserve funds to address any shortfall in funding to mitigate any major increase in the rates.

## Car Parks

The following car park renewals and redevelopments have been included in the budget:

- Forrest Walk car park redevelopment;
- Park Street car park redevelopment.

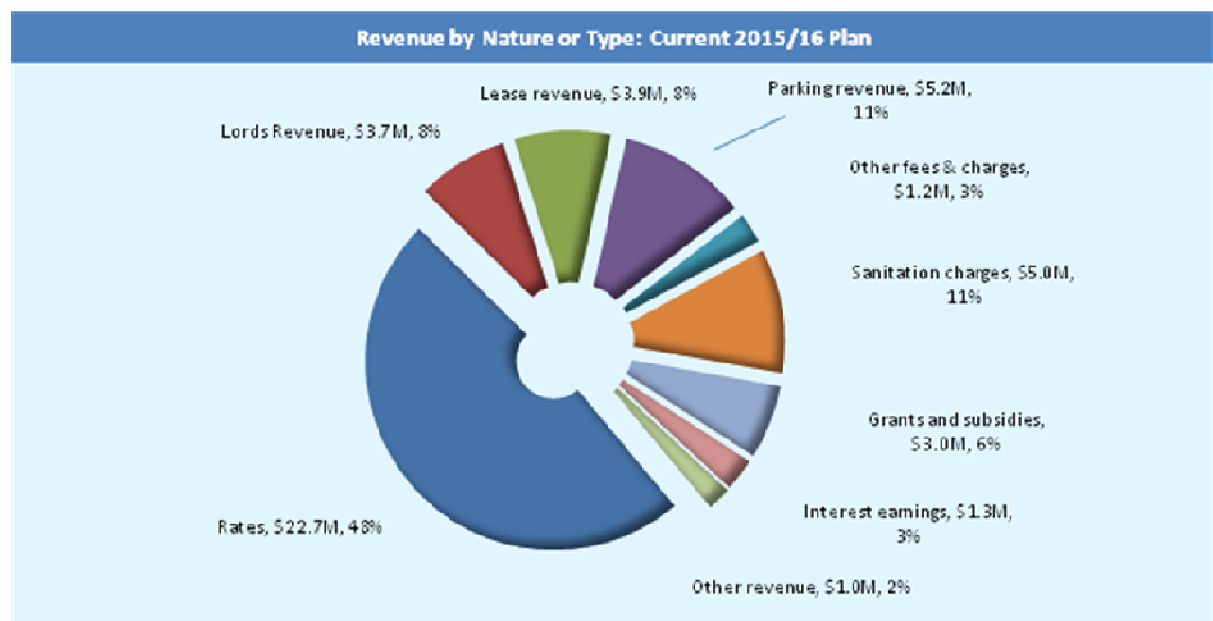
The funding for the car park redevelopments is through the "Parking and Public Transport Facilities" reserve. Car parks do not form part of the roads network which is partly funded from the Federal and State capital grants which require matching contributions from the city to undertake the works.

## **FINANCIAL RESOURCES**

The city enjoys a very diverse revenue base and judiciously utilises borrowing for appropriate projects. The city is well placed to adapt in the event of unanticipated events without the necessity for substantial increases in rates.

The key elements of the City's revenue are:

- rates (residential) 30 %
- rates (commercial) 18 %
- parking 11 %
- sanitation charges 11 %
- other user charges 11 %
- lease income 8 %
- grants (operating) 8 %
- interest income 3 %



Financial resources should always be considered in the context of:

- A sustainable approach to asset provision and management which recognises whole of life costs.
- An appropriate mix of financial resources which recognises issues of intergenerational equity.

## RATES AND SUNDRY REVENUE SOURCES

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

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

## ***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.

To fund the city's activities, services and improvements as part of last year's budget considerations and the review of the Strategic Financial Plan in December, general rates were planned to increase by 2.15% above the local government cost index (inflation index). The 2.15% consisted of the 1% levy for underground power and the 1.15% levy to phase out the Specified Area Rate over 3 years.

The local government cost index was projected to be 3.5%, for 2015-16 and would result in a rate increase of 5.65% to undertake planned activities and services.

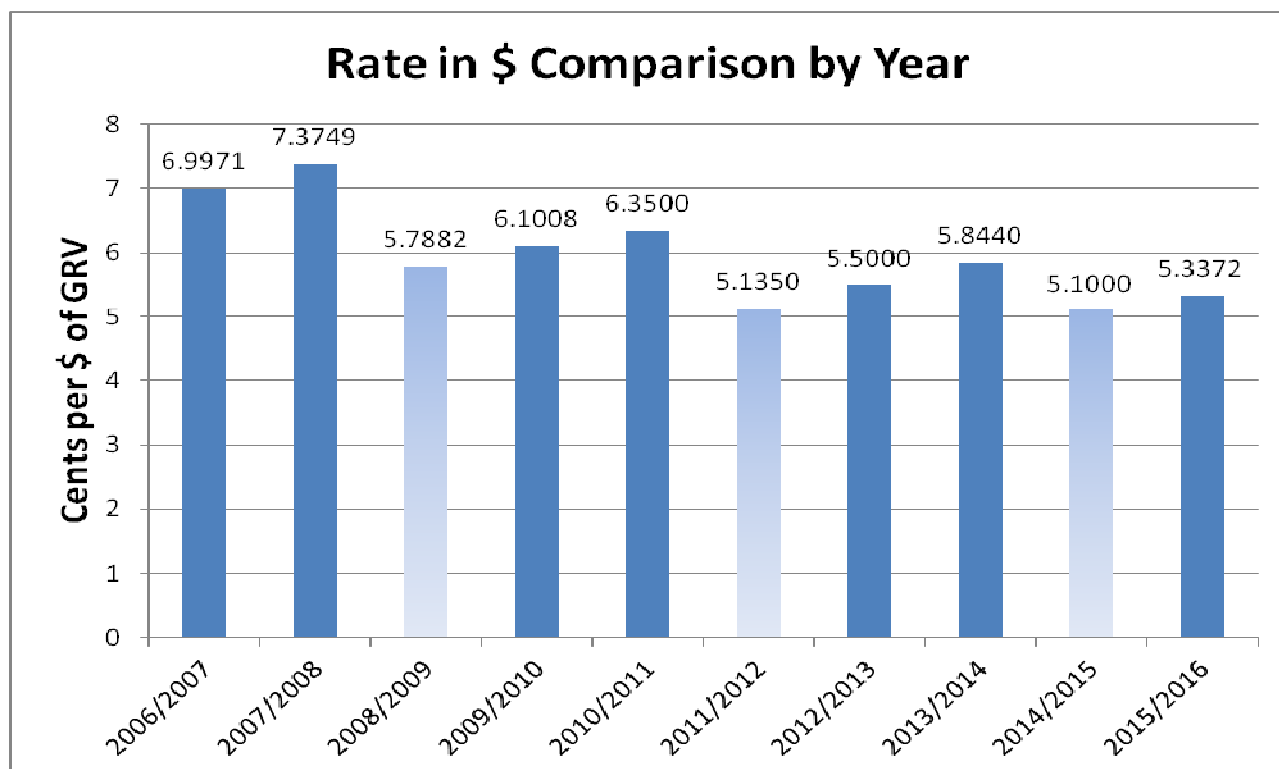
The Local Government Cost Index has been developed as an industry inflation indicator utilising the primary indexes that impact local governments. The index utilises forecasts from the following areas:

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

These indicators have a stronger correlation to the City's cost of operation than the Perth consumer price index which is forecast at around 2.5 % for 2015-16.

The city has been able to keep general rates for 2015-2016 below planned increases while managing major pressures on city operations arising in the last 12 months. For example, the Council resolved to bring forward the planned expenditure over 5 years on the underground power project to complete undergrounding of power within the city during 2014-15. This project was fully funded by the city with the works undertaken by Western Power at a cost of \$6,726,000. Council also resolved to temporarily close Lords to allow a refurbishment of the facility to remove all asbestos, replace the roof and upgrade the car park at a total capital cost of approximately \$3,000,000, with an estimated operating impact of \$1,000,000. The recommended increase for 2015-16 is 4.65% a 1% reduction from the planned increase.

Last year was a rates revaluation year which resulted in the "rate in the dollar" being adjusted down to 5.1 cents in the dollar to achieve a balanced budget. The following chart shows the adjustments the city has made to the rate in the dollar over the last 10 years and the impact of each revaluation year (light blue):



In 2014-15 the average Gross Rental Value (GRV) increase across the city was around 29%, however this increase was not evenly distributed. Some ratepayers received a smaller increase – or no increase at all – whilst others experienced larger increases if the VG assessed their property as having a higher value.

To mitigate the effect of the 29% GRV increase on its ratepayers, the city adjusted the rate in the dollar downwards to just 5.1 cents in the dollar for 2014-15. This meant that 16% of ratepayers actually received a decrease in their general rates for 2014-15. A further 22% received an increase of less than 8%. Another 23% of ratepayers received an increase of between 8% and 16% - significantly less than the increase in GRV of 29%. The result was that a total of 61% of ratepayers had the burden of the vastly increased GRV imposed by the VGO largely absorbed by the 'smoothing' action taken by the City - to lessen the impact of these new valuations.

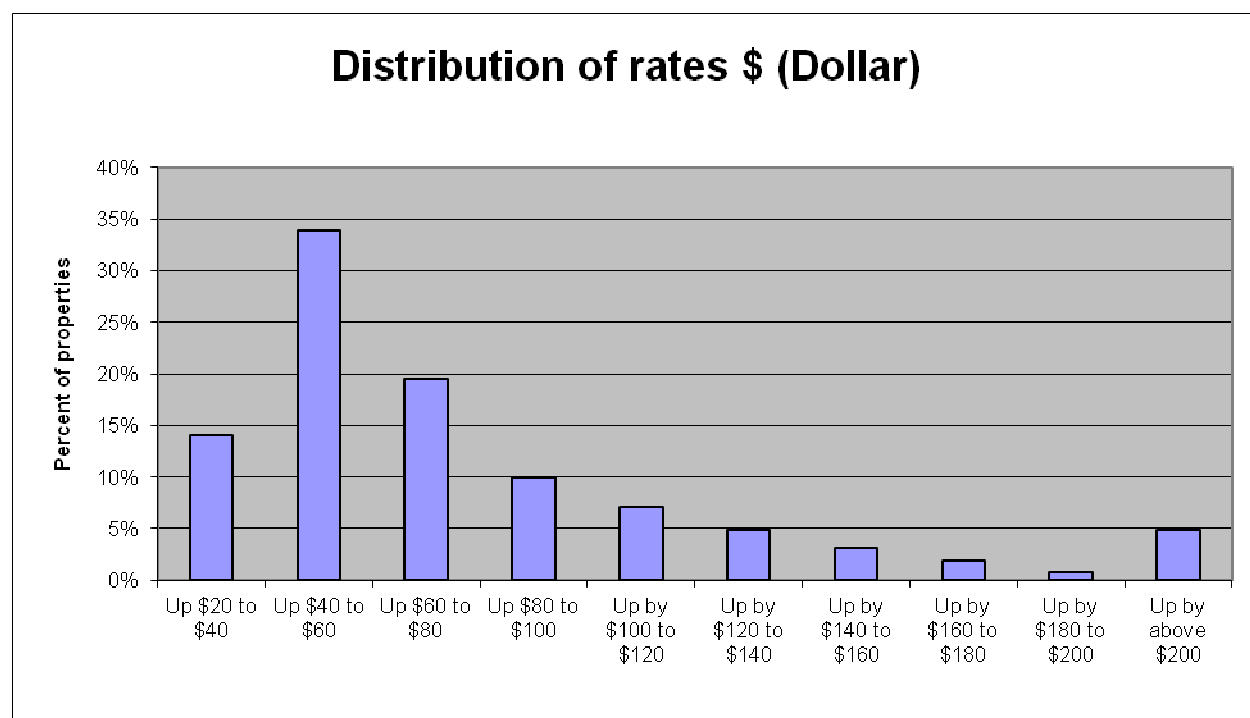
The rates revaluation, resulted in a decrease in commercial rates as residential valuations increased more than commercial valuations in the 2014-15 revaluation year. This is the opposite to what occurred in the previous rates revaluation 3 years ago, when commercial properties increased disproportionately to residential valuations, as shown in the table below:

	2011	2014
Average overall increase for the City of Subiaco	33.8%	29%
Average overall increase for Residential property	28.08%	30%
Average overall increase for Commercial property	46.53%	22%
Average overall increase for Industrial property	35.84%	6%
Average overall increase for miscellaneous property	19.78%	11%

The 2015-16 financial year is not subject to a rate revaluation and the recommended rates increase of 4.65% will be evenly distributed with the following effect on the average residential and commercial properties:

Average Rates	GRV (Average)	Current Gen Rate	New Gen Rate	Total Increase in Rates
<i>Residential</i>	\$27,040	1,379.04	1,443.17	\$64.13
<i>Commercial</i>	\$101,850	5,194.35	5,435.89	\$241.54

The following chart shows the distribution of the planned rate increases for 2015-16 with 77% of properties paying less than \$100:



We understand the proposed rates increase of some surrounding Local Governments for 2015-16 financial year compared to Subiaco are as follows:

Local Government	Commercial Rate	Residential Rate
Vincent	6,397.20	1,609.15
Claremont	5,798.32	1,539.39
Nedlands	5,713.79	1,367.00
<b>Subiaco</b>	<b>5,435.89</b>	<b>1,443.17</b>
Perth	5,095.76	1,192.65

The proposed rate in the dollar to achieve a balanced budget for next year is 5.33715 cents in the dollar this represents an increase of approximately 4.65%. The following table indicates what we understand are the proposed "rate in the dollar" of some surrounding councils for their 2015-16 budgets as a comparison to Subiaco:

Local Government	Commercial Rate in \$	Residential Rate in \$
Vincent	6.28100	5.95100
Claremont	5.69300	5.69300
Nedlands	5.61000	4.61000
<b>Subiaco</b>	<b>5.33715</b>	<b>5.33715</b>
Perth	5.00320	4.41070

Pensioners are eligible for up to 50% rebate off the rate amount or able to defer the full amount of the rates. The city also provides for a 50% discount on waste service charges.

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

All other seniors are able to claim a rebate for up to 25% of the rates amount capped at currently \$276.42 in 2014-15, 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.

In recognition that each property benefits from a broad range of services, the city sets a minimum rate. The minimum rate is proposed to continue to apply to the 11% of properties with the lowest GRV as has historically been the case. The minimum rate is proposed to change from \$746 to \$780. The city's minimum rate remains low compared to other local authorities, in the region broadly similar in size to Subiaco, which had the following minimum rates for 2014-15:

Local Government	Minimum Rates + 120Ltr Bin Charge * 2014-15
Nedlands	\$1581.00
Peppermint Grove	\$1225.00
Claremont	\$1205.00
Mosman Park	\$1130.00
<b>Subiaco</b>	<b>\$1062.00</b>
Cambridge	\$1010.00
Cottesloe	\$1008.00

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

The specified area rate is levied to fund promotion and marketing of the Town Centre. In order to fund a similar program to that of the current year the city would need to raise funds of approximately 726,500. The budget to fund the program of activities is made up of 66% (\$484,500) general rates and a specified area rate amount of \$242,000. This has resulted in a "rate in the dollar" change from 0.6097 to 0.4061 for the specified area rate and requires a 1.15% levy on general rates, with one more year remaining to phase out the specified area rate completely.

The following tables show the impact of the changes to the average residential and commercial properties within the specified area:

Average Specified Area Rates	GRV (Average)	Gen Rate	SAR	Total Rates
<i>Residential (SAR)</i>	\$27,560	1,470.92	111.92	\$1,582.84
<i>Commercial (SAR)</i>	\$149,480	7,977.97	607.04	\$8,585.01

Due to the phasing out of the specified area rate the average residential rates increase for a property within the specified area will be \$9.25 and the average commercial rates increase for a property within the area will be \$50.16 as demonstrated in the table below:

Average Rates	GRV (Average)	Current Rates	New Rates	Total Increase in Rates
<i>Residential (SAR)</i>	\$27,560	\$1,573.59	\$1,582.84	\$9.25
<i>Commercial (SAR)</i>	\$149,480	\$8,534.85	\$8,585.01	\$50.16

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 FESA. The levy is shown as a separate item on the rates notice.

Under the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, local governments are able to levy a penalty for late payment of rates. It is proposed that the rate remains at the current level of 11%.

### **Waste Service Charge**

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

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

In 2014-15, the waste services charges increased by 6.04% to accommodate rising tipping fees associated with the State Government levy for sending putrescible waste to landfill.

The Western Metropolitan Regional Council has advised that charges are expected to increase further to accommodate the State Government's landfill levy (Landfill fees have increased by 100% from \$28/tonne to \$55/tonne in 2015), the separate charges for the Western Metropolitan Regional Council Earth Carers Programme and the Di-Com alternative waste treatment waste process.

An increase to the waste service charge of 6.5% is proposed for 2015-16. The higher than average increase is required to accommodate increased tipping costs at the WMRC.

The city's waste service charges for 2014-15 were \$244 for an 80L bin, \$316 for a 120L bin and \$474 for a 240L bin. To provide for the increases in Western Metropolitan Regional Council charges and to continue to provide the range of services currently offered, the waste service charges increase has been held to 6.5% to \$260 per 80L service, \$337 per 120L service and \$505 per 240L service for 2015-16.

### ***Other Fees and Charges***

Where specific individuals benefit from the use of council property or services, charges are set to ensure the user pays for the service. Some examples are; use of the Lords sports club, parking fees, ground hire charges, photocopying, planning fees and swimming pool inspection fees. Fees and charges are generally proposed to increase in line with the LGCI plus 1% in accordance with the strategic financial plan.

Statutory charges include: licence fees for buildings, animals, signs, eating houses, itinerant food vendors, lodging houses, hawkers, stall holders and traders plus fines imposed by infringement notices under the Dog, Cat, Parking and Litter Acts.

Commercial fees include: use of the Lords sports club and parking fees and are compared to the market to ensure the city is not impacting on other suppliers in an anticompetitive nature.

Contractual charges are imposed under the terms and conditions of leases, licences, deeds, and agreements. Some examples are leases to sporting and community organisations, agreements related to self-supporting loans and development agreements. The city's investment land leases are the most significant of these charges for Subiaco.

Market reviews of parking charges are undertaken every couple of years to ensure our fees are consistent with surrounding areas. The following parking changes have been incorporated into the schedule of fees and charges for 2015-16:

- Parking fees have been amended by introduction of a variable fee structure to provide an opportunity for adjustment during the year to manage demand for various parking facilities;

- Daily caps have been removed from parking stations that are subject to high demand and occupancy, and;
- A modest fee of \$30.00 has been proposed for second visitor parking permits in accordance with Strategic Outcome 2.2 in the Parking Strategy 2012-2016.

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

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

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

## **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 ten to fifteen year cycle.

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

Initiatives supported by reserve funds include:

- Plant and equipment
- Building redevelopments
- Waste services equipment
- Recreation facility improvements
- Environment improvements
- Investment assets acquisitions/developments
- Infrastructure improvements
- Parks and reserve improvements
- Underground power
- Public art
- CBD promotions
- Heritage Grants Scheme

Reserves have been managed to help fund the major capital expenditure detailed above after providing for revenue increases. This has been primarily achieved through the use of the investment income reserve. The Investment Income Fund holds the net lease revenue and interest income and is used to support operational activities and projects. The budgeted transfer from this reserve are \$7,867,477 to fund various projects.

Other major movements in reserves are:

1. The Capital Investment Reserve of \$7,422,571 fund the following projects:
  - Hay Street \$2,900,000 redevelopment/refurbishment;
  - TAFE site \$2,900,000 development; and,
  - Cater Lane \$1,600,000 completion of the redevelopment project.
2. Timing of proceeds and transfer to the Capital Investments reserve:
  - Proceeds of 8,000,000 from the Carter Lane Project have been carried forward from 2014-15 and are expected to be received in August 2015.
  - Proceeds of \$6,000,000 from the Carter Lane Project relating to 2015-16 are expected to be received in November 2015.
3. The Parking Reserve of \$1,622,665 for Forrest Walk and Park Street car park upgrades, ticket machine upgrades and parking management information system upgrades (sensors, wayfinding, etc).
4. The Underground Power Reserve of \$2,138,000 to fund loan repayments following completion of the undergrounding of power in the city.

Details of reserves are contained in the Summary of Transfers To and From Reserve schedule and in the New Capital Works and Carried Forward Programme under the supporting schedules part of the budget.

## **LOANS**

The use of borrowing within a policy framework of sustainable financial planning is a legitimate, appropriate and financially viable element in the development of financial strategies for the city's capital expenditure requirements.

Loans should be considered as a financing tool rather than an additional source of revenue. They provide an opportunity to bring forward capital projects and allow the responsibility for the funding of the asset to be spread between current and future generations. However loans do have to be repaid and in this sense they are not an additional source of revenue but a method by which the rates and other general revenue can be deployed and managed in a sustainable manner.

Loans are used by the city to fund major capital initiatives and contribute to the underground power program with repayments met from general rates in order to maintain equity with past practice. In developing the loan funding strategy the city has provided for underground power programs and major capital developments over a 30 year horizon.

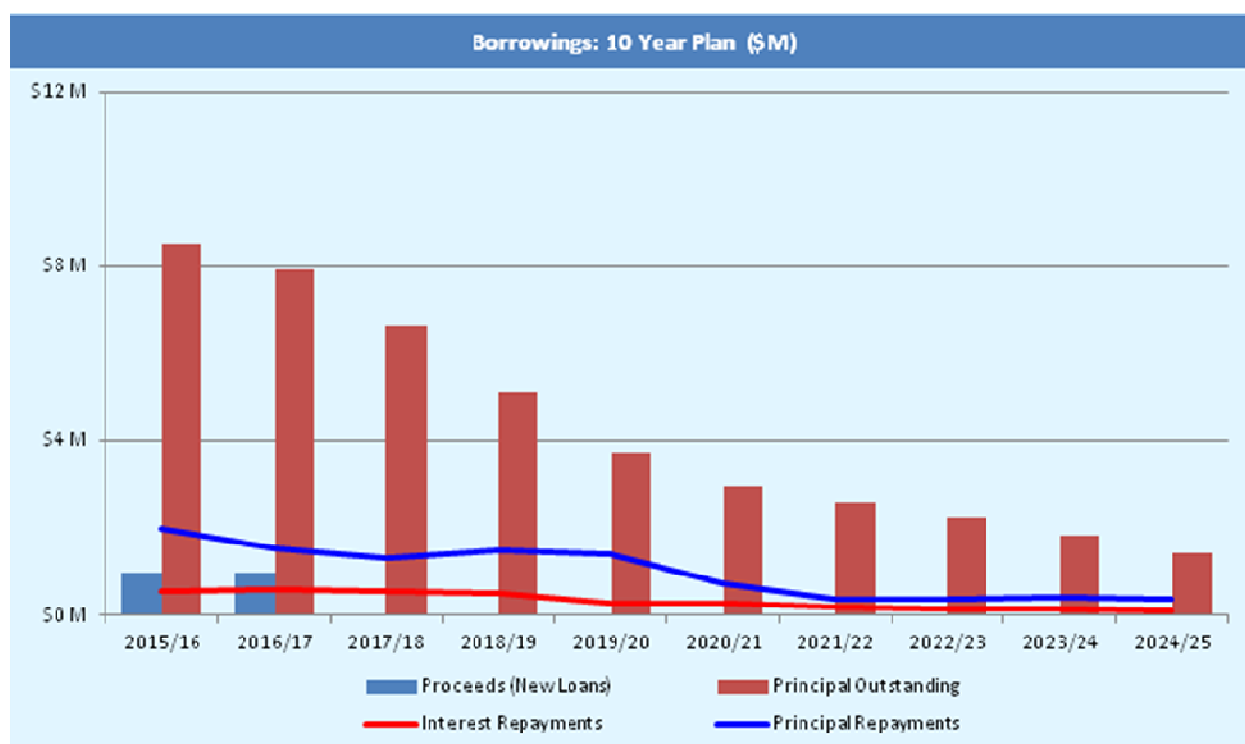
The loan strategy is predicated on using a mix of interest only and principal and interest loans with fixed and variable interest rates to cushion the potential impact of interest rate fluctuations. It has been designed to avoid the effect that the principal and interest repayments on a small number of large principal and interest loans would have on rate increases.

Major projects funded by loans include:

- Underground Power - \$6,558,200;
- Street Lighting - \$235,000;
- Lake Jualbup - \$1,000,000;
- Drainage Improvements - \$600,000; and,
- Rosalie Park Improvement - \$2,088,300.

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

The chart below shows that the City's borrowing capacity is approximately \$10 million - \$12 million over a maximum of 20 years and our current commitments are \$8.5 million, with principal repayments of \$2 million and Interest repayments of \$550,000. The two new loans of one million dollars relate to Lake Jualbup improvements (in 2015-16) and replacement of the Subiaco Common Lake liner (in 2016-17).



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

It is estimated that all loan funds acquired by the end of the year will be utilised by the close of the financial year and that there will be no unspent loans to be carried forward.

Details of loans are contained in the "Notes to, and forming part of, Budget 2015-16" under borrowings in the Budget Notes section of the budget.

## PROGRAMS AND SERVICES

*Governance:* Operation of council, including provision of administrative services and support to elected members, elected members' sitting fees and expenses, costs related to the convening and holding of council meetings, and the provision of agendas and minutes.

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

Operational funding for safety and security improvements, including graffiti management has been included in the budget.

*Health Services:* Monitoring, maintenance and improvement of public health including regulation and monitoring of food handlers, noise abatement and other areas related to public health. As well as continuation of ongoing monitoring and regulatory services, funding has been provided for contaminated site investigations.

*Education and Welfare:* Providing community meals services, adult day centre, community care and support programs to people with special needs.

Funding has been provided for ongoing health and community care programs offset by a range of operating grants and subsidies.

*Community Amenities:* Management, collection and removal of waste, including recycling services, and social housing programs, administration of town planning controls and the provision and maintenance of public conveniences.

Waste management services expenditure incorporates the increased cost of State Government and WMRC charges on landfill. The city continues to be active in initiatives to reduce the amount of waste going to landfill and maximising the recovery of recyclable materials.

In addition to ongoing planning approvals and regulatory service, provisions have been made for continuing work on major initiatives including the city's development of a Local Planning Strategy, Town Planning Scheme review, heritage support and surveys, design review panels and SAT advice and policy development.

*Recreation and Culture:* Operation of Lords, maintenance of parks and reserves, provision of library and museum services as well as a wide range of cultural and community activities. Funding continues for the extensive range of services and programs provided through the city's public library, museum and Lords.

Funding also provides for a broad range of community development programs and services including continuation of positive ageing and disability service initiatives, cultural programs and youth programs.

Provision for maintenance and operations has been made to keep the various areas of parks and reserves within the city in good condition. Major areas of expenditure include maintenance of JH Abrahams, Cliff Sadlier, Mabel Talbot and Mueller Parks, Lake Jualbup, Rankin Gardens, Theatre Gardens, Subi Centro Common, Market Square Park and China Green. Funding has been provided for improvements to parks and reserves including recreation facilities improvements. Other activities and initiatives include environmental improvements, water quality and sediment testing, greening strategy and community centre upgrades.

*Transport:* Reconstruction, repair and maintenance of roads, lanes, footpaths, and drains including parking management, street lighting, pruning of street trees, cleaning of laneways and streets and promotion of alternatives to cars.

Major categories of expenditure include road and footpath maintenance, road sweeping, street tree and street light maintenance. Capital programs include major road improvements, local road improvements, laneway renewal and improvements, and footpath replacements.

The budget also contains provisions for the integrated transport strategy and initiatives and the city's contribution to the shuttle bus service. In addition provision has been made for a range of capital improvements to safety and security including street lighting enhancements and car parking improvements.

*Economic Development:* Ensuring compliance with building standards, regulations and local building laws, promoting economic development including a specified area rate to fund marketing within the central business area.

Continuation of the existing range of building services is provided, including assessment services and education, and public building inspections. The budget also contains provision for the implementation of the economic development strategy, and other initiatives.

*Other Property and Services:* Management of investment lands and other assets that provide revenue used to fund development initiatives, and administrative support for all areas of the city to manage the community's resources in the best long-term interest of all.

Provision has been made for ongoing property management services as part of the city's strategy to maximise the return on its investment assets and Capital projects including Carter Lane redevelopment and refurbishment of Hay Street properties.

Provision has also been made for payment of the Fair Pay commission decision effective from 1 July 2015, salary increments, other benefit enhancements, and staff training and development, to keep the city competitive with regard to attraction and retention and continue to be an Employer of Choice.

To improve customer service and staff efficiency and effectiveness, a four-year program of improvements, particularly to information systems, is underway. Provision has been made for continued implementation of the Information Plan initiatives including, GIS Development, Mobile Application Plan, Mobile Computing, Customer Request Tracking, Digital Media Plan & Asset Collection Tools.

# **STATUTORY STATEMENTS**

**City of Subiaco**

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

		2014/2015 Adopted Budget \$	2014/2015 Revised Budget \$	2014/2015 Estimated Actual \$	2015/2016 Adopted Budget \$
	Notes				
<b>OPERATING REVENUE</b>					
Rates (also includes specified area)	3	21,562,370	21,642,370	21,607,574	22,397,410
Sanitation charges	10	4,857,549	4,857,549	4,936,980	5,422,490
Fees and charges	10	13,387,707	11,560,107	11,262,276	14,362,067
Grants and subsidies and Contributions		3,468,664	3,567,065	3,434,606	1,960,323
Reimbursements and donations		219,461	314,393	390,895	166,310
Interest earnings		1,498,110	1,498,110	1,193,980	1,301,260
Profit on asset disposals	4	49,640	49,850	46,315	321,100
Other revenue		521,960	258,960	265,968	751,960
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>45,565,461</b>	<b>43,748,404</b>	<b>43,138,594</b>	<b>46,682,920</b>
<b>OPERATING EXPENDITURE</b>					
Employee costs		(22,470,198)	(21,708,198)	(21,759,482)	(23,649,526)
Materials and contracts		(14,383,254)	(14,851,963)	(13,965,748)	(14,823,946)
Utilities (gas, electricity, water etc.)		(1,003,667)	(940,667)	(932,028)	(998,870)
Depreciation on non-current assets	9	(4,191,000)	(4,191,000)	(4,277,900)	(4,458,990)
Interest expenses		(513,500)	(513,500)	(424,600)	(548,300)
Insurance expenses		(626,000)	(656,925)	(737,825)	(626,000)
Loss on asset disposal	4	(107,560)	(107,560)	(40,586)	(14,190)
Other expenditure		(3,361,060)	(3,435,150)	(3,397,416)	(1,209,327)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(46,656,239)</b>	<b>(46,404,963)</b>	<b>(45,535,585)</b>	<b>(46,329,149)</b>
<b>NET RESULT</b>		<b>(1,090,778)</b>	<b>(2,656,559)</b>	<b>(2,396,991)</b>	<b>353,771</b>

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

	Notes	2014/2015 Adopted Budget \$	2014/2015 Revised Budget \$	2014/2015 Estimated Actual \$	2015/2016 Adopted Budget \$
<b>OPERATING REVENUE (Excluding Contributions to Development of Assets)</b>					
General Purpose Funding		23,461,370	23,541,370	23,281,700	24,216,670
Governance		2,000	2,000	1,550	2,000
Law Order & Public Safety		27,900	44,900	49,865	43,700
Health		162,600	167,600	197,345	146,600
Education & Welfare		1,337,604	1,409,514	1,435,299	1,344,130
Community Amenities		5,197,849	5,197,849	5,264,940	5,762,790
Recreation & Culture		3,312,987	1,750,937	1,636,488	4,547,197
Transport		5,430,620	5,506,220	5,211,099	5,365,810
Economic Services		587,110	641,110	669,042	461,400
Other Property & Services		4,393,771	3,848,553	3,863,324	4,278,230
<b>Total Operating Revenue</b>	<b>1,2</b>	<b>43,913,811</b>	<b>42,110,053</b>	<b>41,610,652</b>	<b>46,168,527</b>
<b>OPERATING EXPENDITURE (Excluding Borrowing Costs Expense)</b>					
General Purpose Funding		(1,151,880)	(1,165,160)	(1,129,850)	(1,156,830)
Governance		(2,212,018)	(2,187,028)	(2,101,966)	(2,052,240)
Law Order & Public Safety		(1,231,796)	(1,236,126)	(1,183,734)	(1,131,723)
Health		(770,435)	(779,045)	(713,038)	(856,501)
Education & Welfare		(3,303,766)	(3,286,116)	(3,203,879)	(3,408,651)
Community Amenities		(6,673,381)	(7,168,451)	(6,825,083)	(7,535,921)
Recreation & Culture		(13,512,660)	(12,635,397)	(12,554,745)	(14,480,781)
Transport		(10,384,727)	(10,396,837)	(10,253,454)	(10,666,261)
Economic Services		(4,615,996)	(4,895,476)	(4,744,470)	(2,243,210)
Other Property & Services		(2,178,520)	(2,034,267)	(2,360,180)	(2,234,541)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(46,035,179)</b>	<b>(45,783,903)</b>	<b>(45,070,399)</b>	<b>(45,766,659)</b>
<b>BORROWING COSTS EXPENSE</b>					
Recreation & Culture		(134,000)	(134,000)	(100,100)	(156,000)
Other Property & Services		(20,200)	(20,200)	(20,200)	(20,200)
Transport		(48,200)	(48,200)	0	(45,800)
Economic Services		(311,100)	(311,100)	(304,300)	(326,300)
<b>Total Borrowing Costs Expense</b>	<b>6</b>	<b>(513,500)</b>	<b>(513,500)</b>	<b>(424,600)</b>	<b>(548,300)</b>
<b>CONTRIBUTIONS TO THE DEVELOPMENT OF ASSETS</b>					
Education & Welfare		24,000	24,000	0	0
Recreation & Culture		127,400	130,400	137,249	25,000
Transport		1,450,610	1,434,101	1,344,378	168,293
<b>Total Contributions to the Development of Assets</b>	<b>16</b>	<b>1,602,010</b>	<b>1,588,501</b>	<b>1,481,627</b>	<b>193,293</b>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS</b>					
Law Order & Public Safety		(8,380)	(8,380)	0	14,320
Education & Welfare		(5,390)	(5,390)	1,410	0
Community Amenities		(9,950)	(9,950)	(18,350)	55,850
Recreation & Culture		(6,350)	(6,140)	12,845	52,000
Transport		10,180	10,180	880	86,200
Economic Services		(1,290)	(1,290)	0	2,910
Other Property & Services		(36,740)	(36,740)	8,944	95,630
<b>Total Profit/(Loss) on Disposal of Assets</b>	<b>4</b>	<b>(57,920)</b>	<b>(57,710)</b>	<b>5,729</b>	<b>306,910</b>
<b>NET RESULT</b>		<b>(1,090,778)</b>	<b>(2,656,559)</b>	<b>(2,396,991)</b>	<b>353,771</b>

## Rate Setting Statement

		2014/2015 Adopted Budget \$	2014/2015 Revised Budget \$	2014/2015 Estimated Actual \$	2015/2016 Adopted Budget \$
	Notes				
<b>OPERATING EXPENDITURE</b>					
General Purpose Funding		(1,151,880)	(1,165,160)	(1,129,850)	(1,156,830)
Governance		(2,212,018)	(2,187,028)	(2,101,966)	(2,052,240)
Law Order & Public Safety		(1,240,176)	(1,244,506)	(1,183,734)	(1,133,103)
Health		(770,435)	(779,045)	(713,038)	(856,501)
Education & Welfare		(3,309,156)	(3,291,506)	(3,203,879)	(3,408,651)
Community Amenities		(6,685,551)	(7,180,621)	(6,843,433)	(7,535,921)
Recreation & Culture		(13,663,110)	(12,785,847)	(12,654,845)	(14,638,461)
Transport		(10,458,937)	(10,471,047)	(10,262,354)	(10,712,531)
Economic Services		(4,928,386)	(5,207,866)	(5,048,770)	(2,572,630)
Other Property & Services		(2,236,590)	(2,092,337)	(2,393,716)	(2,262,281)
<b>Total Operating Expenditure</b>	<b>1,2</b>	<b>(46,656,239)</b>	<b>(46,404,963)</b>	<b>(45,535,585)</b>	<b>(46,329,149)</b>
<b>CAPITAL WORKS PROGRAMME</b>					
<b>Capital Expenditure</b>					
Land and Buildings	Refer to	(14,286,377)	(14,659,503)	(6,801,601)	(8,278,867)
Furniture and Equipment	Capital	(2,014,160)	(1,897,621)	(1,222,374)	(1,575,787)
Plant and Equipment	Works	(1,521,000)	(1,771,809)	(638,102)	(2,485,000)
<b>Subtotal</b>	Programme	<b>(17,821,537)</b>	<b>(18,328,933)</b>	<b>(8,662,077)</b>	<b>(12,339,654)</b>
<b>Infrastructure Expenditure</b>					
Road Works		(4,761,247)	(4,378,753)	(3,262,445)	(2,445,972)
Landscape & Irrigation Works	Refer to	(196,160)	(600,560)	(73,031)	(559,144)
Drainage Works	Capital	(1,753,830)	(1,902,184)	(1,730,370)	(1,536,565)
Footpath Works	Works	(439,140)	(452,840)	(402,094)	(116,211)
Street Lighting	Programme	(1,261,090)	(1,302,990)	(622,409)	(965,288)
Car Park Improvements		(1,249,510)	(1,291,510)	(592,195)	(1,577,665)
Other Infrastructure		(206,700)	(223,250)	(156,405)	(234,195)
Parks and Reserves Improvements					
Irrigation Upgrades		(445,790)	(392,790)	(382,525)	(375,000)
Furniture & Lighting Upgrades		(100,000)	(103,000)	(101,440)	(100,000)
Playground Upgrades		(426,683)	(306,573)	(307,975)	(87,000)
Landscaping Upgrades		(791,145)	(993,645)	(539,848)	(1,657,270)
<b>Subtotal</b>		<b>(11,631,295)</b>	<b>(11,948,095)</b>	<b>(8,170,737)</b>	<b>(9,654,310)</b>
<b>Total Capital Works Programme</b>		<b>(29,452,832)</b>	<b>(30,277,028)</b>	<b>(16,832,814)</b>	<b>(21,993,964)</b>
<b>OTHER OUTFLOWS</b>					
Transfer To Reserve A/C	7	(28,971,703)	(28,729,703)	(20,079,322)	(20,292,576)
Loan Repayment - Principal	6 (f)	(719,700)	(719,700)	(689,400)	(1,979,860)
<b>Non cash items</b>					
Write Back Gain on Disposal Of Assets	4	(49,640)	(49,850)	(46,315)	(321,100)
<b>Total Other Outflows</b>		<b>(29,741,043)</b>	<b>(29,499,253)</b>	<b>(20,815,037)</b>	<b>(22,593,536)</b>
<b>TOTAL FUNDS REQUIRED</b>		<b>(105,850,114)</b>	<b>(106,181,244)</b>	<b>(83,183,436)</b>	<b>(90,916,649)</b>
<b>OPERATING REVENUE</b>					
General Purpose Funding (excluding rates)		2,258,110	2,258,110	2,035,200	2,061,260
Governance		2,000	2,000	1,550	2,000
Law Order & Public Safety		27,900	44,900	49,865	59,400
Health		162,600	167,600	197,345	146,600
Education & Welfare		1,361,604	1,433,514	1,436,709	1,344,130
Community Amenities		5,200,069	5,200,069	5,264,940	5,818,640
Recreation & Culture		3,450,487	1,891,647	1,786,582	4,625,877
Transport		6,917,420	6,976,511	6,565,257	5,620,773
Economic Services		587,110	641,110	669,042	467,430
Other Property & Services		4,394,901	3,849,683	3,885,604	4,381,400
<b>Total Operating Revenue</b>		<b>24,362,201</b>	<b>22,465,144</b>	<b>21,892,094</b>	<b>24,527,510</b>
<b>OTHER INFLOWS</b>					
Reserve Utilised	7	26,998,485	27,816,892	15,145,980	22,503,227
Proceeds from Loans	6	3,061,000	3,311,000	3,311,000	1,000,000
Proceeds from Disposal of Assets	4	23,986,000	8,486,000	355,200	14,651,000
<b>Non cash items</b>					
Write Back Depreciation	9	4,191,000	4,191,000	4,277,900	4,458,990
Write Back Movement in Deferred Debtor		0	15,500,000	15,500,000	0
Write Back Loss On Disposal Of Assets	4	0	107,560	40,586	14,190
Opening Balance B/Fwd 1 July		1,940,608	3,020,388	3,020,388	1,606,212
<b>Total Other Inflows</b>		<b>60,177,093</b>	<b>62,432,840</b>	<b>41,651,054</b>	<b>44,233,619</b>
<b>TO BE MADE UP FROM RATES</b>	Refer to Rates Schedule	<b>21,203,260</b>	<b>21,283,260</b>	<b>21,246,500</b>	<b>22,155,410</b>
<b>SURPLUS / (DEFICIT)</b>		<b>0</b>	<b>0</b>	<b>1,606,212</b>	<b>(110)</b>

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

	Notes	2014/2015 Adopted Budget \$	2014/2015 Estimated Actual \$	2015/2016 Adopted Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		19,485,503	21,469,327	22,355,480
Operating Grants, Subsidies & Contributions		1,866,654	1,952,979	1,767,030
Reimbursements & Donations		219,461	390,895	166,310
Fees & Charges		13,860,368	10,794,092	13,643,287
Sanitation Charges		4,857,549	4,936,980	5,422,490
Interest Earnings		1,498,110	1,193,980	1,301,260
Goods & Services Tax		1,369,098	1,510,586	1,369,098
Other Revenue		521,960	265,968	751,960
		<b>43,678,703</b>	<b>42,514,807</b>	<b>46,776,915</b>
<b>Payments</b>				
Employee Costs		(22,077,787)	(21,434,482)	(23,324,526)
Materials & Contracts		(14,673,551)	(13,825,643)	(14,530,099)
Utility Charges		(1,003,667)	(932,028)	(998,870)
Insurance Expenses		(626,000)	(737,825)	(626,000)
Donations, Contributions and Grants Made		(279,380)	(226,080)	(338,380)
Interest Expenses		(513,500)	(424,494)	(548,300)
Goods & Services Tax		(1,369,098)	(1,369,098)	(1,369,098)
Other Expenditure		(3,081,680)	(3,166,343)	(870,947)
		<b>(43,624,663)</b>	<b>(42,115,993)</b>	<b>(42,606,220)</b>
<b>Net Cash Provided By (Used In) Operating Activities</b>	<b>15</b>	<b>54,040</b>	<b>398,815</b>	<b>4,170,694</b>
<b>Cash Flows From Investing Activities</b>				
Payments for Development of Land & Buildings		(1,021,870)	(2,698)	(8,148,867)
Payments for Development of Investment Properties		(13,264,507)	(6,798,903)	(130,000)
Payments for Purchase of Furniture		(2,014,160)	(1,222,374)	(1,575,787)
Payments for Purchase of Plant & Equipment		(1,521,000)	(638,102)	(2,485,000)
Payments for Construction of Infrastructure Assets		(11,631,295)	(8,170,737)	(9,654,310)
Write Back Movement in Deferred Debtor		0	15,500,000	0
Non-operating Grants, Subsidies & Contributions		1,602,010	1,481,627	193,293
Proceeds from Sale of Land		23,500,000	0	6,000,000
Proceeds from Sale of Plant & Equipment		486,000	355,200	8,651,000
<b>Net Cash Provided By (Used In) Investing Activities</b>		<b>(3,864,822)</b>	<b>504,013</b>	<b>(7,149,671)</b>
<b>Cash Flows From Financing Activities</b>				
Proceeds from borrowing (New Loans)	<b>6</b>	3,061,000	3,311,000	1,000,000
Repayment of borrowing	<b>6</b>	(719,700)	(689,400)	(1,979,860)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<b>2,341,300</b>	<b>2,621,600</b>	<b>(979,860)</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(1,469,482)</b>	<b>3,524,428</b>	<b>(3,958,837)</b>
Cash held beginning of period		28,976,118	32,974,925	36,499,353
<b>Cash held end of period</b>		<b>27,506,636</b>	<b>36,499,353</b>	<b>32,540,516</b>
<b>Reconciliation of cash:</b>				
Cash at Bank	<b>1 (n)</b>	2,215,528	7,936,304	6,188,118
Cash at Bank - Restricted		25,291,108	28,563,049	26,352,398
		<b>27,506,636</b>	<b>36,499,353</b>	<b>32,540,516</b>
* This statement is to be read in conjunction with the accompanying notes				
Government Grants/Appropriations	<b>16</b>			

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

	2014/2015 Adopted Budget \$	2014/2015 Revised Budget \$	2014/2015 Estimated Actual \$	2015/2016 Adopted Budget \$
<b>Capital Works</b>				
Land and Buildings	(14,286,377)	(14,659,503)	(6,801,601)	(8,278,867)
Furniture and Equipment	(2,014,160)	(1,897,621)	(1,222,374)	(1,575,787)
Plant and Equipment	(1,521,000)	(1,771,809)	(638,102)	(2,485,000)
Road Works	(4,761,247)	(4,378,753)	(3,262,445)	(2,445,972)
Landscape & Irrigation Works	(196,160)	(600,560)	(73,031)	(559,144)
Drainage Works	(1,753,830)	(1,902,184)	(1,730,370)	(1,536,565)
Footpath Works	(439,140)	(452,840)	(402,094)	(116,211)
Street Lighting	(1,261,090)	(1,302,990)	(622,409)	(965,288)
Car Park Improvements	(1,249,510)	(1,291,510)	(592,195)	(1,577,665)
Other Infrastructure	(206,700)	(223,250)	(156,405)	(234,195)
Parks and Reserves Improvements				
Irrigation Upgrades	(445,790)	(392,790)	(382,525)	(375,000)
Furniture & Lighting Upgrades	(100,000)	(103,000)	(101,440)	(100,000)
Playground Upgrades	(426,683)	(306,573)	(307,975)	(87,000)
Landscaping Upgrades	(791,145)	(993,645)	(539,848)	(1,657,270)
<b>Total Capital Works Programme</b>	<b>(29,452,832)</b>	<b>(30,277,028)</b>	<b>(16,832,814)</b>	<b>(21,993,964)</b>
<b>Reserves Utilised for Capital Works</b>				
Buildings and Facilities	330,280	514,511	256,324	464,355
Capital Investment	11,835,200	12,302,649	5,221,000	7,422,571
Investment Income	10,258,921	10,072,223	6,805,468	7,579,947
Infrastructure Replacement	753,924	739,568	429,510	929,489
Parking and Public Transport Facilities	1,304,510	1,577,610	648,532	1,622,665
Waste Management	227,000	227,000	1,146	624,000
Plant & Equipment Replacement	699,000	729,000	202,439	1,165,000
HACC Asset Replacement	0	19,681	19,681	0
<b>Total Reserves Utilised</b>	<b>25,408,835</b>	<b>26,182,242</b>	<b>13,584,100</b>	<b>19,808,027</b>
<b>Contributions to the Development of Assets</b>				
Main Roads WA - MRRG	689,874	738,839	653,816	21,626
Main Roads WA - Direct Grant	30,000	30,000	40,300	38,000
Main Roads WA - Blackspot	600,736	555,262	555,262	68,667
Department of Transport & Regional Development	120,000	100,000	95,000	0
Street Lighting Subsidy	10,000	10,000	0	10,000
Department of Sport and Recreation	0	0	850	25,000
Capital Contributions - Parks	0	3,000	3,000	0
Capital Contributions - Bus Shelters	30,000	0	0	30,000
Lotteries Commission	127,400	127,400	133,399	0
Health Department - HACC	24,000	24,000	0	0
<b>Total Contributions to the Development of Assets</b>	<b>1,632,010</b>	<b>1,588,501</b>	<b>1,481,627</b>	<b>193,293</b>
<b>Proceeds Disposal of Assets</b>				
Proceeds on disposal of plant and equipment	486,000	486,000	355,200	651,000
<b>Total Proceeds Disposal of Assets</b>	<b>486,000</b>	<b>486,000</b>	<b>355,200</b>	<b>651,000</b>
<b>Proceeds from Loans</b>				
Rosalie Park Improvements	0	250,000	250,000	0
Street Lighting	235,000	235,000	235,000	0
Drainage	600,000	600,000	600,000	0
Lake Jualbup	0	0	0	1,000,000
<b>Total Proceeds from Loans</b>	<b>835,000</b>	<b>1,085,000</b>	<b>1,085,000</b>	<b>1,000,000</b>
<b>TOTAL MUNICIPAL FUNDS REQUIRED</b>	<b>(1,090,987)</b>	<b>(935,285)</b>	<b>(326,887)</b>	<b>(341,644)</b>

# **BUDGET NOTES**

## 1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this budget are:

### a) Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

### Critical Accounting Judgements and Key Sources of Estimations Uncertainty

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The results of this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

### b) The Local Government Reporting Entity

The financial statements forming part of this report have been prepared on the basis of all funds controlled by the city. This includes Municipal and Reserve funds.

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

### c) 2014/2015 Estimated Actual Balances

Balances shown in this budget as 2014/2015 estimated actual are as forecast at the time of budget preparation and are subject to final adjustments.

### d) Rounding Off Figures

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

### e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates. Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 3(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

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

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

Revenues, expenses and assets are recognised net of the amount of GST included, except where it is not recoverable from the Australian Tax Office, in which case the amounts include the non-recoverable GST. Receivables and Payables are stated with the amount of GST included. Any GST recoverable from, or payable to, the Australian Tax Office is included as part of receivables and payables.

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

**g) Superannuation Fund**

The municipality contributes to the Local Government Superannuation Scheme at a rate of \$1.00 for every \$1.00 contributed to the fund by employees, to a maximum of 9% of the employee's salary. The municipality also contributes to the Local Government Occupational Superannuation Fund an amount calculated at 9.5% of the employee's gross salaries and wages (Superannuation Guarantee Contribution). These contributions are shown as an expense. No liability for accumulated benefits has been recognised in these budget statements.

**h) Cash and Cash Equivalents**

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above.

**i) Trade and Other Receivables**

Trade receivables and other receivables are recorded at amounts due, less any allowance for doubtful debts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**Leases**

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

**j) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during development. Interest and holding charges incurred after development is complete and recognised as expenses.

## 1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

### k) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

#### **Mandatory Requirement to Revalue Non-Current Assets**

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory. The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows: (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government – (i) that are plant and equipment; and (ii) that are – (I) land and buildings; or (II) infrastructure; and (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government. Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years. Council has commenced the process of adopting Fair Value in accordance with the Regulations.

#### **Land Under Control**

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30th June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance. Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note. Whilst they were initially recorded at cost, being fair value at the date of acquisition (deemed cost) as per AASB 116 they were revalued along with other items of Land and Buildings at 30 June 2014.

#### **Initial Recognition and Measurement between Mandatory Revaluation Dates**

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above. In relation to initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

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

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

#### **Revaluation**

Increases in the carrying value of non-current assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

#### **Transitional Arrangements**

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the *Initial Recognition* section as detailed above.

Those assets carried at fair value will be carried in accordance with the *Revaluation Methodology* section as detailed above.

## 1. SIGNIFICANT ACCOUNTING POLICIES - k) Continued

### Land under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset. Whilst such treatment is inconsistent with the requirement of AASB 1051. Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of Council.

### Depreciation

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

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	40 years
Laneways	40 years
Footpaths	40 years
Drains	60 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	40 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. As asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

### Capitalisation Threshold

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

### Revaluation Threshold

Expenditure on items of equipment under \$5,000 is not revalued. Rather, it is recorded at cost.

## 1. SIGNIFICANT ACCOUNTING POLICIES - Continued

### (I) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. Unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. The market with the greatest volume and level of activity for the asset), or in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

#### Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

##### Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

##### Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

##### Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

For land and buildings, fair value has been determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

## 1. SIGNIFICANT ACCOUNTING POLICIES - I) Continued

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. There include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

### **Valuation Techniques**

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

#### *Market Approach:*

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### *Income Approach:*

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### *Cost Approach:*

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

### **Property, Plant and Equipment**

Items of property, plant and equipment, including buildings, but excluding freehold land, are depreciated over their estimated useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

### **Infrastructure**

Effective 1 July 1996, infrastructure relating to prior to 1 July 1996 was brought to account at full replacement value, with an allowance for accumulated depreciation. Infrastructure includes road networks, drainage systems, footpaths, parks, gardens, reserves, etc, are now recorded at deemed cost in the Budget Statements. From 1 July 1996, all expenditure identified as relating to infrastructure has been capitalised in the Balance Sheet at cost.

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

### **Investment Property**

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

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

## **m) Financial Instruments**

### **Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

### **Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method;
- (d) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

### **(i) Financial assets at fair value through profit and loss**

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

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

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

The rating and reporting periods coincide. All rates levied for the year are revenues. Due to legislative security, it is anticipated that all outstanding rates will be collected and therefore no provision has been made for doubtful debts.

**(iii) Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the council's management has the positive intention and ability to hold to maturity. If council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the balance date, which are classified as current assets.

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

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

**Recognition and Derecognition**

Regular purchases and sales of financial assets are recognised on trade-date – the date on which council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

All grants, donations and other contributions are recognised as revenues during the reporting period. Expenditure of those monies has been made in the manner specified under the conditions upon which the municipality received those monies.

**(i) Subsequent measurement**

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

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

**Impairment**

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

**n) Estimation of Fair Value**

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

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

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

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

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

**o) Impairment**

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

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

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

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

**p) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the municipality prior to the end of the financial year that are unpaid and arise when the municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**1. SIGNIFICANT ACCOUNTING POLICIES - Continued**

**q) Employee Benefits**

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

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

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

**ii) Long Service Leave**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**r) Interest Bearing Loan and Borrowings**

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

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

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

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

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

**s) Provisions**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES - Continued**

**t) Investments**

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

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

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

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

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

**v) Comparative Figures**

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

**w) Budget Comparative Figures**

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

**x) Reserves**

Interest is transferred to reserve in accordance with council policy.

**y) Reporting Material Variances**

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

**2 THE NATURE AND OBJECT OF EACH PROGRAM UNDERTAKEN BY THE CITY AND THE MAJOR FUNCTIONS OR ACTIVITIES WITHIN**

The City of Subiaco is dedicated to providing high quality services to the community through the various service-oriented programs which it has established. The objectives of each principal activity undertaken by the city and as detailed in the city's current Strategic Financial Plan are as follows:

**Governance**

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

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

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

### **General Purpose Funding**

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

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

### **Law, Order and Public Safety**

*Objective: To ensure safety and amenity of the community in public areas.*

Control of parking facilities, implementation and control of parking, and other local laws. Also includes fire prevention outlays.

### **Health**

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

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

### **Education and Welfare**

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

Maintenance of pre-school buildings, aged care services including home and community care, meals-on-wheels, and seniors activities.

### **Community Amenities**

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

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

### **Recreation and Culture**

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

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

### **Transport**

*Objective: To facilitate safe and convenient transport access.*

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

### **Economic Services**

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

Area promotion and building control services.

### **Other Property and Services**

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

Includes management of the city's investment assets.

### 3 RATING AND VALUATIONS [Reg. 23]

#### (a) General Rate

The rates revenue for the City of Subiaco will be levied as a single general rate of 5.25045 cents per dollar on the Gross Rental Value of all rateable properties in the municipality. The estimated number of properties that will attract this charge, not inclusive of properties that attract a minimum rate as outlined in part b), are as follows:

(i) Residential Properties	7,742 properties, with a total GRV of \$248,120,396
(ii) Commercial Properties	1,286 properties, with a total GRV of \$156,545,309
(iii) Industrial Properties	13 properties, with a total GRV of \$ 1,460,365

**The Rates Charge will be 5.25045 cents for every dollar of Gross Rental Value, and will yield the following:**

(i) Residential Properties	13,027,440
(ii) Commercial Properties	8,219,330
(iii) Industrial Properties	76,680
	<b>21,323,450</b>

The city imposes only the single rate described above and does not intend to implement differential rates.

#### b) Minimum Rates

In accordance with Section (6.35) of the Local Government Act 1995, the following minimum rate will be levied.

In the case where the Gross Rental Value of a rateable property is such that the rates charge amounts to less than seven hundred and eighty dollars (\$780), that property will be charged the minimum rates charge of \$780.

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	925 properties, with a total GRV of \$11,997,222
(ii) Commercial properties	7 properties, with a total GRV of \$ 56,815

This minimum rate will yield the following:

(i) Residential properties	721,500
(ii) Commercial properties	5,460

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

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

#### c) Specified Area Rate

A specified area rate is to be levied for the purpose of contributing towards the promotion of the Subiaco Central Business District. This specified area rate is to be levied at the rate of 0.406065 cents in the dollar of gross rental value.

Estimated number of properties	470
Gross rental value	59,596,346
Estimated yield	242,000

The city has not anticipated any interim or back-rates in relation to this specified area rate in this budget.

The funds raised by the levying of the specified area rate will be applied to the promotion of the Subiaco Central Business District. No portion of the funds raised in the specified area rate is budgeted to be set aside in reserve. No funds are budgeted to be drawn from reserve in connection with this specified area rate.

The Specified Area rate is being phased out over three years and is to be funded by an additional levy on general rates for the 2015-16 and 2016-17 years.

#### 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 \$23,054,608.

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

There is no discount applicable to early payment of rates.

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

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

If the ratepayer elects to pay their rates in one payment the due date for payment will be 35 days after date of service of the notice of valuation and rate (proposed due date of 27 August 2015).

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

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

- (i) First instalment due 35 days after date of service of the notice of valuation and rate (proposed due date of 27 August 2015)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 5 November 2015)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 7 January 2016)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 10 March 2016)

An administration charge of fifty two dollars and twenty cents (\$52.20) will be levied on each property when the ratepayer elects to pay by instalments. It is estimated that the city will receive \$120,000 in instalment administration fees.

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

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

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

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

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

The city proposes to dispose of 37 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 \$344,090 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$651,000 resulting in an estimated book gain of \$306,910. Please refer to the Plant Replacement Programme schedule for 2015/2016, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

The city also proposes to dispose of \$14,000,000 of land in relation to its commercial land holdings as part of its investment portfolio management.

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

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

(i) Reserve funds invested	749,260
(II) Other funds invested	500,000
<b>Total estimated earnings from investments</b>	<b>1,249,260</b>

### 6 BORROWINGS [Reg. 29]

#### a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2015.

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

The city will have no outstanding overdraft accounts as at the 30 June 2015.

## 6 BORROWINGS [Reg. 29] - continued

### c) Purpose of Borrowings

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

### d) Proposed Borrowing

#### Information of proposed borrowing for the year:

The city proposes to exercise its powers to borrow as per section (6.20) of the Local Government Act 1995. The following table summarises the borrowings proposed for 2015/2016:

Purpose	New loan
	<i>Lake Jualbup</i>
Estimated Amount	1,000,000
Proposed Accommodation	Fixed term loan
Estimated Term	10 years
Estimated Interest Rate & other charges	6.0% Quarterly 1.5% compounding quarterly
Estimated amount to be used this year	1,000,000
Estimated amount unused at end of year	Nil

### e) Re-financing existing borrowings

The city does not propose to refinance any existing borrowings.

The city proposes to pay an additional lump sum repayment of \$1,600,000 on Loan 123A (Underground Power Round 7). This is to be funded from the Underground Power Reserve.

### Budget Reviews

Two budget reviews are conducted, in the months of November and March of each year financial year. The budgets reviewed during the financial year are referred to in the statements as the "Revised Budget".

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

**f) Budgeted Repayments**

The budgeted repayments schedule for 2015/2016 is as follows

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
118	Chamber and Office Improvements	270,000		20,200	0	270,000
121A	Rosalie Park Improvements A	646,700		40,200	27,100	619,600
121B	Rosalie Park Improvements B	145,600		8,900	5,600	140,000
121C	Rosalie Park Improvements C	1,046,000		47,500	35,600	1,010,400
121D	Rosalie Park Improvements D	250,000		15,100	7,100	242,900
123A	Underground Power Round 6	4,366,800		225,400	1,740,100	2,626,700
123B	Underground Power Round 7	2,191,400		100,900	71,600	2,119,800
TBA	Street Lighting	235,000		8,200	20,500	214,500
TBA	Drainage Keightley Street	600,000		37,600	16,220	583,780
TBA	Major Open Parkland (Lake Jualbup)		1,000,000	44,300	56,100	943,900
		<b>9,751,500</b>	<b>1,000,000</b>	<b>548,300</b>	<b>1,979,920</b>	<b>8,771,580</b>

The comparative information from the 2014/2015 estimated actual was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
118	Chamber and Office Improvements	270,000		20,200	0	270,000
121A	Rosalie Park Improvements A	672,200		41,800	25,500	646,700
121B	Rosalie Park Improvements B	150,900		9,200	5,300	145,600
121C	Rosalie Park Improvements C	1,080,000	0	49,100	34,000	1,046,000
121D	Rosalie Park Improvements D		250,000	0	0	250,000
122	Underground Power Round 5	456800		20,400	456,800	0
123A	Underground Power Round 6	4500000		232,300	133,200	4,366,800
123B	Underground Power Round 7		2,226,000	51,600	34,600	2,191,400
TBA	Street Lighting		235,000	0	0	235,000
TBA	Drainage Keightley Street		600,000	0	0	600,000
		<b>7,129,900</b>	<b>3,311,000</b>	<b>424,600</b>	<b>689,400</b>	<b>9,751,500</b>

The comparative information from the 2014/2015 adopted budget was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
118	Chamber and Office Improvements	270,000		20,200	0	270,000
121A	Rosalie Park Improvements A	672,200		41,800	25,500	646,700
121B	Rosalie Park Improvements B	150,900		9,200	5,300	145,600
121C	Rosalie Park Improvements C	1,195,000		67,500	33,300	1,161,700
121D	Rosalie Park Improvements D	250,000		15,500	6,700	243,300
122	Underground Power Round 5	448,500		20,300	448,500	0
123A	Underground Power Round 6	4500000		232,300	133,200	4,366,800
123B	Underground Power Round 7		2,226,000	58,500	32,300	2,193,700
TBA	Street Lighting	(CDFW)	235,000	8,900	19,700	215,300
TBA	Drainage Keightley Street		600,000	39,300	15,200	584,800
		<b>7,486,600</b>	<b>3,061,000</b>	<b>513,500</b>	<b>719,700</b>	<b>9,827,900</b>

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

The estimated movements in the city's reserves for the 2015/2016 financial year, with a comparison to the 2014/2015 financial year, are shown in the attached table.

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

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

An allowance has been made in the 2015/2016 budget for the following payments to the mayor and councillors:

- (i) Meeting attendance fee for councillors of \$22,000 per annum
- (ii) Meeting attendance fee for the mayor of \$29,500 per annum
- (iii) Mayoral allowance for the mayor of \$60,000 per annum
- (iv) Deputy mayoral allowance for the deputy mayor of \$15,000 per annum
- (v) ICT expenses allowance to the value of \$2,900 per elected member per annum.

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

- (ii) Child Care at actual cost per hour or \$25 per hour whichever is the lesser amount. Estimate \$1,000 in total
- (iii) Travel costs to attend meeting of Council at actual cost with regard to Local Government (Administration) Regulations 1996, Reg. 31(4). Estimate \$500 in total.

## 9 DEPRECIATION [Reg. 27(n)]

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

	Budgeted Depreciation 2014/2015	Budgeted Depreciation 2015/2016
Governance	19,600	7,890
Law, Order & Public Safety	64,800	31,380
Health	8,000	10,550
Education & Welfare	36,000	43,130
Community Amenities	310,100	400,700
Recreation & Culture	1,044,500	1,152,240
Transport	2,126,200	2,201,720
Economic Services	5,400	10,150
Other Property & Services	576,400	601,230
<b>Total Depreciation</b>	<b>4,191,000</b>	<b>4,458,990</b>

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

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

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

	Budget 2014/2015	Budget 2015/2016
General Purpose Funding	155,000	155,000
Governance	1,800	1,800
Law Order & Public Safety	23,400	39,200
Health	152,600	136,600
Education and Welfare	258,330	268,330
Community Amenities	332,300	332,300
Recreation and Culture	2,749,547	3,769,707
Transport	5,273,000	5,264,000
Economic Services	202,500	212,900
Other Properties and Services	4,239,230	4,182,230
<b>Grand Total</b>	<b>13,387,707</b>	<b>14,362,067</b>

**11 BORROWING COSTS (Interest)**

Loans	<b>548,300</b>
-------	----------------

**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**

	<b>Estimated Actual 2014/2015</b>	<b>Budget 2015/2016</b>
<b>Cash &amp; Investments</b>		
Cash at Bank & Investments	36,499,353	32,540,516
Financial assets	0	0
<b>Debtors</b>		
Rates Debtors	258,070	300,000
Sundry Debtors	2,554,467	3,408,184
Other Current Assets	400,038	467,733
<b>Total Current Assets</b>	<b>39,711,928</b>	<b>36,716,433</b>

**LESS CURRENT LIABILITIES**

**Creditors & Provisions**

Creditors	3,633,216	3,929,695
Provision for Employee Entitlements (Current)	3,436,834	3,761,834
Income in Advance	913,591	1,113,591
Loan Liability (Current)	689,400	1,979,860
Bonds	1,419,586	1,419,586
<b>Total Current Liabilities</b>	<b>10,092,627</b>	<b>12,204,566</b>

**ADD BACK LOAN LIABILITY**

<b>689,400</b>	<b>1,979,860</b>
----------------	------------------

**LESS RESTRICTED ASSETS**

Cash Backed Reserves	28,563,051	26,352,400
Other Restricted Assets	139,438	139,437
<b>Total Restricted Assets</b>	<b>28,702,489</b>	<b>26,491,837</b>

**NET CURRENT ASSETS**

<b>1,606,212</b>	<b>(110)</b>
------------------	--------------

\* The balances as at 30/6/15 are yet to be audited.

**13 TRADING UNDERTAKINGS [Reg. 27(i)]**

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

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

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

**15 NOTES TO THE CASH FLOW STATEMENT**

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

	<b>Budget 2014/2015</b>	<b>Estimated Actual 2014/2015</b>	<b>Budget 2015/2016</b>
<b>Change in net assets resulting from operations As per Operating Statement</b>	<b>(1,090,778)</b>	<b>(2,396,991)</b>	<b>353,771</b>
Add/(Less) non cash items:			
Depreciation	4,191,000	4,277,900	4,458,990
Profit/Loss on sale of assets	57,920	(5,729)	(306,910)
Government grants & subsidies adjustment	(1,602,010)	(1,481,627)	(193,293)
<b>Changes in asset and liabilities during the year:</b>			
Changes in assets (increases in brackets):			
Change in debtors	(1,804,206)	(801,520)	(960,711)
Change in inventory	(2,632)	(2,632)	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	325,000	325,000	325,000
Change in creditors	(20,254)	484,414	496,479
<b>Net cash provided by operating activities</b>	<b>54,040</b>	<b>398,815</b>	<b>4,170,694</b>

**16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS**

**Budget  
2015/2016**

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

<b>Source</b>	<b>Project</b>	<b>Amount</b>
Main Roads WA - MRRG	Major road improvements	21,626
Main Roads WA - Direct Grant	Major road improvements	38,000
Main Roads WA - Blackspot	Major road improvements	68,667
Street Lighting Subsidy	Streetlighting Subsidy	10,000
Capital Contributions - Bus Shelters	Bus shelter improvement/renewals	30,000
Department of Sport & Recreation	Building Facilities Improvements	25,000
		<b>193,293</b>

# **SUPPORTING SCHEDULES**

**CITY OF SUBIACO  
RATES SCHEDULE FOR 2015/2016**

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2015-2016 \$
<b>GENERAL RATE REVENUE</b>	<b>3</b>				
@ 5.25045 cents in the dollar					
GRV - Residential	3a	7,742	248,120,396	5.25045	<b>13,027,440</b>
GRV - Commercial	3a	1,286	156,545,309	5.25045	<b>8,219,330</b>
GRV - Industrial	3a	13	1,460,365	5.25045	<b>76,680</b>
<b>Sub Totals</b>		<b>9,041</b>	<b>406,126,070</b>		<b>21,323,450</b>
 <i>Minimum Rates</i>					
@ 780					
GRV - Residential	3b	925	11,997,222	780	<b>721,500</b>
GRV - Commercial	3b	7	56,815	780	<b>5,460</b>
GRV - Industrial	3b	-	-	780	<b>-</b>
<b>Sub Totals</b>		<b>932</b>	<b>12,054,037</b>		<b>726,960</b>
<b>Total General Rates to be Levied</b>			<b>418,180,107</b>		<b>22,050,410</b>
Interim Rates					100,000
Back Rates					5,000
<b>Total made up from rates</b>					<b>22,155,410</b>
 <b>SPECIFIED AREA RATE REVENUE:</b>					
@ 0.406065 cents in the dollar					
All properties	3c	<b>470</b>	59,596,346	<b>0.406065</b>	<b>242,000</b>
<b>NET REVENUE FROM RATES</b>					<b>22,397,410</b>

**SUMMARY OF TRANSFERS TO & FROM RESERVE 2015/2016**

	2014/2015 Original Budget				2014/2015 Estimated Actual				2015/2016 Budget			
	Opening Balance 1 July 14	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 15	Opening Balance 1 July 14	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 15	Opening Balance 1 July 15	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 16
<b>RESERVE ACCOUNT</b>												
Buildings and Facilities	2,397,484	80,340	350,480	2,127,344	2,389,930	81,047	281,524	2,189,453	2,189,453	48,900	484,555	1,753,798
Capital Investment	4,770,973	23,500,000	11,835,200	16,435,773	5,936,818	15,500,000	5,221,000	16,215,818	16,215,818	14,000,000	7,422,571	22,793,247
Investment Income	11,289,101	2,976,540	10,601,411	3,664,230	10,188,157	2,107,668	7,060,368	5,235,457	5,235,457	2,855,429	7,867,447	223,439
Infrastructure Replacement	537,337	430,740	789,334	178,743	525,767	446,790	429,510	543,047	543,047	589,150	1,011,989	120,208
Parking and Public Transport Facilities	1,660,150	32,150	1,304,510	387,790	1,818,170	61,658	648,532	1,231,296	1,231,296	402,330	1,622,665	10,961
Waste Management	541,314	244,573	227,000	558,887	580,418	136,876	1,146	716,148	716,148	322,275	624,000	414,423
Plant & Equipment Replacement	1,152,391	384,620	699,000	838,011	1,226,351	406,588	202,439	1,430,500	1,430,500	591,852	1,165,000	857,352
Undergrounding of Powerlines	720,584	1,201,160	925,100	996,644	652,536	1,211,129	928,900	934,765	934,765	1,311,980	2,138,000	108,745
HACC Asset Replacement	25,681	1,110	0	26,791	28,958	982	19,681	10,259	10,259	900	0	11,159
Student Bursaries	50,735	2,030	0	52,765	50,890	1,726	0	52,616	52,616	1,590	0	54,206
CBD Promotion	149,450	0	149,450	0	184,619	6,261	190,880	0	0	1,060	0	1,060
Public Art	22,690	118,440	117,000	24,130	47,093	118,597	162,000	3,690	3,690	117,110	117,000	3,800
Heritage Grants Scheme	0	0	0	0	0	0	0	0	0	50,000	50,000	0
<b>Total Reserve Account</b>	<b>23,317,890</b>	<b>28,971,703</b>	<b>26,998,485</b>	<b>25,291,108</b>	<b>23,629,707</b>	<b>20,079,322</b>	<b>15,145,980</b>	<b>28,563,049</b>	<b>28,563,049</b>	<b>20,292,576</b>	<b>22,503,227</b>	<b>26,352,398</b>

**NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME**  
**PROPOSED CAPITAL WORKS SUMMARY 2015/2016**

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward \$	Funded from Municipal or Loan Funds \$
<b>Drainage Improvement Program</b>									
Hay Street - Drainage Investigation and Installing new and replacement pits	0	316,359	316,359	316,359	0	0	0	0	0
Rokeby Road - Installing soakwells on adjoining laneways and roads	0	332,949	332,949	332,949	0	0	0	0	0
Onslow Road - Upgrading the existing system to improve capacity	0	399,539	399,539	399,539	0	0	0	0	0
Finlayson Street - Upgrading existing system	0	119,862	119,862	119,862	0	0	0	0	0
Keightley Road (Stage 2) - Installing new drainage main line and pits	217,856	0	217,856	0	217,856	0	0	0	0
Churchill Avenue - Installation of new pits		150,000	150,000	150,000	0	0	0	0	0
<b>Sub-total</b>	<b>217,856</b>	<b>1,318,709</b>	<b>1,536,565</b>	<b>1,318,709</b>	<b>217,856</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Footpath Replacement</b>									
Hay Street - Intersection with Troy Terrace - Modification of existing path	13,700	0	13,700	0	13,700	0	0	0	0
Stanmore Street - Onslow Road to Keightley Road (E) - Replacement insitu concrete path	0	29,800	29,800	29,800	0	0	0	0	0
Cook Street - Fairway to cul-de-sac (N) - Replacement insitu concrete path	0	22,711	22,711	22,711	0	0	0	0	0
Roydhouse Street Refurbishment (pedestrian footpath to minimum 2 metres, parallel & angle parking, and lighting)	0	50,000	50,000	50,000	0	0	0	0	0
<b>Sub-total</b>	<b>13,700</b>	<b>102,511</b>	<b>116,211</b>	<b>102,511</b>	<b>13,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Local Road Improvements</b>									
Barker Road - Railway Road to Denis Street - Resurfacing	0	100,000	100,000	100,000	0	0	0	0	0
Hensman Road - Keightley Road to cul-de-sac - Resurfacing	0	58,253	58,253	20,253	0	0	38,000	0	0
Park Road - ROW 307 to cul-de-sac - Resurfacing	0	29,774	29,774	29,774	0	0	0	0	0
James Street - Lyall Street to Onslow Road - Resurfacing	0	66,487	66,487	66,487	0	0	0	0	0
King Street - Onslow Road to Evans Street - Resurfacing	0	33,513	33,513	33,513	0	0	0	0	0
Excelsior Street - Keightley Road to Lake Avenue - Resurfacing	0	21,036	21,036	21,036	0	0	0	0	0
Gray Street - Rankin Road to Waylen Road - Resurfacing	0	29,270	29,270	29,270	0	0	0	0	0
Park Street - Axon Street to Townshend Road - Resurfacing	0	40,273	40,273	40,273	0	0	0	0	0
Hilda Street - Aberdare Road to Onslow Road - Resurfacing	0	108,487	108,487	108,487	0	0	0	0	0
Clark Street - Broadway to Fairway - Resurfacing	0	43,654	43,654	43,654	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>530,747</b>	<b>530,747</b>	<b>492,747</b>	<b>0</b>	<b>0</b>	<b>38,000</b>	<b>0</b>	<b>0</b>
<b>Major Road Improvement</b>									
Subiaco Town Centre - Rokeby Rd - Roberts Rd to Bagot Rd (Town Centre Improvement)	106,470	512,741	619,211	512,741	106,470	0	0	0	0
Jersey Street - Troy Terrace to Hay Street - Resurfacing	0	145,950	145,950	145,950	0	0	0	0	0
Hampden Road - Park Rd to Gordon St - Resurfacing (MRRG)	78,760	0	78,760	0	0	0	0	4,107	74,653
Broadway - Edward St to Myers St	57,690	0	57,690	0	40,171	0	0	17,519	0
Thomas Street - Installing seagull island and slip lane (Blackspot Project)	0	24,000	24,000	8,000	0	0	16,000	0	0
Railway Road - Traffic signals modification (Blackspot Project)	0	30,000	30,000	30,000	0	0	0	0	0
Roberts Road - Hamilton St intersection modification (Blackspot Project)	0	25,000	25,000	8,333	0	0	16,667	0	0
Alvan Street - Install traffic median (Blackspot Project)	0	27,000	27,000	9,000	0	0	18,000	0	0
Winthrop Ave - Install traffic median (Blackspot Project)	0	18,000	18,000	0	0	0	18,000	0	0
Salvado Road - Install roundabout at St John of God Hospital entrance	115,842	0	115,842	0	109,162	0	0	0	6,680
Broadway/Stirling Highway - Intersection modification	96,353	0	96,353	0	96,353	0	0	0	0
<b>Sub-total</b>	<b>455,115</b>	<b>782,691</b>	<b>1,237,806</b>	<b>714,024</b>	<b>352,156</b>	<b>0</b>	<b>68,667</b>	<b>21,626</b>	<b>81,333</b>
<b>Lighting Improvements</b>									
Roydhouse Street - Upgrade to LED lights	0	88,098	88,098	88,098	0	0	0	0	0
Station Street - Upgrade to LED lights	0	80,000	80,000	80,000	0	0	0	0	0
Wexford Street - Upgrade to LED lights	0	35,000	35,000	35,000	0	0	0	0	0
Brigid Road - Upgrade to LED lights	0	85,000	85,000	75,000	0	0	10,000	0	0
Subiaco Town Centre - Railway Rd - Onslow Rd to Hay St - Upgrade street lights	330,400	0	330,400	0	323,200	0	0	0	7,200
Subiaco Town Centre - Rokeby Road (Stage 1) - Upgrade street lights	90,770	0	90,770	0	90,770	0	0	0	0
Subiaco Town Centre - Rokeby Road (Stage 2) - Upgrade street lights	256,020	0	256,020	0	256,020	0	0	0	0
<b>Sub-total</b>	<b>677,190</b>	<b>288,098</b>	<b>965,288</b>	<b>278,098</b>	<b>669,990</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>7,200</b>

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Grants or Contribution \$	Grants Carried Forward \$	Funded from Municipal or Loan Funds \$
<b>Streetscape Improvements</b>									
Subiaco Town Centre	411,060	266,359	677,419	266,359	288,520	0	0	0	122,540
<b>Sub-total</b>	<b>411,060</b>	<b>266,359</b>	<b>677,419</b>	<b>266,359</b>	<b>288,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122,540</b>
<b>Laneways - Improvements/Renewals</b>									
ROW 317 - (ROW 316 to ROW 318) (Laneway parallel to Murchison St and Yilgarn St)	0	34,960	34,960	34,960	0	0	0	0	0
ROW 318 - (Murchinson St to Yilgarn St)	0	5,594	5,594	5,594	0	0	0	0	0
ROW 372 - (ROW 371 to 373)	385,000	0	385,000	0	385,000	0	0	0	0
ROW 440 - Hamersley St to Bagot St	19,400	0	19,400	0	19,400	0	0	0	0
<b>Sub-total</b>	<b>404,400</b>	<b>40,554</b>	<b>444,954</b>	<b>40,554</b>	<b>404,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Park and Reserves</b>									
<i>Reticulation Improvements</i>		375,000	375,000	375,000	0	0	0	0	0
<i>Playground Equipment Improvements</i>		87,000	87,000	87,000	0	0	0	0	0
<i>Public Domain Furniture Improvements</i>		50,000	50,000	50,000	0	0	0	0	0
<i>Park Lighting Improvements</i>		50,000	50,000	50,000	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>562,000</b>	<b>562,000</b>	<b>562,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental Improvements</b>									
Lake Environment Improvements	347,770	1,000,000	1,347,770	0	347,770	0	0	0	1,000,000
Greening Strategy (Revegetation and Greenway Establishment Project)	0	50,000	50,000	50,000	0	0	0	0	0
Storm Water Quality Strategy - Mabel Talbot GPT	64,000	50,000	114,000	50,000	64,000	0	0	0	0
Other Parks and Reserves - City Wide Landscape Renewal	0	100,000	100,000	100,000	0	0	0	0	0
Community Garden	45,500	0	45,500	0	45,500	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	20,000	100,000	120,000	100,000	20,000	0	0	0	0
Cycling Improvements (Bike Plan)	114,190	0	114,190	0	114,190	0	0	0	0
<b>Sub-total</b>	<b>591,460</b>	<b>1,300,000</b>	<b>1,891,460</b>	<b>300,000</b>	<b>591,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>
<b>Other Projects</b>									
Bus Shelters Improvement/Renewals	64,195	50,000	114,195	20,000	29,079	0	30,000	0	35,116
Car Parking Improvements	702,665	875,000	1,577,665	875,000	702,665	0	0	0	0
- Park Street Carpark Improvements	272,665	140,000	412,665	140,000	272,665	0	0	0	0
- Forrest Street Carpark (Upgrade)	430,000	500,000	930,000	500,000	430,000	0	0	0	0
- Carpark Pavement / Landscape Improvements	0	25,000	25,000	25,000	0	0	0	0	0
Parking Management Information System (sensors, wayfinding, etc)	0	210,000	210,000	210,000	0	0	0	0	0
<b>Sub-total</b>	<b>766,860</b>	<b>925,000</b>	<b>1,691,860</b>	<b>895,000</b>	<b>731,744</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>35,116</b>
<b>Land, Buildings &amp; Furniture</b>									
Building Facilities Improvements	704,317	310,500	1,014,817	285,500	704,317	0	25,000	0	0
Minor Equipment Purchases (HACC)	0	10,000	10,000	10,000	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works	7,172,571	250,000	7,422,571	250,000	7,172,571	0	0	0	0
Major Information Systems Improvements	546,547	647,500	1,194,047	775,500	399,382	0	0	0	19,165
Major Information Technology Improvements	55,000	200,000	255,000	200,000	55,000	0	0	0	0
<b>Sub-total</b>	<b>8,319,914</b>	<b>1,418,000</b>	<b>9,737,914</b>	<b>1,521,000</b>	<b>8,172,749</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>19,165</b>
<b>Lords Sports Club</b>									
Information Technology Improvements	76,290	40,450	116,740	40,450	0	0	0	0	76,290
<b>Sub-total</b>	<b>76,290</b>	<b>40,450</b>	<b>116,740</b>	<b>40,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,290</b>
<b>Sub-total (Capital)</b>	<b>11,933,845</b>	<b>7,575,119</b>	<b>19,508,964</b>	<b>6,531,452</b>	<b>11,442,575</b>	<b>0</b>	<b>171,667</b>	<b>21,626</b>	<b>1,341,644</b>
<b>Plant and Equipment</b>	<b>0</b>	<b>2,485,000</b>	<b>2,485,000</b>	<b>1,834,000</b>	<b>0</b>	<b>651,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL CAPITAL WORKS PROPOSALS</b>	<b>11,933,845</b>	<b>10,060,119</b>	<b>21,993,964</b>	<b>8,365,452</b>	<b>11,442,575</b>	<b>651,000</b>	<b>171,667</b>	<b>21,626</b>	<b>1,341,644</b>

## PLANT AND EQUIPMENT SUMMARY 2015/2016

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
<b>LIGHT VEHICLES</b>										
<b>GOVERNANCE</b>										
Chief Executive Officer	LV218	608	2473	1DZQ430	59,000	30,000	29,000	23,230	(6,770)	
Director Corporate Services	LV244	676	2616	1EMA260	44,000	24,000	20,000	16,530	(7,470)	
Director Community Development	LV236	665	2586	1EID918	44,000	24,000	20,000	19,360	(4,640)	
Executive Manager Communications & Engagement	LV241	671	2578	1EIW441	35,000	15,000	20,000	17,920		2,920
<b>RANGER SERVICES</b>										
Manager Field Services	LV240	667	2579	1EIT642	35,000	15,000	20,000	16,380		1,380
Ranger 2	LV215	605	2467	1DYP699	35,000	15,000	20,000	13,390	(1,610)	
Ranger 4	LV206	566	2451	1DWC518	35,000	14,000	21,000	7,300	(6,700)	
Ranger 5	LV207	567	2450	1DWD262	35,000	14,000	21,000	6,610	(7,390)	
<b>HEALTH &amp; BUILDING</b>										
Coordinator Environmental Health	LV247	679	2630	1ENT540	35,000	15,000	20,000	8,970	(6,030)	
Manager Building & Health	LV232	659	2554	1EGI544	35,000	15,000	20,000	18,120		3,120
<b>PLANNING SERVICES</b>										
Manager Planning Services	LV242	673	2589	1EKN838	35,000	15,000	20,000	14,810	(190)	
<b>FINANCIAL SERVICES</b>										
Asset Manager	LV234	663	2585	1EFT662	35,000	15,000	20,000	19,620		4,620
<b>PARKS SERVICES</b>										
Coordinator Parks Development	LV216	606	2469	1DYV122	35,000	15,000	20,000	12,630	(2,370)	
Precinct 4	LV217	607	2468	1DZD776	42,000	19,000	23,000	13,830	(5,170)	
Coordinator Parks Operations	LV243	674	2469	1EKL295	35,000	15,000	20,000	9,440	(5,560)	
<b>INFRASTRUCTURE SERVICES</b>										
Coordinator Fleet, Traffic & Road Safety	LV213	603	2471	1DYD638	35,000	15,000	20,000	8,670	(6,330)	
Coordinator Design & Development	LV214	604	2470	1DYD626	35,000	15,000	20,000	8,670	(6,330)	
Coordinator Infrastructure & Waste Maintenance	LV220	611	2472	1EAH893	35,000	15,000	20,000	8,360	(6,640)	
<b>TECHNICAL SERVICES</b>										
Workshop	LV198	552	2351	1DRI817	35,000	15,000	20,000	6,800	(8,200)	
<b>TOTAL</b>					<b>714,000</b>	<b>320,000</b>	<b>394,000</b>	<b>250,640</b>	<b>-81,400</b>	<b>12,040</b>

**PLANT AND EQUIPMENT SUMMARY 2015/2016**

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
<b>HEAVY VEHICLES</b>										
<b>PARKS</b>										
9 Ton Truck	HV39	297	1841	1CGR993	124,000	20,000	104,000	7,080	(12,920)	
3 Ton Dual Cab P1	HV48	533	2289	1DOZ202	108,000	35,000	73,000	3,900	(31,100)	
3 Ton Dual Cab P3	HV49	539	2288	1DOPE218	108,000	35,000	73,000	3,900	(31,100)	
2WD Tractor - L/Duty	HV33	224	1675	1BYT337	65,000	10,000	55,000	830	(9,170)	
<b>TOTAL</b>					<b>405,000</b>	<b>100,000</b>	<b>305,000</b>	<b>15,710</b>	<b>-84,290</b>	<b>0</b>
<b>WASTE SERVICES</b>										
Rear Loader	HV50	559	2382	1DTH243	350,000	48,000	302,000	21,670	(26,330)	
Side Loader	HV47	504	2231	1DMW499	360,000	43,000	317,000	21,870	(21,130)	
<b>TOTAL</b>					<b>710,000</b>	<b>91,000</b>	<b>619,000</b>	<b>43,540</b>	<b>-47,460</b>	<b>0</b>
<b>TRUCKS &amp; PLANT</b>										
Front End Loader	HV36	284	1770	1CCW447	130,000	35,000	95,000	5,730	(29,270)	
3 Ton Truck (Bitumen)	HV51	565	2418	1DUO316	160,000	50,000	110,000	11,900	(38,100)	
<b>TOTAL</b>					<b>290,000</b>	<b>85,000</b>	<b>205,000</b>	<b>17,630</b>	<b>-67,370</b>	<b>0</b>
<b>MAJOR PLANT</b>										
<b>PARKS SERVICES</b>										
Pressure Cleaner	MP81	576	2445	N.A.	9,000	0	9,000	530		530
Toro 7 Gang Deck Mower	MP74	477	2197	1DGC300	120,000	25,000	95,000	6,200	(18,800)	
Front Deck Mower (1)	MP80	573	2424	1DWW078	53,000	15,000	38,000	4,110	(10,890)	
Front Deck Mower (2)	MP79	572	2425	1DWW077	53,000	15,000	38,000	4,110	(10,890)	
<b>TOTAL</b>					<b>235,000</b>	<b>55,000</b>	<b>180,000</b>	<b>14,950</b>	<b>-40,580</b>	<b>530</b>
<b>TOTAL</b>					<b>2,354,000</b>	<b>651,000</b>	<b>1,703,000</b>	<b>342,470</b>	<b>-321,100</b>	<b>12,570</b>
<b>MINOR PLANT</b>										
<b>FIELD SERVICES</b>										
Ticket Machines	Various	N.A.	Various	N.A.	45,000	0	45,000	0		
<b>LORDS</b>										
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0		
<b>WASTE SERVICES</b>										
Blower	M3322	N.A.	N/A	N.A.	1,000	0	1,000	0		
Wet/Dry Vacuum Cleaner	M3426	N.A.	N/A	N.A.	2,500	0	2,500	0		
Booster Pack	M3425	N.A.	2746	N.A.	1,500	0	1,500			

**PLANT AND EQUIPMENT SUMMARY 2015/2016**

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	WDV	Gain (-)	Loss
<b>INFRASTRUCTURE SERVICES</b>										
Chainsaw	M3245	377	1991	N.A.	1,500	0	1,500	0		
Blower	M3288	447	N/A	N.A.	1,000	0	1,000	0		
Quickcut with trolley	M3317	466	2169	N.A.	2,500	0	2,500	470		470
<b>PARKS SERVICES</b>										
Rota Mouldings 500ltr Portable Water Unit & Pump	M3146	103	1567	N.A.	1,550	0	1,550	0		
Honda Tiller Rotary Hoe	M3170	248	1691	N.A.	2,800	0	2,800	0		
Mower	M3225	335	1868	N.A.	4,750	0	4,750	140		140
Spray Unit	M3227	336	1877	N.A.	4,700	0	4,700	250		250
2009 Bluefin Trekker 2.95 Dinghy Boat	M3262	413	2070	N.A.	1,900	0	1,900	140		140
Deutcher Mower	M3277	430	2079	N.A.	4,100	0	4,100	300		300
Broom Mower	M3283	436	2084	N.A.	4,300	0	4,300	320		320
Vertimower	M3284	437	2085	N.A.	4,850	0	4,850	0		
250L Spray Unit	M3340	526	2257	N.A.	1,750	0	1,750	0		
250L Spray Unit	M3341	527	2259	N.A.	1,750	0	1,750	0		
250L Spray Unit	M3342	528	2258	N.A.	1,750	0	1,750	0		
Hedger	M3347	535	N/A	N.A.	1,500	0	1,500	0		
Chainsaw	M3353	561	2380	N.A.	1,000	0	1,000	0		
Brushcutter	M3355	563	2381	N.A.	1,250	0	1,250	0		
Chainsaw	M3360	580	2447	N.A.	1,000	0	1,000	0		
Other minor plant as required	N.A.	N.A.	N.A.	N.A.	7,050	0	7,050	0		
<b>TOTAL MINOR PLANT</b>					<b>131,000</b>	<b>0</b>	<b>131,000</b>	<b>1,620</b>	<b>0</b>	<b>1,620</b>
<b>TOTAL PLANT REPLACEMENT BUDGET</b>					<b>2,485,000</b>	<b>651,000</b>	<b>1,834,000</b>	<b>344,090</b>	<b>-321,100</b>	<b>14,190</b>

**CARRIED FORWARD SCHEDULE**  
**Operating Carried Forward Projects 2015/16**

Activity	Description	Amount
<b>COMMUNITY DEVELOPMENT SERVICES</b>		
<b>COMMUNITY DEVELOPMENT</b>		
<b>Recurrent Projects</b>		
Child Friendly City Initiatives	Various programs/activities & strategy development initiatives including Childrens Adventure Map/Subi Alive/School Holiday Activities/Child Friendly Documents	19,000
<b>E H PARKER LIBRARY</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Workshops	2,000
Community Education	Bookclub, philosophy club, writing classes, art history ect	5,500
<b>Non-recurrent Projects</b>		
New Initiatives	Technology Programs, Online October	5,000
<b>SUBIACO MUSEUM</b>		
<b>Recurrent Projects</b>		
Local History Projects	Local History projects	23,500
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Aboriginal Oral History Project / Argonauts website project & launch	31,650
<b>LORDS</b>		
<b>Recurrent Projects</b>		
Recreation & Leisure Initiatives	Recreation & Leisure Initiatives	23,000
<b>CORPORATE SERVICES</b>		
<b>CUSTOMER SERVICES</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Customer service/Benchmarking	29,000
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Part 2 Agenda	27,700
<b>FINANCIAL SERVICES</b>		
<b>Recurrent Projects</b>		
Reviews	Various finance procedures & operational reviews	10,800
Data Acquisition	Data Acquisition for Fair Value asset valuations	28,100
Asset Valuation (Fair Value)	Valuation of Assets at Fair Value	97,000
<b>INFORMATION SERVICES</b>		
<b>Operational Expenses</b>		
Software Maintenance	Software Maintenance	25,000
<b>OTHER GOVERNANCE</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	Specialist advice	10,000

**CARRIED FORWARD SCHEDULE**  
**Operating Carried Forward Projects 2015/16**

Activity	Description	Amount
<b>DEVELOPMENT SERVICES</b>		
<b>BUSINESS DEVELOPMENT</b>		
<b>Recurrent Projects</b>		
Economic Development Projects	Projects and initiatives supporting business and economic community	16,000
<b>Non-Recurrent Projects</b>		
Non-Recurrent Projects	Economic Development Strategy Initiatives	110,000
<b>FIELD SERVICES</b>		
<b>Recurrent Projects</b>		
Parking studies	Research and precinct development	70,000
<b>PLANNING SERVICES</b>		
<b>Recurrent Projects</b>		
Policy Development	Policy Development as required	22,800
Parking Studies	Research and precinct development	10,000
Urban Design Studies	Design guidelines for the Activity Centre and other areas as reqd	20,000
Heritage Incentives	Heritage Incentives	24,700
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Scheme Reviews and associated projects	186,000
Master Plans	Local Development plans	39,625
Structure Plans	Structure Plans as required	10,000
Heritage Plans	Heritage Plans	8,000
<b>HEALTH SERVICES</b>		
<b>Recurrent Projects</b>		
Recurrent Projects	General Health promotions	12,000
<b>Non-recurrent Projects</b>		
Contaminated Site Investigations	Contaminated site investigation - DSI of reported contaminated sites	40,000
<b>TECHNICAL SERVICES</b>		
<b>INFRASTRUCTURE SERVICES</b>		
<b>Recurrent Projects</b>		
Recurrent projects	Asset capture	30,000
Traffic Investigations & Surveys	Capture of data	8,000
Traffic Studies	Traffic Study data	10,000
Intergrated Transport Strategy Initiative	Series of recurrent activities related to integrated Transport program	4,500
<b>Non-recurrent Projects</b>		
Non-recurrent Projects	Asset capture - Asset Management Reports	115,800
<b>PARKS SERVICES</b>		
<b>Non-recurrent Projects</b>		
Environmental Development Projects	Various	50,000
Greens Operations	Various Greens Operations	10,000
<b>Total</b>		<b>1,134,675</b>

# **PROGRAM STATEMENTS**

# Budget Management Report

## City of Subiaco Program Statement Report 2015/16

	2014/2015 Adopted Budget \$	2014/2015 Revised Budget \$	2014/2015 Estimated Actual \$	2015/2016 Adopted Budget \$
<b>OPERATING REVENUE</b>				
Executive Management	1,130	1,130	29,125	18,880
Members of Council	2,000	2,000	1,550	2,000
Other Governance	0	0	0	0
Communication & Events	0	0	80	0
Human Resources	0	0	2,322	0
Financial Services	28,000	28,000	67,180	28,000
Rates	21,415,260	21,495,260	21,509,010	22,367,410
Other General Purpose Income	2,046,110	2,046,110	1,772,690	1,849,260
Insurance & Recoups	40,000	123,500	152,800	40,000
Information Services	0	0	0	0
Customer Services	0	0	9,300	0
Property & Assets/Investment Properties	4,260,820	3,668,820	3,592,632	4,198,230
Health Services	162,600	167,600	197,345	146,600
Building Services	208,000	252,000	277,968	225,430
Field Services	5,385,900	5,478,500	5,220,139	5,414,400
Town Planning & Regional Development	309,300	309,300	309,800	309,490
Community Care Services/Day Centre/Food Services/Other Care Services	1,361,604	1,433,514	1,436,709	1,344,130
Community Development	1,000	1,000	2,300	1,000
Community Engagement	0	0	247	0
Social Housing	0	0	0	0
Business Development	20,000	0	0	0
Visit Subiaco	359,110	359,110	361,074	242,000
Public Art	0	30,000	30,000	0
Library/Museum	63,850	63,850	33,145	25,200
Lords	3,065,940	1,486,950	1,435,963	4,366,700
Operations Centre	0	0	0	0
Waste Services/Waste Operations	4,890,769	4,890,769	4,955,140	5,509,150
Plant Operations	0	0	400	0
Parks Services/Parks Operations/Parks Road Reserve Operations	87,818	71,250	90,250	190,170
Infrastructure Services/Infrastructure Operations	1,587,653	1,571,144	1,426,348	277,773
Undergrounding Powerlines	0	0	0	0
Facilities Management	268,597	268,597	225,077	127,097
<b>Total Operating Revenue</b>	<b>45,565,461</b>	<b>43,748,404</b>	<b>43,138,594</b>	<b>46,682,920</b>
<b>OPERATING EXPENDITURE</b>				
Executive Management	(1,130)	(1,130)	(29,125)	(18,880)
Members of Council	(1,079,992)	(1,085,732)	(1,034,700)	(1,102,440)
Other Governance	(1,132,026)	(1,101,296)	(1,067,266)	(949,800)
Communication & Events	0	0	(80)	0
Human Resources	0	0	(2,322)	13,070
Financial Services	(28,000)	(28,000)	(67,180)	(28,000)
Rates				
Other General Purpose Income	(1,151,880)	(1,165,160)	(1,129,850)	(1,156,830)
Insurance & Recoups	(40,000)	(70,925)	(152,800)	(40,000)
Information Services	0	0	0	0
Customer Services	0	38,000	(9,300)	11,740
Community Engagement	0	7,500	(247)	0
Property & Assets/Investment Properties	(2,102,509)	(2,093,159)	(2,100,744)	(2,103,921)
Health Services	(770,435)	(779,045)	(713,038)	(856,501)
Building Services	(824,311)	(847,811)	(814,945)	(822,078)
Field Services	(4,416,336)	(4,524,346)	(4,576,355)	(4,559,937)
Town Planning & Regional Development	(2,184,960)	(2,392,360)	(2,014,918)	(2,508,253)
Community Care Services/Day Centre/Food Services/Other Care Services	(3,309,156)	(3,291,506)	(3,203,879)	(3,408,651)
Community Development	(1,421,392)	(1,360,042)	(1,318,335)	(1,437,385)
Social Housing	0	0	0	0
Business Development	(840,475)	(843,155)	(755,642)	(746,812)
Visit Subiaco	(726,500)	(726,500)	(688,173)	(502,500)
Public Art	(117,000)	(253,300)	(243,710)	(174,940)
Library/Museum	(2,638,775)	(2,653,455)	(2,513,182)	(2,776,283)
Lords	(4,533,537)	(3,794,824)	(3,955,298)	(5,222,708)
Waste Services/Waste Operations	(5,149,851)	(5,437,881)	(5,495,960)	(5,653,754)
Plant Operations	0	0	(400)	0
Parks Services/Parks Operations/Parks Road Reserve Operations	(5,415,529)	(5,251,711)	(5,310,293)	(5,520,920)
Infrastructure Services/Infrastructure Operations	(5,155,865)	(5,112,755)	(4,798,018)	(5,130,561)
Undergrounding Powerlines	(2,537,100)	(2,537,100)	(2,546,300)	(326,300)
Facilities Management	(1,079,480)	(1,099,480)	(993,525)	(1,306,505)
<b>Total Operating Expenditure</b>	<b>(46,656,239)</b>	<b>(46,405,173)</b>	<b>(45,535,585)</b>	<b>(46,329,149)</b>
<b>NET RESULT</b>	<b>(1,090,778)</b>	<b>(2,656,769)</b>	<b>(2,396,991)</b>	<b>353,771</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>EXECUTIVE MANAGEMENT</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(22,885)	0
Gain on Disposal of Non-current Assets	(1,130)	(1,130)	(6,240)	(18,880)
<b>TOTAL REVENUE</b>	<b>(1,130)</b>	<b>(1,130)</b>	<b>(29,125)</b>	<b>(18,880)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,668,967	1,668,967	1,908,480	1,498,651
Administration Expenses	51,000	51,000	51,000	51,000
Operational Expenses	30,500	30,500	31,000	30,500
Non-recurrent Projects	3,814	3,814	3,814	2,220
Depreciation	47,700	47,700	47,730	66,990
Loss on Disposal of Non-current Assets	9,750	9,750	7,636	2,920
Corporate Overhead Recovered	(1,810,601)	(1,810,601)	(2,020,535)	(1,633,401)
<b>TOTAL EXPENDITURE</b>	<b>1,130</b>	<b>1,130</b>	<b>29,125</b>	<b>18,880</b>
<b>TOTAL EXECUTIVE MANAGEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MEMBERS OF COUNCIL</b>				
<b>REVENUE</b>				
Other Revenue	(2,000)	(2,000)	(1,550)	(2,000)
<b>TOTAL REVENUE</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(1,550)</b>	<b>(2,000)</b>
<b>EXPENDITURE</b>				
Administration Expenses	14,500	14,500	14,500	14,500
Operational Expenses	9,000	9,000	9,000	9,000
Other Expenses	539,750	539,750	504,000	569,750
Depreciation	17,600	17,600	17,600	7,890
Corporate Overhead Allocated	499,142	504,882	489,600	501,300
<b>TOTAL EXPENDITURE</b>	<b>1,079,992</b>	<b>1,085,732</b>	<b>1,034,700</b>	<b>1,102,440</b>
<b>TOTAL MEMBERS OF COUNCIL</b>	<b>1,077,992</b>	<b>1,083,732</b>	<b>1,033,150</b>	<b>1,100,440</b>
<b>OTHER GOVERNANCE</b>				
<b>EXPENDITURE</b>				
Administration Expenses	3,500	3,500	3,410	3,500
Operational Expenses	282,686	242,686	243,386	99,000
Other Expenses	20,000	20,000	20,000	10,000
Recurrent Projects	20,000	20,000	10,000	30,000
Depreciation	2,000	2,000	2,000	0
Corporate Overhead Allocated	803,840	813,110	788,470	807,300
<b>TOTAL EXPENDITURE</b>	<b>1,132,026</b>	<b>1,101,296</b>	<b>1,067,266</b>	<b>949,800</b>
<b>TOTAL OTHER GOVERNANCE</b>	<b>1,132,026</b>	<b>1,101,296</b>	<b>1,067,266</b>	<b>949,800</b>

	Adopted Budget 2014/15	Revised Budget 2014/15	Estimated Actuals 2014/15	Adopted Budget 2015/16
<b>COMMUNICATIONS</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(80)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(80)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	388,352	388,352	369,390	383,557
Administration Expenses	4,000	4,000	4,000	3,000
Operational Expenses	344,000	344,000	344,055	327,000
Recurrent Projects	4,000	4,000	4,000	4,000
Non-recurrent Projects	41,674	39,424	39,424	41,000
Corporate Overhead Recovered	(782,026)	(779,776)	(760,789)	(758,557)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>80</b>	<b>0</b>
<b>TOTAL COMMUNICATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HUMAN RESOURCES</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(2,322)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(2,322)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	519,952	529,952	541,570	561,040
Administration Expenses	7,650	7,650	4,543	6,050
Operational Expenses	392,380	382,380	362,626	403,000
Recurrent Projects	77,000	77,000	77,503	77,000
Depreciation	5,800	5,800	5,800	0
Corporate Overhead Recovered	(1,002,782)	(1,002,782)	(989,720)	(1,060,160)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>2,322</b>	<b>(13,070)</b>
<b>TOTAL HUMAN RESOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(13,070)</b>
<b>INSURANCE AND RECOUPS</b>				
<b>REVENUE</b>				
Other Revenue	(40,000)	(123,500)	(152,800)	(40,000)
<b>TOTAL REVENUE</b>	<b>(40,000)</b>	<b>(123,500)</b>	<b>(152,800)</b>	<b>(40,000)</b>
<b>EXPENDITURE</b>				
Other Expenses	660,000	690,925	771,335	640,000
Corporate Overhead Recovered	(620,000)	(620,000)	(618,535)	(600,000)
<b>TOTAL EXPENDITURE</b>	<b>40,000</b>	<b>70,925</b>	<b>152,800</b>	<b>40,000</b>
<b>TOTAL INSURANCE AND RECOUPS</b>	<b>0</b>	<b>(52,575)</b>	<b>0</b>	<b>0</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>FINANCIAL SERVICES</b>				
<b>REVENUE</b>				
Other Revenue	(28,000)	(28,000)	(64,140)	(28,000)
Gain on Disposal of Non-current Assets	0	0	(3,040)	0
<b>TOTAL REVENUE</b>	<b>(28,000)</b>	<b>(28,000)</b>	<b>(67,180)</b>	<b>(28,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,194,990	1,124,990	1,105,750	1,234,036
Administration Expenses	114,500	114,500	144,100	114,000
Operational Expenses	345,900	415,900	424,630	345,900
Recurrent Projects	232,168	282,168	142,000	270,900
Depreciation	9,800	9,800	15,250	15,540
Loss on Disposal of Plant & Equipment	5,120	5,120	0	4,620
Corporate Overhead Recovered	(1,874,478)	(1,924,478)	(1,764,550)	(1,956,996)
<b>TOTAL EXPENDITURE</b>	<b>28,000</b>	<b>28,000</b>	<b>67,180</b>	<b>28,000</b>
<b>TOTAL FINANCIAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>RATES</b>				
<b>REVENUE</b>				
General Rates	(20,405,230)	(20,405,230)	(20,372,455)	(21,323,450)
Minimum Rates	(693,030)	(693,030)	(693,030)	(726,960)
Interim Rates	(100,000)	(180,000)	(180,685)	(100,000)
Back Rates	(5,000)	(5,000)	(495)	(5,000)
Less Rates Write Offs	0	0	165	0
Statutory Fees & Charges	(120,000)	(120,000)	(153,730)	(120,000)
Other Revenue	(92,000)	(92,000)	(108,780)	(92,000)
<b>TOTAL REVENUE</b>	<b>(21,415,260)</b>	<b>(21,495,260)</b>	<b>(21,509,010)</b>	<b>(22,367,410)</b>
<b>TOTAL RATES</b>	<b>(21,415,260)</b>	<b>(21,495,260)</b>	<b>(21,509,010)</b>	<b>(22,367,410)</b>
<b>OTHER GENERAL PURPOSE INCOME</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(600,000)	(600,000)	(621,910)	(600,000)
Other Revenue	(1,446,110)	(1,446,110)	(1,150,780)	(1,249,260)
<b>TOTAL REVENUE</b>	<b>(2,046,110)</b>	<b>(2,046,110)</b>	<b>(1,772,690)</b>	<b>(1,849,260)</b>
<b>EXPENDITURE</b>				
Corporate Overhead Allocated	1,151,880	1,165,160	1,129,850	1,156,830
<b>TOTAL EXPENDITURE</b>	<b>1,151,880</b>	<b>1,165,160</b>	<b>1,129,850</b>	<b>1,156,830</b>
<b>TOTAL OTHER GENERAL PURPOSE INCOME</b>	<b>(894,230)</b>	<b>(880,950)</b>	<b>(642,840)</b>	<b>(692,430)</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>INFORMATION SERVICES</b>				
<b>EXPENDITURE</b>				
Employee Costs	1,106,564	1,134,564	981,740	1,141,136
Administration Expenses	9,500	9,500	9,500	8,700
Operational Expenses	985,675	1,039,675	1,014,675	842,430
Recurrent Projects	62,000	53,500	53,500	39,000
Depreciation	245,400	245,400	245,400	215,460
Loss on Disposal of Non-current Assets	7,530	7,530	0	0
Corporate Overhead Recovered	(2,416,669)	(2,490,169)	(2,304,815)	(2,246,726)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INFORMATION SERVICES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CUSTOMER SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	0	0	(700)	0
Other Revenue	0	0	(200)	0
Gain on Disposal of Non-current Assets	0	0	(8,400)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(9,300)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	673,793	673,793	678,420	722,254
Administration Expenses	209,500	209,500	211,565	208,500
Operational Expenses	150,100	150,100	150,100	155,100
Recurrent Projects	30,000	30,000	1,000	49,000
Non-recurrent Projects	80,700	42,700	17,000	37,700
Depreciation	20,500	20,500	20,500	7,930
Corporate Overhead Recovered	(1,164,593)	(1,164,593)	(1,069,285)	(1,192,224)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>(38,000)</b>	<b>9,300</b>	<b>(11,740)</b>
<b>TOTAL CUSTOMER SERVICES</b>	<b>0</b>	<b>(38,000)</b>	<b>0</b>	<b>(11,740)</b>
<b>COMMUNITY ENGAGEMENT</b>				
<b>REVENUE</b>				
Other Revenue	0	0	(247)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(247)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	346,331	346,331	268,585	346,850
Administration Expenses	15,000	15,000	15,000	13,700
Operational Expenses	61,500	58,000	36,447	59,500
Recurrent Projects	5,000	1,000	1,000	250,000
Corporate Overhead Recovered	(427,831)	(427,831)	(320,785)	(670,050)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>(7,500)</b>	<b>247</b>	<b>0</b>
<b>TOTAL COMMUNITY ENGAGEMENT</b>	<b>0</b>	<b>(7,500)</b>	<b>0</b>	<b>0</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>PROPERTY &amp; ASSET SERVICES</b>				
<b>REVENUE</b>				
Other Revenue	0	0	0	0
Gain on Disposal of Non-current Assets	0	0	(4,200)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(4,200)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	332,191	332,191	333,400	331,404
Administration Expenses	9,500	9,500	9,693	12,500
Operational Expenses	80,200	80,200	74,089	80,200
Recurrent Projects	40,000	40,000	35,000	40,000
Non-recurrent Projects	50,000	30,000	30,000	50,000
Depreciation	7,400	7,400	7,480	10,110
Loss on Disposal of Non-current Assets	9,770	9,770	0	0
Corporate Overhead Allocated	924,338	934,988	906,700	928,350
<b>TOTAL EXPENDITURE</b>	<b>1,453,399</b>	<b>1,444,049</b>	<b>1,396,362</b>	<b>1,452,564</b>
<b>TOTAL PROPERTY &amp; ASSET SERVICES</b>	<b>1,453,399</b>	<b>1,444,049</b>	<b>1,392,162</b>	<b>1,452,564</b>
<b>INVESTMENT PROPERTIES</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(4,234,230)	(3,642,230)	(3,561,842)	(4,176,230)
Other Revenue	(26,590)	(26,590)	(26,590)	(22,000)
<b>TOTAL REVENUE</b>	<b>(4,260,820)</b>	<b>(3,668,820)</b>	<b>(3,588,432)</b>	<b>(4,198,230)</b>
<b>EXPENDITURE</b>				
Operational Expenses	584,310	584,310	704,382	586,497
Depreciation	64,800	64,800	0	64,860
<b>TOTAL EXPENDITURE</b>	<b>649,110</b>	<b>649,110</b>	<b>704,382</b>	<b>651,357</b>
<b>TOTAL INVESTMENT PROPERTIES</b>	<b>(3,611,710)</b>	<b>(3,019,710)</b>	<b>(2,884,050)</b>	<b>(3,546,873)</b>
<b>BUSINESS DEVELOPMENT</b>				
<b>REVENUE</b>				
Other Revenue	(20,000)	0	0	0
<b>TOTAL REVENUE</b>	<b>(20,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	298,045	298,045	343,662	307,382
Operational Expenses	30,000	30,000	30,000	30,000
Recurrent Projects	90,000	90,000	74,000	66,000
Non Recurrent Projects	190,000	190,000	80,000	110,000
Corporate Overhead Allocated	232,430	235,110	227,980	233,430
<b>TOTAL EXPENDITURE</b>	<b>840,475</b>	<b>843,155</b>	<b>755,642</b>	<b>746,812</b>
<b>TOTAL BUSINESS DEVELOPMENT</b>	<b>820,475</b>	<b>843,155</b>	<b>755,642</b>	<b>746,812</b>

	Adopted Budget 2014/15	Revised Budget 2014/15	Estimated Actuals 2014/15	Adopted Budget 2015/16
<b>VISIT SUBIACO</b>				
<b>REVENUE</b>				
Specified Area Rates	(359,110)	(359,110)	(361,074)	(242,000)
<b>TOTAL REVENUE</b>	<b>(359,110)</b>	<b>(359,110)</b>	<b>(361,074)</b>	<b>(242,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	162,009	162,009	135,400	231,648
Administration Expenses	56,000	56,000	17,500	56,000
Operational Expenses	508,491	508,491	535,273	214,852
<b>TOTAL EXPENDITURE</b>	<b>726,500</b>	<b>726,500</b>	<b>688,173</b>	<b>502,500</b>
<b>TOTAL VISIT SUBIACO</b>	<b>367,390</b>	<b>367,390</b>	<b>327,099</b>	<b>260,500</b>
<b>PUBLIC ART</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	(30,000)	(30,000)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	0	61,300	51,710	57,940
Operational Expenses	117,000	192,000	192,000	117,000
<b>TOTAL EXPENDITURE</b>	<b>117,000</b>	<b>253,300</b>	<b>243,710</b>	<b>174,940</b>
<b>TOTAL VISIT SUBIACO</b>	<b>117,000</b>	<b>223,300</b>	<b>213,710</b>	<b>174,940</b>
<b>HEALTH SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(10,000)	(5,000)	(5,000)	(10,000)
Statutory Fees & Charges	(147,600)	(147,600)	(172,700)	(126,600)
Fines & Penalties	(5,000)	(5,000)	(8,865)	(10,000)
Other Revenue	0	(10,000)	(10,780)	0
<b>TOTAL REVENUE</b>	<b>(162,600)</b>	<b>(167,600)</b>	<b>(197,345)</b>	<b>(146,600)</b>
<b>EXPENDITURE</b>				
Employee Costs	401,205	378,205	400,093	489,131
Administration Expenses	21,000	31,000	27,085	21,800
Operational Expenses	81,000	124,500	92,510	59,000
Other Expenses	500	500	500	500
Recurrent Projects	6,000	12,000	0	12,000
Non-recurrent Projects	70,000	40,000	0	80,000
Depreciation	8,000	8,000	13,620	10,550
Corporate Overhead Allocated	182,730	184,840	179,230	183,520
<b>TOTAL EXPENDITURE</b>	<b>770,435</b>	<b>779,045</b>	<b>713,038</b>	<b>856,501</b>
<b>TOTAL HEALTH SERVICES</b>	<b>607,835</b>	<b>611,445</b>	<b>515,693</b>	<b>709,901</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>BUILDING SERVICES</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(201,500)	(201,500)	(232,085)	(211,900)
Fines & Penalties	(1,000)	(40,000)	(40,000)	(1,000)
Other Revenue	(5,500)	(10,500)	(5,883)	(6,500)
Gain on Disposal of Non-current Assets	0	0	0	(6,030)
<b>TOTAL REVENUE</b>	<b>(208,000)</b>	<b>(252,000)</b>	<b>(277,968)</b>	<b>(225,430)</b>
<b>EXPENDITURE</b>				
Employee Costs	458,231	463,231	469,265	482,298
Administration Expenses	8,800	12,300	13,300	7,800
Operational Expenses	87,500	97,500	66,750	54,500
Other Expenses	500	500	0	500
Recurrent Projects	2,000	4,000	4,000	2,000
Depreciation	5,400	5,400	6,020	10,150
Loss on Disposal of Non-current Assets	1,290	1,290	0	3,120
Corporate Overhead Allocated	260,590	263,590	255,610	261,710
<b>TOTAL EXPENDITURE</b>	<b>824,311</b>	<b>847,811</b>	<b>814,945</b>	<b>822,078</b>
<b>TOTAL BUILDING SERVICES</b>	<b>616,311</b>	<b>595,811</b>	<b>536,977</b>	<b>596,648</b>
<b>FIELD SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(82,000)	(82,000)	(82,852)	(84,000)
Statutory Fees & Charges	(17,000)	(31,000)	(34,405)	(29,500)
Parking Fees & Permits	(3,153,000)	(3,208,000)	(3,242,917)	(3,143,000)
Fines & Penalties	(2,122,400)	(2,126,000)	(1,826,109)	(2,126,700)
Other Revenue	(11,500)	(31,500)	(33,856)	(15,500)
Gain on Disposal of Non-current Assets	0	0	0	(15,700)
<b>TOTAL REVENUE</b>	<b>(5,385,900)</b>	<b>(5,478,500)</b>	<b>(5,220,139)</b>	<b>(5,414,400)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,393,592	1,393,592	1,405,777	1,500,217
Administration Expenses	221,500	218,500	219,682	204,000
Operational Expenses	919,474	982,074	1,047,516	931,600
Other Expenses	198,000	231,000	231,200	197,500
Recurrent Projects	150,000	150,000	85,650	175,000
Non-recurrent Projects	0	0	0	60,000
Depreciation	188,800	188,800	275,510	147,900
Loss on Disposal of Non-current Assets	8,380	8,380	0	1,380
Corporate Overhead Allocated	1,336,590	1,352,000	1,311,020	1,342,340
<b>TOTAL EXPENDITURE</b>	<b>4,416,336</b>	<b>4,524,346</b>	<b>4,576,355</b>	<b>4,559,937</b>
<b>TOTAL FIELD SERVICES</b>	<b>(969,564)</b>	<b>(954,154)</b>	<b>(643,784)</b>	<b>(854,463)</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>				
<b>REVENUE</b>				
Statutory Fees & Charges	(306,200)	(306,200)	(306,200)	(306,200)
Fines and Penalties	0	0	(500)	0
Other Revenue	(3,100)	(3,100)	(3,100)	(3,100)
Gain on Disposal of Asset	0	0	0	(190)
<b>TOTAL REVENUE</b>	<b>(309,300)</b>	<b>(309,300)</b>	<b>(309,800)</b>	<b>(309,490)</b>
<b>EXPENDITURE</b>				
Employee Costs	993,820	993,820	956,783	1,039,618
Administration Expenses	9,700	17,700	18,975	8,200
Operational Expenses	272,760	264,760	260,865	263,000
Other Expenses	0	0	500	0
Recurrent Projects	201,000	236,800	159,300	278,500
Non-recurrent Projects	145,470	310,700	66,175	356,325
Depreciation	9,600	9,600	10,280	7,630
Corporate Overhead Allocated	552,610	558,980	542,040	554,980
<b>TOTAL EXPENDITURE</b>	<b>2,184,960</b>	<b>2,392,360</b>	<b>2,014,918</b>	<b>2,508,253</b>
<b>TOTAL TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>1,875,660</b>	<b>2,083,060</b>	<b>1,705,118</b>	<b>2,198,763</b>
<b>COMMUNITY CARE SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(717,823)	(789,233)	(842,107)	(717,820)
Capital Grants & Subsidies	(24,000)	(24,000)	0	0
Other Revenue	(71,500)	(71,500)	(66,031)	(71,500)
Gain on Disposal of Plant & Equipment	0	0	(1,410)	0
<b>TOTAL REVENUE</b>	<b>(813,323)</b>	<b>(884,733)</b>	<b>(909,548)</b>	<b>(789,320)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,154,348	1,154,348	1,063,350	1,230,016
Administration Expenses	23,900	23,900	21,900	19,400
Operational Expenses	78,400	64,400	57,551	70,200
Depreciation	28,700	28,700	28,700	39,370
Loss on Disposal of Non-current Assets	5,390	5,390	0	0
Corporate Overhead Allocated	345,810	349,800	339,190	347,290
<b>TOTAL EXPENDITURE</b>	<b>1,636,548</b>	<b>1,626,538</b>	<b>1,510,691</b>	<b>1,706,276</b>
<b>TOTAL COMMUNITY CARE SERVICES</b>	<b>823,225</b>	<b>741,805</b>	<b>601,143</b>	<b>916,956</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>DAY CENTRE</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(315,810)	(315,810)	(258,744)	(315,810)
Other Revenue	(17,000)	(17,000)	(29,023)	(23,000)
<b>TOTAL REVENUE</b>	<b>(332,810)</b>	<b>(332,810)</b>	<b>(287,767)</b>	<b>(338,810)</b>
<b>EXPENDITURE</b>				
Employee Costs	228,196	228,196	298,959	245,680
Administration Expenses	13,500	13,500	13,500	13,500
Operational Expenses	27,500	36,500	36,500	38,500
Depreciation	3,500	3,500	3,500	0
Corporate Overhead Allocated	167,320	169,250	164,120	168,040
<b>TOTAL EXPENDITURE</b>	<b>440,016</b>	<b>450,946</b>	<b>516,579</b>	<b>465,720</b>
<b>TOTAL DAY CENTRE</b>	<b>107,206</b>	<b>118,136</b>	<b>228,812</b>	<b>126,910</b>
<b>FOOD SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(35,471)	(35,471)	(35,926)	(31,000)
Other Revenue	(169,000)	(169,000)	(181,318)	(169,000)
<b>TOTAL REVENUE</b>	<b>(204,471)</b>	<b>(204,471)</b>	<b>(217,244)</b>	<b>(200,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	288,870	288,870	299,056	302,770
Administration Expenses	6,700	6,700	6,954	9,200
Operational Expenses	126,000	129,000	131,713	126,000
Corporate Overhead Allocated	166,250	168,170	163,070	166,970
<b>TOTAL EXPENDITURE</b>	<b>587,820</b>	<b>592,740</b>	<b>600,793</b>	<b>604,940</b>
<b>TOTAL FOOD SERVICES</b>	<b>383,349</b>	<b>388,269</b>	<b>383,549</b>	<b>404,940</b>
<b>OTHER CARE SERVICES</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	(500)	0	0
Other Revenue	(11,000)	(11,000)	(22,150)	(16,000)
<b>TOTAL REVENUE</b>	<b>(11,000)</b>	<b>(11,500)</b>	<b>(22,150)</b>	<b>(16,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	375,162	375,162	331,731	397,415
Operational Expenses	75,500	69,500	69,525	78,120
Other Expenses	4,380	4,380	4,380	4,380
Recurrent Projects	90,300	71,800	71,800	52,000
Non-recurrent Projects	11,500	11,500	12,140	11,500
Corporate Overhead Allocated	87,930	88,940	86,240	88,300
<b>TOTAL EXPENDITURE</b>	<b>644,772</b>	<b>621,282</b>	<b>575,816</b>	<b>631,715</b>
<b>TOTAL OTHER CARE SERVICES</b>	<b>633,772</b>	<b>609,782</b>	<b>553,666</b>	<b>615,715</b>

	Adopted Budget 2014/15	Revised Budget 2014/15	Estimated Actuals 2014/15	Adopted Budget 2015/16
<b>COMMUNITY DEVELOPMENT</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(1,000)	(1,000)	(1,500)	(1,000)
Other Revenue	0	0	(800)	0
<b>TOTAL REVENUE</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(2,300)</b>	<b>(1,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	422,962	361,662	382,515	378,205
Administration Expenses	5,500	5,500	8,222	10,000
Operational Expenses	270,900	270,900	288,948	268,900
Other Expenses	130,000	130,000	81,500	195,000
Recurrent Projects	58,900	52,900	33,900	58,900
Non-recurrent Projects	3,500	3,500	3,500	3,500
Depreciation	13,100	13,100	13,100	4,120
Corporate Overhead Allocated	516,530	522,480	506,650	518,760
<b>TOTAL EXPENDITURE</b>	<b>1,421,392</b>	<b>1,360,042</b>	<b>1,318,335</b>	<b>1,437,385</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,420,392</b>	<b>1,359,042</b>	<b>1,316,035</b>	<b>1,436,385</b>
<b>LIBRARY</b>				
<b>REVENUE</b>				
Other Grants	(900)	(900)	(5,574)	(900)
Fines & Penalties	(3,500)	(3,500)	(3,500)	(3,500)
Other Revenue	(18,500)	(18,500)	(19,721)	(18,500)
Gain on Disposal of Non-current Assets	0	0	(1,550)	0
<b>TOTAL REVENUE</b>	<b>(22,900)</b>	<b>(22,900)</b>	<b>(30,345)</b>	<b>(22,900)</b>
<b>EXPENDITURE</b>				
Employee Costs	942,244	942,244	901,837	1,012,474
Administration Expenses	34,000	34,000	34,000	32,000
Operational Expenses	154,600	154,600	155,515	154,600
Other Expenses	400	400	400	400
Recurrent Projects	13,000	15,500	8,000	20,500
Non-recurrent Projects	6,000	6,000	1,000	11,000
Depreciation	9,300	9,300	11,160	12,340
Loss on Disposal of Non-current Assets	3,530	3,530	0	0
Corporate Overhead Allocated	952,580	963,560	934,360	956,680
Centre Maintenance Allocated	145,350	145,350	150,750	149,130
<b>TOTAL EXPENDITURE</b>	<b>2,261,004</b>	<b>2,274,484</b>	<b>2,197,022</b>	<b>2,349,124</b>
<b>TOTAL LIBRARY</b>	<b>2,238,104</b>	<b>2,251,584</b>	<b>2,166,677</b>	<b>2,326,224</b>

	Adopted Budget 2014/15	Revised Budget 2014/15	Estimated Actuals 2014/15	Adopted Budget 2015/16
<b>SUBIACO MUSEUM</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(39,650)	(39,650)	(1,500)	(1,000)
Other Revenue	(1,300)	(1,300)	(1,300)	(1,300)
<b>TOTAL REVENUE</b>	<b>(40,950)</b>	<b>(40,950)</b>	<b>(2,800)</b>	<b>(2,300)</b>
<b>EXPENDITURE</b>				
Employee Costs	144,121	144,121	147,286	157,139
Administration Expenses	1,900	1,900	1,900	1,900
Operational Expenses	30,500	30,500	37,634	30,500
Other Expenses	15,000	15,000	0	0
Recurrent Projects	28,000	28,000	4,100	48,500
Non-recurrent Projects	41,650	41,650	10,000	61,650
Corporate Overhead Allocated	104,340	105,540	102,340	104,790
Centre Maintenance Allocated	12,260	12,260	12,900	22,680
<b>TOTAL EXPENDITURE</b>	<b>377,771</b>	<b>378,971</b>	<b>316,160</b>	<b>427,159</b>
<b>TOTAL MUSEUM</b>	<b>336,821</b>	<b>338,021</b>	<b>313,360</b>	<b>424,859</b>
<b>LORDS SPORTS</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(987,780)	(378,880)	(368,880)	(1,453,280)
Other Revenue	0	0	0	(16,760)
<b>TOTAL REVENUE</b>	<b>(987,780)</b>	<b>(378,880)</b>	<b>(368,880)</b>	<b>(1,470,040)</b>
<b>EXPENDITURE</b>				
Employee Costs	560,970	344,670	387,160	659,645
Administration Expenses	16,700	14,700	14,700	31,200
Operational Expenses	8,600	9,900	9,900	37,700
Other Expenses	3,500	1,000	1,000	1,000
<b>TOTAL EXPENDITURE</b>	<b>589,770</b>	<b>370,270</b>	<b>412,760</b>	<b>729,545</b>
<b>TOTAL LORDS SPORTS</b>	<b>(398,010)</b>	<b>(8,610)</b>	<b>43,880</b>	<b>(740,495)</b>
<b>LORDS GROUP FITNESS</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	(1,000)	(700)	(700)	(1,000)
Other Revenue	(735,550)	(396,050)	(381,050)	(1,021,550)
<b>TOTAL REVENUE</b>	<b>(736,550)</b>	<b>(396,750)</b>	<b>(381,750)</b>	<b>(1,022,550)</b>
<b>EXPENDITURE</b>				
Employee Costs	367,079	255,279	257,945	400,103
Administration Expenses	15,000	11,000	11,000	18,500
Operational Expenses	87,900	83,000	96,426	112,000
Other Expenses	1,000	21,200	22,200	1,000
<b>TOTAL EXPENDITURE</b>	<b>470,979</b>	<b>370,479</b>	<b>387,571</b>	<b>531,603</b>
<b>TOTAL LORDS GROUP FITNESS</b>	<b>(265,571)</b>	<b>(26,271)</b>	<b>5,821</b>	<b>(490,947)</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>LORDS GYM</b>				
<b>REVENUE</b>				
Other Revenue	(754,270)	(433,070)	(403,070)	(1,052,030)
<b>TOTAL REVENUE</b>	<b>(754,270)</b>	<b>(433,070)</b>	<b>(403,070)</b>	<b>(1,052,030)</b>
<b>EXPENDITURE</b>				
Employee Costs	394,462	293,162	291,230	427,762
Administration Expenses	9,220	9,220	2,200	7,200
Operational Expenses	110,400	75,100	67,392	130,350
Other Expenses	1,000	24,600	25,158	1,000
<b>TOTAL EXPENDITURE</b>	<b>515,082</b>	<b>402,082</b>	<b>385,980</b>	<b>566,312</b>
<b>TOTAL LORDS GYM</b>	<b>(239,188)</b>	<b>(30,988)</b>	<b>(17,090)</b>	<b>(485,718)</b>
<b>LORDS CAFE</b>				
<b>REVENUE</b>				
Hire Fees/Lease Income	0	0	0	(2,000)
Other Revenue	(392,000)	(191,000)	(191,000)	(585,000)
<b>TOTAL REVENUE</b>	<b>(392,000)</b>	<b>(191,000)</b>	<b>(191,000)</b>	<b>(587,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	241,736	188,536	202,905	285,719
Administration Expenses	8,700	5,200	8,200	8,100
Operational Expenses	182,300	116,500	117,770	251,900
<b>TOTAL EXPENDITURE</b>	<b>432,736</b>	<b>310,236</b>	<b>328,875</b>	<b>545,719</b>
<b>TOTAL LORDS CAFE</b>	<b>40,736</b>	<b>119,236</b>	<b>137,875</b>	<b>(41,281)</b>
<b>LORDS CRECHE</b>				
<b>REVENUE</b>				
Other Revenue	(51,840)	(27,540)	(26,925)	(65,080)
<b>TOTAL REVENUE</b>	<b>(51,840)</b>	<b>(27,540)</b>	<b>(26,925)</b>	<b>(65,080)</b>
<b>EXPENDITURE</b>				
Employee Costs	124,169	103,369	110,825	160,122
Administration Expenses	1,500	1,500	1,500	2,000
Operational Expenses	19,600	10,200	4,700	13,800
<b>TOTAL EXPENDITURE</b>	<b>145,269</b>	<b>115,069</b>	<b>117,025</b>	<b>175,922</b>
<b>TOTAL LORDS CRECHE</b>	<b>93,429</b>	<b>87,529</b>	<b>90,100</b>	<b>110,842</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>LORDS ADMINISTRATION</b>				
<b>REVENUE</b>				
Capital Grants & Subsidies	0	(10,000)	(10,000)	(25,000)
Hire Fees/Lease Income	(100,000)	(32,500)	(20,970)	(50,000)
Other Revenue	(33,500)	(7,000)	(13,838)	(78,500)
Gain on Disposal of Non-current Assets	0	(210)	(7,030)	0
<b>TOTAL REVENUE</b>	<b>(133,500)</b>	<b>(49,710)</b>	<b>(51,838)</b>	<b>(153,500)</b>
<b>EXPENDITURE</b>				
Employee Costs	997,441	873,141	918,700	1,026,070
Administration Expenses	44,320	44,920	46,000	48,720
Operational Expenses	652,950	617,447	692,377	837,320
Depreciation	123,800	123,800	162,640	176,400
Loss on Disposal of Non-current Assets	4,370	4,370	0	0
Corporate Overhead Allocated	363,450	367,640	356,500	365,010
<b>TOTAL EXPENDITURE</b>	<b>2,186,331</b>	<b>2,031,318</b>	<b>2,176,217</b>	<b>2,453,520</b>
<b>TOTAL LORDS ADMINISTRATION</b>	<b>2,052,831</b>	<b>1,981,608</b>	<b>2,124,379</b>	<b>2,300,020</b>
<b>RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(10,000)	(10,000)	(12,500)	(16,500)
<b>TOTAL REVENUE</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(12,500)</b>	<b>(16,500)</b>
<b>EXPENDITURE</b>				
Employee Costs	147,370	147,370	131,870	155,087
Other Expenses	15,000	15,000	5,000	17,000
Recurrent Projects	31,000	33,000	10,000	48,000
<b>TOTAL EXPENDITURE</b>	<b>193,370</b>	<b>195,370</b>	<b>146,870</b>	<b>220,087</b>
<b>TOTAL RECREATION &amp; COMMUNITY FACILITIES ADMINISTRATION</b>	<b>183,370</b>	<b>185,370</b>	<b>134,370</b>	<b>203,587</b>
<b>OPERATIONS CENTRE OVERHEADS</b>				
<b>EXPENDITURE</b>				
Employee Costs	500	500	1,500	500
Administration Expenses	23,000	23,000	25,600	25,000
Operational Expenses	10,650	10,650	5,650	9,780
Centre Maintenance Allocated	113,375	113,375	115,975	106,520
Less Overhead Recovered	(142,675)	(142,675)	(143,875)	(137,820)
Less Centre Maintenance Recovered	(4,850)	(4,850)	(4,850)	(3,980)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OPERATIONS CENTRE OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Adopted Budget 2014/15	Revised Budget 2014/15	Estimated Actuals 2014/15	Adopted Budget 2015/16
<b>PARKS SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Other Revenue	(36,718)	0	(400)	0
Gain on Disposal of Non-current Assets	0	0	0	(84,290)
<b>TOTAL REVENUE</b>	<b>(36,718)</b>	<b>0</b>	<b>(400)</b>	<b>(84,290)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,408,781	1,324,481	1,358,036	1,374,195
Administration Expenses	37,050	37,050	37,050	41,050
Operational Expenses	17,500	17,500	35,655	20,500
Recurrent Projects	155,000	157,400	107,400	258,500
Non-recurrent Projects	318,307	272,589	262,589	147,614
Depreciation	28,400	28,400	28,400	46,470
Loss on Disposal of Non-current Assets	5,700	5,700	5,700	0
Corporate Overhead Allocated	76,305	76,305	76,925	72,271
Less Overheads Recovered	(2,010,325)	(2,010,325)	(1,911,355)	(1,876,310)
<b>TOTAL EXPENDITURE</b>	<b>36,718</b>	<b>(90,900)</b>	<b>400</b>	<b>84,290</b>
<b>TOTAL PARKS SERVICES OVERHEADS</b>	<b>0</b>	<b>(90,900)</b>	<b>0</b>	<b>0</b>
<b>WASTE SERVICES OVERHEADS</b>				
<b>EXPENDITURE</b>				
Employee Costs	369,451	369,451	375,850	383,680
Administration Expenses	13,000	13,000	17,800	15,000
Operational Expenses	4,000	4,000	500	24,000
Recurrent Projects	22,000	22,000	24,565	10,000
Operations Centre Allocated	30,530	30,530	30,780	30,977
Less Overheads Recovered	(438,981)	(438,981)	(449,495)	(463,657)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL WASTE SERVICES OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WASTE OPERATIONS</b>				
<b>REVENUE</b>				
Waste Service Charges	(4,857,549)	(4,857,549)	(4,936,980)	(5,422,490)
Other Revenue	(31,000)	(31,000)	(18,160)	(31,000)
Gain on Disposal of Non-current Assets	(2,220)	(2,220)	0	(55,660)
<b>TOTAL REVENUE</b>	<b>(4,890,769)</b>	<b>(4,890,769)</b>	<b>(4,955,140)</b>	<b>(5,509,150)</b>
<b>EXPENDITURE</b>				
Operational Expenses	3,521,201	3,801,201	3,853,110	3,973,888
Depreciation	280,500	280,500	280,500	376,220
Loss on Disposal of Non-current Assets	12,170	12,170	18,350	0
Corporate Overhead Allocated	686,720	694,390	676,555	677,560
<b>TOTAL EXPENDITURE</b>	<b>4,500,591</b>	<b>4,788,261</b>	<b>4,828,515</b>	<b>5,027,668</b>
<b>TOTAL WASTE OPERATIONS</b>	<b>(390,178)</b>	<b>(102,508)</b>	<b>(126,625)</b>	<b>(481,482)</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>WASTE ROAD RESERVE OPERATIONS</b>				
<b>EXPENDITURE</b>				
Operational Expenses	618,000	618,000	636,785	594,686
Corporate Overhead Allocated	31,260	31,620	30,660	31,400
<b>TOTAL EXPENDITURE</b>	<b>649,260</b>	<b>649,620</b>	<b>667,445</b>	<b>626,086</b>
<b>TOTAL WASTE ROAD RESERVE OPERATIONS</b>	<b>649,260</b>	<b>649,620</b>	<b>667,445</b>	<b>626,086</b>
<b>PLANT OPERATIONS</b>				
<b>REVENUE</b>				
Gain on Disposal of Non-current Assets	0	0	(400)	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0</b>	<b>(400)</b>	<b>0</b>
<b>EXPENDITURE</b>				
Employee Costs	153,690	153,690	156,818	159,781
Administration Expenses	7,500	7,500	4,700	9,000
Operational Expenses	612,500	612,500	612,000	619,500
Other Expenses	6,000	6,000	6,700	6,000
Depreciation	0	0	80	80
Less Plant Operations Recovered	(779,690)	(779,690)	(779,898)	(794,361)
<b>TOTAL EXPENDITURE</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>
<b>TOTAL PLANT OPERATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PARKS OPERATIONS</b>				
<b>REVENUE</b>				
Capital Grants & Subsidies	0	(3,000)	(3,850)	0
Operating Grants & Subsidies	0	0	(24,860)	0
Fines & Penalties	0	0	(900)	0
Other Revenue	(41,000)	(58,150)	(56,275)	(52,200)
Gain on Disposal of Non-current Assets	(10,100)	(10,100)	(3,965)	(53,680)
<b>TOTAL REVENUE</b>	<b>(51,100)</b>	<b>(71,250)</b>	<b>(89,850)</b>	<b>(105,880)</b>
<b>EXPENDITURE</b>				
Operational Expenses	2,149,142	2,156,292	2,156,044	2,163,355
Other Expenses	10,000	10,000	5,020	46,500
Depreciation	629,000	629,000	636,180	680,190
Loss on Disposal of Non-current Assets	8,550	8,550	0	1,680
Corporate Overhead Allocated	1,076,234	1,081,704	1,077,014	1,003,855
<b>TOTAL EXPENDITURE</b>	<b>3,872,926</b>	<b>3,885,546</b>	<b>3,874,258</b>	<b>3,895,580</b>
<b>TOTAL PARKS OPERATIONS</b>	<b>3,821,826</b>	<b>3,814,296</b>	<b>3,784,408</b>	<b>3,789,700</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>PARKS SERVICES ROAD RESERVE OPERATIONS</b>				
<b>EXPENDITURE</b>				
Operational Expenses	1,403,285	1,353,285	1,335,005	1,438,010
Corporate Overhead Allocated	102,600	103,780	100,630	103,040
<b>TOTAL EXPENDITURE</b>	<b>1,505,885</b>	<b>1,457,065</b>	<b>1,435,635</b>	<b>1,541,050</b>
<b>TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS</b>	<b>1,505,885</b>	<b>1,457,065</b>	<b>1,435,635</b>	<b>1,541,050</b>
<b>INFRASTRUCTURE SERVICES OVERHEADS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	0	0	(1,365)	0
Statutory Fees & Charges	(5,000)	(5,000)	(5,000)	(6,000)
Other Revenue	(23,233)	(23,233)	(25,000)	(6,000)
<b>TOTAL REVENUE</b>	<b>(28,233)</b>	<b>(28,233)</b>	<b>(31,365)</b>	<b>(12,000)</b>
<b>EXPENDITURE</b>				
Employee Costs	1,443,196	1,443,196	1,465,000	1,494,450
Administration Expenses	37,750	47,750	49,450	40,750
Operational Expenses	74,420	74,420	73,705	47,100
Other Expenses	95,000	95,000	95,000	95,000
Recurrent Projects	169,500	159,500	107,000	224,000
Non-recurrent Projects	200,000	200,000	59,200	160,800
Depreciation	32,900	32,900	32,900	55,490
Operations Centre Allocated	40,690	40,690	41,020	38,552
Less Overheads Recovered	(2,065,223)	(2,065,223)	(1,891,910)	(2,144,142)
<b>TOTAL EXPENDITURE</b>	<b>28,233</b>	<b>28,233</b>	<b>31,365</b>	<b>12,000</b>
<b>TOTAL INFRASTRUCTURE SERVICES OVERHEADS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>Adopted Budget 2014/15</b>	<b>Revised Budget 2014/15</b>	<b>Estimated Actuals 2014/15</b>	<b>Adopted Budget 2015/16</b>
<b>INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>				
<b>REVENUE</b>				
Operating Grants & Subsidies	(75,000)	(105,000)	(70,615)	(48,000)
Capital Grants & Subsidies	(1,440,610)	(1,394,101)	(1,304,078)	(120,293)
Other Revenue	(7,620)	(7,620)	(10,510)	(10,810)
Gain on Disposal of Plant & Equipment	(36,190)	(36,190)	(9,780)	(86,670)
<b>TOTAL REVENUE</b>	<b>(1,559,420)</b>	<b>(1,542,911)</b>	<b>(1,394,983)</b>	<b>(265,773)</b>
<b>EXPENDITURE</b>				
Operational Expenses	1,820,325	1,770,325	1,701,560	1,751,615
Other Expenses	63,110	63,110	18,210	56,610
Depreciation	2,002,200	2,002,200	2,002,200	2,085,200
Loss on Disposal of Non-current Assets	26,010	26,010	8,900	470
Corporate Overhead Allocated	1,215,987	1,222,877	1,035,783	1,224,666
<b>TOTAL EXPENDITURE</b>	<b>5,127,632</b>	<b>5,084,522</b>	<b>4,766,653</b>	<b>5,118,561</b>
<b>TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS</b>	<b>3,568,212</b>	<b>3,541,611</b>	<b>3,371,670</b>	<b>4,852,788</b>
<b>UNDERGROUNDING POWERLINES</b>				
<b>EXPENDITURE</b>				
Other Expenses	2,537,100	2,537,100	2,546,300	326,300
<b>TOTAL EXPENDITURE</b>	<b>2,537,100</b>	<b>2,537,100</b>	<b>2,546,300</b>	<b>326,300</b>
<b>TOTAL UNDERGROUNDING POWERLINES</b>	<b>2,537,100</b>	<b>2,537,100</b>	<b>2,546,300</b>	<b>326,300</b>
<b>FACILITIES MANAGEMENT</b>				
<b>REVENUE</b>				
Capital Grants & Subsidies	(127,400)	(127,400)	(133,399)	0
Hire Fees/Lease Income	(130,197)	(130,197)	(91,378)	(127,097)
Other Revenue	(11,000)	(11,000)	0	0
Gain on Disposal of Non-current Assets	0	0	(300)	0
<b>TOTAL REVENUE</b>	<b>(268,597)</b>	<b>(268,597)</b>	<b>(225,077)</b>	<b>(127,097)</b>
<b>EXPENDITURE</b>				
Administration Expenses	0	0	500	500
Operational Expenses	1,117,865	1,137,865	1,117,190	1,232,455
Other Expenses	154,200	154,200	121,315	131,900
Depreciation	406,800	406,800	411,350	418,100
Facility Overheads Allocated	91,730	91,730	91,730	248,120
Less Centre Maintenance Recovered	(691,115)	(691,115)	(748,560)	(724,570)
<b>TOTAL EXPENDITURE</b>	<b>1,079,480</b>	<b>1,099,480</b>	<b>993,525</b>	<b>1,306,505</b>
<b>TOTAL FACILITIES MANAGEMENT</b>	<b>810,883</b>	<b>830,883</b>	<b>768,448</b>	<b>1,179,408</b>

# **FEES AND CHARGES**

**CITY OF SUBIACO**  
**FEES AND CHARGES SCHEDULE 2015/2016**

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>FINANCE/ADMIN:</b>					
Rates Instalments Admin Fee	52.20	per year	52.20	per year	
Rates adhoc Instalments Admin Fee	52.20	per year	52.20	per year	
Interest on Instalments	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	
Rates enquires:					
- Ownership Details/Account Enquiry	30.00	per enquiry	30.00	per enquiry	
Sale of Street Directories:					
- set of 4 wards on disc	N/A	Amendment to Local Government (Financial Management) Regulations - Reg 29b	N/A	Amendment to Local Government (Financial Management) Regulations - Reg 29b	Inc GST
- individual wards on disc	N/A		N/A		Inc GST
- set of 4 wards printed	N/A		N/A		Inc GST
- individual wards printed	N/A		N/A		Inc GST
Overdue Rates & Charges	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	
Sale of Electoral Rolls:					
- set of four wards on disc	N.A.	per disc or as amended by legislation	N/A	per disc or as amended by legislation	
- individual wards on disc	N.A.	per disc or as amended by legislation	N/A	per disc or as amended by legislation	
Overdue Sundry Debtors	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	
Dishonoured Cheque fee	15.00	per cheque or as charged by banks	15.00	per cheque or as charged by banks	
<b>FREEDOM OF INFORMATION ACT :</b>					
Application Fee	30.00	per application or as amended by legislation	30.00	per application or as amended by legislation	
Labour charge for dealing with the application	30.00	per hour or as amended by legislation	30.00	per hour or as amended by legislation	
Photocopy charge	0.20	per page or as amended by legislation	0.20	per page or as amended by legislation	Inc GST
<b>WASTE SERVICES:</b>					
Domestic 80ltr Waste Service	244.00	1x80ltr Bin	260.00	1x80ltr Bin	
Domestic 120ltr Waste Service	316.00	1x120ltr Bin	337.00	1x120ltr Bin	
Domestic 240ltr Waste Service	474.00	1x240ltr Bin	505.00	1x240ltr Bin	
Commercial 240ltr Waste Service	474.00	1x240ltr Bin	505.00	1x240ltr Bin	
Commercial Minimum Waste Service Levy	474.00	per service	505.00	per service	Inc GST
Extra 120ltr Waste Service	347.60	1x120ltr Bin	370.70	1x120ltr Bin	Inc GST
Extra 240ltr litre Waste Service	521.40	1x240ltr Bin	555.50	1x240ltr Bin	Inc GST
Trailer passes	38.70	per pass	40.00	per pass	Inc GST
Compost bins	44.00	1x220ltr	46.00	1x220ltr	Inc GST
Worm Farms	71.00	each	74.00	each	Inc GST
Sale of Green Bags	4.20	each	4.40	each	Inc GST
<b>PARKS:</b>					
Event Booking Administration Charge	34.50	per day or part	36.00	per day or part	Inc GST
Large scale events	69.00	per day or part	72.00	per day or part	Inc GST
Minimum Bonds applied	135.00	per day or part	141.00	per day or part	
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity					

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>INFRASTRUCTURE</b>					
Reviewing of obstruction permit applications					
- Residential skip bins	28.80	per application	30.00	per application	Inc GST
- Building skip bins	69.00	per application	72.00	per application	Inc GST
- Full traffic management assessment	103.40	per application	108.00	per application	Inc GST
<b>TECHNICAL SERVICES:</b>					
Bond Inspection Fee	71.90	1st inspection no charge, fee applies to any subsequent inspections	75.15	1st inspection no charge, fee applies to any subsequent inspections	Inc GST
Engineering Services					Inc GST
- Design	78.50	per hour	82.00	per hour	Inc GST
- Consultation	104.50	per hour	109.00	per hour	Inc GST
- Traffic Analysis	78.50	per hour	82.00	per hour	Inc GST
- Asset management Advice & Setting Program	104.50	per hour	109.00	per hour	
<b>ACCESS &amp; AMENITY</b>					
Subiaco Oval - Event Support					
Applies to all non-AFL sport and all AFL night games in excess of	3,000.00	per game in excess of 12	3,000.00	per game in excess of 12	Inc GST
<b>Parking Stations:</b>					
<b>Precinct 1: UWA</b>					
#22 Qantas Ramp	0.60	per 20 mins. Limit applies	0.30	per 9-11 mins. Limit applies	Inc GST
#24 Hackett Drive	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins. Daily Max \$13.00	Inc GST
#26 Hackett Drive	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins. Daily Max \$13.00	Inc GST
#35 Abrahams Reserve	Free	per 24 hours	Free	per 24 hours	
#47 Fairway	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins. Daily Max \$13.00	Inc GST
#49 Parkway	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins. Daily Max \$13.00	Inc GST
#60 Myers Street	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins. Daily Max \$13.00	Inc GST
Any additional paid parking implemented or converted in Precinct 1	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins.	Inc GST
<b>Precinct 2: Hollywood</b>					
Any additional paid parking implemented or converted in Precinct 2	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins.	Inc GST
<b>Precinct 3: Daglish/Jolimont</b>					
#15 Jersey Street	0.60	per 30 mins. Daily Max \$4.00	0.20	per 9-11 mins. Daily Max \$4.00	Inc GST
#42 Stubbs Terrace	Free	Free all day every day	0.20	per 9-11 mins. Daily Max \$6.00 (once ticket machines install	Inc GST
Any additional paid parking implemented or converted in Precinct 3	0.60	per 20 mins	0.30	per 9-11 mins.	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>ACCESS &amp; AMENITY (Continued)</b>					
<b>Precinct 4: Subiaco East</b>					
#1 Hamilton Street	0.60	per 20 mins. Daily Max \$13.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#2 York Street	0.60	per 20 mins. Daily Max \$13.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#3 York Street	0.60	per 20 mins. Daily Max \$13.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#5 Subiaco Road	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins.	Inc GST
#6 Haydn Bunton Drive	0.60	per 20 mins. Daily Max \$6.00	0.40	per 9-11 mins. Daily Max \$8.00 (*) (*) Should the WA Football Commission not accept this fee increase the fee for car station 6 to be set as \$0.30 per 9-11 mins, Daily Max \$8.00	Inc GST
#7 Olive Street	0.60	per 20 mins. Daily Max \$13.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#10 Roberts Road	0.60	per 20 mins. Daily Max \$6.00	0.40	per 9-11 mins. Daily Max \$8.00 (*) (*) Should the WA Football Commission not accept this fee increase the fee for car station 10 to be set as \$0.30 per 9-11 mins, Daily Max \$8.00	Inc GST
#19 Roberts Road	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins.	Inc GST
#20 Thomas Street	0.60	per 20 mins. Daily Max \$13.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
#63 Roberts Road	0.60	per 20 mins. Limit applies	0.30	per 9-11 mins. Limit applies	Inc GST
#64 York Street	0.60	per 20 mins. Daily Max \$13.00	0.40	per 9-11 mins. Daily Max \$17.00	Inc GST
Any additional paid parking implemented or converted in Precinct 4	0.60	per 20 mins	0.30	per 9-11 mins.	Inc GST
<b>Precinct 5: Shenton Park</b>					
#17 Onslow Street	0.60	per 20 mins. Limit applies	0.30	per 9-11 mins. Limit applies	Inc GST
#18 Derby Road	0.60	per 20 mins. Limit applies	0.30	per 9-11 mins. Limit applies	Inc GST
Any additional paid parking implemented or converted in Precinct 5	0.60	per 20 mins	0.30	per 9-11 mins.	Inc GST
<b>Precinct 6: Central Subiaco</b>					
#9 Theatre Gardens	0.60	per 20 mins. Daily Max \$13.00	0.30	per 9-11 mins. Daily Max \$13.00	Inc GST
Any additional paid parking implemented or converted in Precinct 6			0.30	per 9-11 mins.	Inc GST
<b>Precinct 7: Subi Centro</b>					
#21 Price Street (Lords)	Free	Limit applies.	Free	Limit applies.	
#28 Roydhouse Street (North side)	Free	No Limit	0.30	per 9-11 mins. Daily Max \$8.00	
#44 Homebase Expo Site	Free	Limit applies.	Free	Fees determined by others	
Any additional paid parking implemented or converted in Precinct 7			0.30	per 9-11 mins. Daily Max \$8.00	Inc GST
<b>Precinct 8: Town Centre</b>					
#4 Seddon Street/Pavillion Markets		Fees determined by others			
- 1st half hour	3.00		3.00	Fees determined by others	Inc GST
- 1/2 hour to 1 hour	6.00		6.00	noted here as portion relates to Seddon Street	Inc GST
- 1 to 1.5 hours	8.00		8.00		Inc GST
- 1.5 to 2 hours	10.00		10.00		Inc GST
- 2 to 3 hours	11.00		11.00		Inc GST
- 3 to 12 hours	13.00		13.00		Inc GST
- 12 to 24 hours	0.50		0.50	per hour	Inc GST
#11 Barker Road	0.60	per 10 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#12 Park Street	0.60	per 10 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#13 Rowland Street	0.60	per 10 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#14 Forrest Street	0.60	per 10 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#23 Churchill Avenue	0.60	per 10 mins. Limit applies - 1st hour free	0.60	per 9-11 mins. Limit applies - 1st hour free	Inc GST
#41 Railway Road, adjacent KEMH	0.60	per 20 mins	0.30	per 9-11 mins.	Inc GST
#61 Subiaco Square	0.60	per 10 mins. Limit applies	0.60	per 9-11 mins. Limit applies	Inc GST
#62 Railway Road	0.60	per 10 mins. Limit applies	0.60	per 9-11 mins. Limit applies	Inc GST
Any additional paid parking implemented or converted in Precinct 1	0.60	per 10 mins	0.60	per 9-11 mins.	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>ACCESS &amp; AMENITY (Continued)</b>					
<b>Other Parking Functions</b>					
Commercial Parking Permits	12.00	\$12.00 Per Day \$6 per half day	13.00	per day (\$6.50 per half day)	Inc GST
Temporary Visitor Parking Permits	5.00	Payable only after 20 free permits have been used in any 12 month period	5.00	Payable only after 20 free permits have been used in any 12 month period	Inc GST
Resident Permits - Replacement	30.00	each	30.00	each	Inc GST
Visitors Permis - Replacement	30.00	each	30.00	each	Inc GST
Second Visitor Permit	N.A.		30.00	each	Inc GST
Private Parking Registration	100.00	registration	100.00	registration	Inc GST
Private Parking Renewals	75.00	per year	75.00	per year	Inc GST
Private Parking Signs (small)	60.00	per sign	60.00	per sign	Inc GST
Private Parking Signs (large)	70.00	per sign	70.00	per sign	Inc GST
Private Parking Infringement Withdrawal	30.00	each	30.00	each	Inc GST
Final Demand Fee (Parking infringement)	14.65	each or as amended by legislation	16.40	each or as amended by legislation	Inc GST
Event parking reservation	5.00	per bay-day or part thereof	5.00	per bay-day or part thereof	Inc GST
Amenity Functions					
Impounded Shopping Trolleys	90.00	each	20.00	each	Inc GST
Impound Fee - Dogs One day	40.00	per day or part there of (or as set by Shenton Park Dog Refu	40.00	per day or part there of (or as set by Shenton Park Dog Refu	Inc GST
Impound Fee - Dogs After day one	10.00	per day (or as set by Shenton Park Dog Refuge)	10.00	per day (or as set by Shenton Park Dog Refuge)	Inc GST
Impound Fee - Cats	25.00	per day or part thereof (or as set by Cat Haven)	25.00	per day or part thereof (or as set by Cat Haven)	Inc GST
Abandoned Vehicle Release Fee	200.00	each			
Abandoned Vehicle Release Fee - Stage 1			110.00	each	Inc GST
Abandoned Vehicle Release Fee - Stage 2			260.00	each	Inc GST
Impounded & portable sign	65.00	each	65.00	each	Inc GST
Other Impounded Goods	60.00	per square metre of space occupied	60.00	per square metre of space occupied	Inc GST
<b>ANIMAL REGISTRATION:</b>					
<b>Dog Registration</b>					
Annual registration, unsterilised dog	50.00	per year or as amended by legislation	50.00	per year or as amended by legislation	Inc GST
Annual registration, sterilised dog	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Inc GST
Annual registration, Guide dog	-	per year or as amended by legislation	-	per year or as amended by legislation	Inc GST
Triannual registration, unsterilised dog	120.00	per three year or as amended by legislation	120.00	per three year or as amended by legislation	Inc GST
Triannual registration, sterilised dog	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Inc GST
Triannual registration, Guide dog	-	per three year or as amended by legislation	-	per three year or as amended by legislation	Inc GST
Life time registration, unsterilised dog	250.00	or as amended by legislation	250.00	or as amended by legislation	Inc GST
Life time registration, sterilised dog	100.00	or as amended by legislation	100.00	or as amended by legislation	Inc GST
Dogs owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Inc GST
<b>Cat Registration</b>					
Annual cat registration	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Inc GST
Triannual cat registration	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Inc GST
Life time cat registration	100.00	per year or as amended by legislation	100.00	per year or as amended by legislation	Inc GST
Cats owned by pensioners	50% Of fee	or as amended by legislation	50% of fee	or as amended by legislation	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>HEALTH</b>					
Outdoor Dining Permit Application Fee	280.00	per application	200.00	per application	
Outdoor Dining Permit (short term festive season) Application Fee	N.A.	per application	25.00	per application	
Outdoor Dining Permit Fee	145.00	per chair	65.00	per m² per year - pro rata charges where business does not operate for full year	
Outdoor Dining Permit Transfer Fee	30.00	per transfer	50.00	per application	
Street Trading (short term festive season) Application Fee		per application	25.00	per application	
Street Trading (standard permit) Application Fee		per application	50.00	per application	
Street Trading Permit Transfer Fee		per application	50.00	per application	
Street Trading Permit Fee - Daily	50.00	per day	50.00	per day	
Street Trading Permit Fee - Monthly	100.00	per month	100.00	per month	
Street Trading Permit Fee - Annual	145.00	per year	150.00	per year	
Street Trading Permit (local business goods display) Fee		per year	25.00	per year	
Street Market Permit Application Fee	350.00	per application	250.00	per application	
Street Market Permit Fee - Annual	15.00	per stall per year	10.00	per stall per year to a maximum of \$300.00	
Street Market Permit Fee - Monthly	8.00	per stall per month	5.00	per stall per month to a maximum of \$150.00	
Street Market Permit Fee - Daily	100.00	per day	100.00	per day	
Street Market Permit Transfer Fee	\$50.00	per transfer	50.00	per transfer	
Lodging House Registration Fee	180.00	per year or as amended by legislation	180.00	per year or as amended by legislation	
Food business notification / registration fee	50.00	per application	50.00	per application	Inc GST
Food business annual risk assessment fee - high risk	350.00	\$350 maximum fee per year - pro rata charges where business does not operate for full year	350.00	\$350 per year - pro rata charges where business does not operate for full year	Inc GST
Food business annual risk assessment fee - medium risk	225.00	\$225 maximum fee per year - pro rata charges where business does not operate for full year	225.00	\$225 per year - pro rata charges where business does not operate for full year	Inc GST
Food business annual risk assessment fee - low risk	100.00	\$100 maximum fee per year - pro rata charges where business does not operate for full year	100.00	\$100 per year - pro rata charges where business does not operate for full year	Inc GST
Food business application fee (assessment of plans)	150.00	per application	150.00	per application	Inc GST
Food business re-inspection fee	100.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	100.00	per inspection, if additional inspection is required by an authorised officer under the Food Act 2008	Inc GST
Temporary food business administration fee	35.00	per notification	50.00	per notification	Inc GST
Temporary food business annual administration fee		per year	100.00	per year	Inc GST
Request for replacement of licence or registration certificate	35.00	per request	35.00	per certificate	Inc GST
Settlement enquiry - food business	100.00	per application	100.00	per application	Inc GST
Settlement enquiry - other health premises	50.00	per application	50.00	per application	Inc GST
Liquor Act Section 39 & 55 Certification & ETPS	120.00	per certificate	120.00	per certificate	
Application for "approval of a non complying event" - Regulation 18 <i>Environmental Protection (Noise) Regulations 1997</i>	1,000.00	per application or as amended by legislation	1,000.00	per application or as amended by legislation	
Late fee Application for "approval of a non complying event"	250.00	per application or as amended by legislation	250.00	per application or as amended by legislation	
Application Fee (noise management plan waste collection/other works - non local government)	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	
Application for approved venue	15,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	15,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	

DESCRIPTION OF FEE OR CHARGE		2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>HEALTH (Continued)</b>						
Late Notice of Notifiable Event Fee		500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	
Laboratory analysis request		60.00	per hour per request plus analysis cost	60.00 plus analysis cost	per hour per request plus analysis cost	Inc GST
Application for approval of a temp event / public building		0.00 - 832.00	per application or as amended by legislation	0.00 - 871.00	per application or as amended by legislation	
Application for the approval of a sewage treatment apparatus		113.00	per application or as amended by legislation	118.00	per application or as amended by legislation	
Issue of a permit to use a sewage treatment apparatus		113.00	per permit or as amended by legislation	118.00	per permit or as amended by legislation	
Registration of an offensive trade - Laundries, dry-cleaning establishments		140.00	per year or as amended by legislation	147.00	per year or as amended by legislation	
<b>BUILDING</b>						
Certified application for a building permit (s. 16(1)) for building work for a Class 1 or Class 10 building or incidental structure		0.19% of the estimated value of the proposed building work (inclusive of GST)	per application or as amended by legislation	0.19% of the estimated value of the proposed building work as determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	
Certified application for a building permit (s. 16(1))for building works for a Class 2 to Class 9 building or incidental structure		0.09% of the estimated value of the proposed building work (inclusive of GST)	per application or as amended by legislation	0.09% of the estimated value of the proposed building work as determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	
Uncertified application for a building permit (s. 16(1))		0.32% of the estimated value of the proposed building work (inclusive of GST)	per application or as amended by legislation	0.32% of the estimated value of the proposed building work determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 1 or Class 10 building or incidental structure		90.00	per application or as amended by legislation	92.00	per application or as amended by legislation	
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 2 to Class 9 building		90.00	per application or as amended by legislation	92.00 for each storey of the building	per application or as amended by legislation	
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))		90.00	per application or as amended by legislation	92.00	per application or as amended by legislation	
Application for an occupancy permit for a completed building (s. 46)		90.00	per application or as amended by legislation	92.00	per application or as amended by legislation	
Application for a temporary occupancy permit for an incomplete building (s. 47)		90.00	per application or as amended by legislation	92.00	per application or as amended by legislation	
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)		90.00	per application or as amended by legislation	92.00	per application or as amended by legislation	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)			per application or as amended by legislation	92.00	per application or as amended by legislation	
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))		\$10 for each strata unit covered by the application, minimum fee \$100	per application or as amended by legislation	\$10.25 for each strata unit covered by the application, but not less than \$102.00	per application or as amended by legislation	

DESCRIPTION OF FEE OR CHARGE		2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>BUILDING</b> <i>(Continued)</i>						
	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the unauthorised work, minimum fee \$90	per application or as amended by legislation	0.18% of the estimated value of the unauthorised works determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	
	Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the unauthorised work, minimum fee \$90	per application or as amended by legislation	0.38% of the estimated value of the unauthorised work as determined by the City of Subiaco, but not less than \$92.00	per application or as amended by legislation	
	Application to replace an occupancy permit for an existing building (s. 52(1))		per application or as amended by legislation	92.00	per application or as amended by legislation	
	Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	90.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	92.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	
	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	90.00	per application or as amended by legislation	92.00	per application or as amended by legislation	
	Certificate of Design Compliance - Value of works \$30,000 or less	N.A.		250.00	per application	Inc GST
	Certificate of Design Compliance for Unauthorised Works- Value of works \$30,000 or less	N.A.		500.00	per application	Inc GST
	Certificate of Design Compliance - Value of works \$30,001 to \$60,000	N.A.		350.00	per application	Inc GST
	Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	N.A.		700.00	per application	Inc GST
	Certificate of Design Compliance - Value of works \$60,001 to \$100,000	N.A.		450.00	per application	Inc GST
	Certificate of Design Compliance - Value of works \$60,001 to \$100,000	N.A.		900.00	per application	Inc GST
	Certificate of Design Compliance - Value of works more than \$100,000	N.A.		450.00 plus 0.1% of the estimated value of the works	per application	Inc GST
	Certificate of Design Compliance - Value of works more than \$100,000	N.A.		900.00 plus 0.2% of the estimated value of the works	per application	Inc GST
	Certificate of Construction Compliance - Value of works \$30,000 or less	N.A.		250.00	per application	Inc GST
	Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	N.A.		500.00	per application	Inc GST
	Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	N.A.		350.00	per application	Inc GST
	Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	N.A.		700.00	per application	Inc GST
	Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	N.A.		450.00	per application	Inc GST
	Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	N.A.		900.00	per application	Inc GST
	Certificate of Construction Compliance - Value of works more than \$100,000	N.A.		450.00 plus 0.1% of the estimated value of the works	per application	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>BUILDING</b> <i>(Continued)</i>					
Certificate of Construction Compliance for Unauthorised Works - Value of works more than \$100,000	N.A.		900.00 plus 0.2% of the estimated value of the works	per application	Inc GST
Certificate of Building Compliance - Value of works \$30,000 or less	N.A.		250.00	per application	Inc GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	N.A.		500.00	per application	Inc GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	N.A.		350.00	per application	Inc GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	N.A.		700.00	per application	Inc GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	N.A.		450.00	per application	Inc GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	N.A.		900.00	per application	Inc GST
Certificate of Building Compliance - Value of works more than \$100,000	N.A.		450.00 plus 0.1% of the estimated value of the works	per application	Inc GST
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	N.A.		900.00 plus 0.2% of the estimated value of the works	per application	Inc GST
Request for Registered Building Surveyor Consultancy or Site Inspection Services	N.A.		125.00	per hour	Inc GST
Sign Licence Fee	40.00	per application	50.00	per application	
Hoarding, Material on street	1.00	per month per m2 or as amended by legislation	1.00	per month per m2 or as amended by legislation	
Strata Title Fee	\$0.20 per m2 of floor area, min fee \$100		\$0.20 per m2 of floor area, min fee \$100	per application or as amended by legislation	
Photocopying	0.30		0.30	per A4 equivalent	Inc GST
Plan Copy (external printing)	Cost plus 5%	cost of external printing provider	Cost	cost of external printing provider	Inc GST
Plan Archive Search	40.00	per search request	50.00	per search request	Inc GST
Pool Inspection Fee	55.00	per year	14.00	per pool per year	
Request additional copy of swimming pool inspection report	35.00	per request	35.00	per request	
Building Services Levy - Building Permit (Work value \$45,000 or less)	40.50	per application as amended by legislation	61.65	per application as amended by legislation	
Building Services Levy - Building Permit (Work value more than \$45,000)	0.09% of the work value	per application as amended by legislation	0.137% of the value of the work	per application as amended by legislation	
Building Services Levy - Demolition Permit (Work value \$45,000 or less)	40.50	per application as amended by legislation	61.65	per application as amended by legislation	
Building Services Levy - Demolition Permit (Work value more than \$45,000)	0.09% of the work value	per application as amended by legislation	0.137% of the value of the work	per application as amended by legislation	
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	40.50	Occupancy Permit or Building Approval Certificate under s47, 49, 50 or 52 of the <i>Building Act 2011</i> , per application as amended by legislation	61.65	Occupancy Permit or Building Approval Certificate under s47, 49, 50 or 52 of the <i>Building Act 2011</i> , per application as amended by legislation	
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value \$45,000 or less)	91.00	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value more than \$45,000)	0.18% of work value	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	
Smoke alarms alternative solution application fee	150.00	per application	170.00	per application	

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>PLANNING</b>					
<b>Development Application Fee (other than an extractive industry)</b>					
<b>1</b> (a) Less than \$50,000 project value	139.00		139.00	Or as amended by legislation	
(b) \$50,000 to \$500,000 project value	0.32% of the estimated cost of development		0.32% of the estimated cost of development	Or as amended by legislation	
(c) \$500,000 to \$2,500,000 project value	\$1,600 + 0.257% for every \$1 in excess of \$500,000		\$1,600 + 0.257% for every \$1 in excess of \$500,000	Or as amended by legislation	
(d) \$2,500,000 to \$5,000,000	\$6740 + 0.206% for every \$1 in excess of \$2.5 million		\$6740 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	
(e) \$5,000,000 to \$21,500,000	\$11,890 + 0.123% for every \$1 in excess of \$5 million		\$11,890 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	
(f) More than \$21,500,000	32,185.00		32,185.00	Or as amended by legislation	
Determining a development application (other than for extractive industry) where the development has commenced or <b>2</b> been carried out	The fee in item 1 plus, by way of penalty, twice that fee.		The fee in item 1 plus, by way of penalty, twice that fee.	Or as amended by legislation	
Determining a development application for an extractive industry <b>3</b> where the development has <b>not</b> commenced or been carried out	696.00		696.00	Or as amended by legislation	
Determining a development application for an extractive industry <b>4</b> where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee.		The fee in item 3 plus, by way of penalty, twice that fee.	Or as amended by legislation	
Determining an initial application for approval of a home <b>6</b> occupation where the home occupation has <b>not</b> commenced	209.00		209.00	Or as amended by legislation	
Determining an initial application for approval of a home <b>7</b> occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee.		The fee in item 6 plus, by way of penalty, twice that fee.	Or as amended by legislation	
<b>Application for Certificate of Approval for a strata plan, plan of re-subdivision or consolidation</b>					
<b>5 Subdivision Clearances</b>					
No more than 5 lots	69.00	per lot or as amended by legislation	69.00	per lot or as amended by legislation	
5 lots to 195 lots	\$69 for first five lots then \$35 per lot	per lot (6 lots to 195 lots) or as amended by legislation	\$69 for first five lots then \$35 per lot	per lot (6 lots to 195 lots) or as amended by legislation	
more than 195 lots	6,959.00		6,959.00		
<b>10</b> Change of Use	290.50	per application	303.60	per application	
<b>11</b> Change of Use which has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee.		The fee in item 10 plus, by way of penalty, twice that fee.		
Issue of zoning certificate	69.00	each or as amended by legislation	69.00	each or as amended by legislation	
Issue of written planning advice	69.00	each or as amended by legislation	69.00	each or as amended by legislation	Inc GST
Scheme Plan	26.00	each	27.20	each	Inc GST
Scheme Text	21.95	each	22.90	each	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>PLANNING</b> <i>(Continued)</i>					
Planning Policy Manual	21.95	each	22.90	each	Inc GST
Liquor Act Section 40 Certification	60.00	per certificate	60.00	per certificate	Inc GST
Subiaco Central Development Plan	88.00	each	92.00	each	Inc GST
Town Planning Scheme Amendment					
Application	500.00		522.50	per application	
Amendment Processing	30.20 - 88.00/hr		30.20 - 88.00/hr	per hour or as amended by legislation	Inc GST
<b>Part 2 : Maximum fees scheme amendments</b>					
<b>Part3 : Maximum fees scheme amendments</b>					
<b>COMMUNITY CARE</b>					
HACC Home Delivered Meals and Meals Received at Centre	\$6 -\$9	per meal	\$6 -\$9	per meal . Lower end main course only @ \$6, upper end 3 courses @ \$9	
Non HACC Meals	\$7 - \$13	Lower end (2 course, bulk numbers) \$8, upper end (3 course individual) \$15	\$7 - \$13	Main course only \$7, 2 courses \$10 and 3 courses \$13	
Esky purchase (polystyrene)	4.00		4.20	per unit	
Ice Brick purchase	2.00		2.10	per unit	
Catered Functions	\$3.50 - \$30	Lower end (tea, coffee and juice) \$ 3.5, upper end (full meal and refreshments) \$25	\$3.50 - \$30	Lower end (tea, coffee and juice) \$ 3.50, upper end (full meal and refreshments) \$30.00	
Transport (Shopping Bus) HACC clients	8.00	per trip	8.00	per trip	
Transport (Shopping Bus) non HACC clients	10.00	per trip	10.00	per trip	
Transport to/from Day Centre (Level 1)	2.50	per day	2.50	per one way trip	
Transport to/from Day Centre (Level 2)	2.50		2.50	per one way trip	
General Transport up to 10 kilometres (Level 1)	5.00		5.00	Per one way trip	
General Transport up to 10 kilometres (Level 2)	Unit cost		Unit cost	per one way trip	
General Transport 11 - 30 kilometres (Level 1)	8.00		8.00	per one way trip	
General Transport 11 - 30 kilometres (Level 2)	Unit cost		Unit cost	per one way trip	
General Transport 31 - 60 kilometres (Level 1)	10.00		10.00	per one way trip	
General Transport 31 - 60 kilometres (Level 2)	Unit cost		Unit cost	per one way trip	
General Transport 61 - 99 kilometres (Level 1)	15.00		15.00	per one way trip	
General Transport 61 - 99 kilometres (Level 2)	Unit cost		Unit cost	per one way trip	
<b>Home Based Services</b>					
- Level 1	8.00	per hour	8.00	per hour or as amended by legislation	
- Level 2	27.00	per hour	27.00	per hour or as amended by legislation	
<b>Tom Dadour Community Centre</b>					
- Level 1	8.00	per day	8.00	per day or as amended by legislation	
- Level 2	27.00	per day	27.00	per day or as amended by legislation	

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>COMMUNITY CARE</b> <i>(Continued)</i>					
<b>Community Programs</b>					
Film Club	13.00	per event	13.00	per event	
Community Lunches	13.00	per event	13.00	per event	
High Tea non subiaco residents	15.00	per event	15.00	per event	
High Tea subiaco residents	10.00	per event	10.00	per event	
Other community services events	various	per event	various	per event	
<b>Full Cost Recovery / Fee For Service Charges</b>					
Domestic Assistance	40.00		40.00	Per hour	
Personal Care	40.00		40.00	Per hour	
Social Support	40.00		40.00	Per hour	
In Home Respite	40.00		40.00	Per hour	
Other Food Services	40.00		40.00	Per hour	
Gardening and Minor Home Maintenance	40.00		40.00	Per hour	
Centre Based Day Care (excludes transport and meal)	30.00		30.00	Per day (negotiable pending circumstances)	
Meals Delivered at Home	\$7 - \$13		\$7 - \$13	Main course only \$7, 2 courses \$10 and 3 courses \$13	
Transport (to and from Day Centre)	2.50		2.50	one way trip	
Other Transport Services	various		various	depending on kilometres travelled and time taken	
<b>COMMUNITY DEVELOPMENT</b>					
Subiaco Number Plates-existing plate numbers	229.90	per plate	240.25	per plate	Inc GST
Subiaco Number Plates-additional requested plate numbers	229.90	per plate	240.25	per plate	Inc GST
					Inc GST
Various Community Events	By Event *	Per person per 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.	
<b>LIBRARY</b>					
Late item return	3.00	per item	3.00	per item	
Replacement of non-returned item	Cost	per item	Cost	per item	Inc GST
Damaged CD case	1.00	per item	1.00	per item	Inc GST
Photocopying - Black & White A4	0.20	per page	0.20	per page	Inc GST
Photocopying - Black & White A3	0.30	per page	0.30	per page	Inc GST
Photocopying - Colour A4	0.50	per page	0.50	per page	Inc GST
Photocopying - Colour A3	1.00	per page	1.00	per page	Inc GST
Computer Printing - Black & White A4	0.20	per page	0.20	per page	Inc GST
Computer Printing - Black & White A3	0.30	per page	0.30	per page	Inc GST
Computer Printing - Colour A4	0.50	per page	0.50	per page	Inc GST
Computer Printing - Colour A3	1.00	per page	1.00	per page	Inc GST
Replacement Cards	5.00	per individual	5.00	per individual	Inc GST
Library Bags	1.10	per bag	1.10	per bag	Inc GST
Shaun Tan Cards	0.50	per item	0.50	per item	Inc GST
Shaun Tan Bookmarks	0.20	per item	0.20	per item	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>MUSEUM</b>					
<b>Museum photographic reproduction charge:</b>					
- to individuals for private purposes	15.00	plus cost per photograph	15.00	plus cost per photograph	Inc GST
- to business/organisations for commercial purposes	60.00	plus cost per photograph	60.00	plus cost per photograph	Inc GST
<b>History of Subiaco book:</b>					
<b>RECREATION SERVICES - LORD'S</b>					
<b>ADMINISTRATION</b>					
Administration Fee	100.00	Per Application	75.00	Per Hour charge for fixture preparation	Inc GST
Bond - Event Hire - Base Rate	500.00	Per Booking	500.00	Per Booking	
Bond - Event Hire - Top Rate	10,000.00	Per Event	10,000.00	Per Event	
Facility Hire - Cleaning Fee	40.00	Per Hour / Staff	100.00	Per Hour / Staff	Inc GST
Retail Items	Market Value	Per Item	Market Value	Per Item	If applicable
<b>CENTRE SERVICES</b>					
<b>Cafe</b>					
<b>Facility Hire</b>					
Meeting Room	32.50	Per Hour	34.00	Per Hour	Inc GST
Squash Walkway			20.00	Per Hour. Applies where no catering is provided	Inc GST
Beverage Items	Market Value		Market Value		If applicable
Food Items	Market Value		Market Value		If applicable
Alcohol Items	Market Value		Market Value		Inc GST
<b>Child Care Service</b>					
Single Creche Visit - Member	5.70	Per Child Per Visit	6.00	NEW CHARGE - Per Child Per Visit	Inc GST
Single Creche Visit - Non member	7.30	Per Child Per Visit	7.60	Per Child Per Visit	Inc GST
Visit Card - 5	26.00	5 Visits	27.50	5 Visits	Inc GST
Visit Card - 10	50.00	10 Visits	53.00	10 Visits	Inc GST
Visit Card - 20	96.00	20 Visits	102.00	20 Visits	Inc GST
<b>School Holiday Program</b>					
Single Session	Market Value	Per Child	Market Value	Per Child	Inc GST
<b>Lifestyle Program</b>					
Casual Visit	Market Value	Per Person Per Visit	Market Value	Per Person Per Visit	Inc GST
Term Enrollment	Market Value	Per Person Per Term	Market Value	Per Person Per Term	Inc GST
<b>Birthday parties</b>					
Single Child	15.00		15.00	Per child	

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>RECREATION SERVICES - LORD'S</b> <i>(Continued)</i>					
<b>HEALTH AND FITNESS</b>					
<b>Hire Fees</b>					
Lost Towel	15.00	Per Towel	15.00	Per Towel	Inc GST
<b>Casual Entry</b>					
Casual Group Fitness Visit	16.00	Per Class	16.00	Per Class	Inc GST
Casual Pool Visit	12.00		12.50	Per Visit. Only available under special circumstance	
Casual Pool Visit (Not for Profit Hire)			6.00	Per visit. Only available under special circumstance	Inc GST
Casual Gym Visit	18.00	Per Visit	18.50	Per Visit	Inc GST
Casual Full Access Visit	29.50	Per Visit	30.00	Per Visit	Inc GST
Special Group Entry	6.00	Per Visit	6.50	Per Visit	Inc GST
Gold Fitness Casual Entry			8.00	Per visit. Seniors discount does not apply	Inc GST
Special Promotion			FREE	Bring a Friend for free. Applied throughout promotion period	Inc GST
<b>Memberships</b>					
<b>Administration Fees</b>					
Suspension Fee (6 and 12 month Memberships)	20.00	Per Week	20.00	Per suspension.	
Transfer Fee	50.00	Per Membership	50.00	Per Membership	Inc GST
Direct Debit Establishment Fee	45.00	Per Account	tba	Per Account	Inc GST
<b>New Memberships</b>					
Visit Card - 10	150.00		155.00	10 visits	Inc GST
Visit Card - 20	270.00	20 Visits	290.00	20 Visits	Inc GST
Visit Card - 50	600.00	50 Visits	725.00	50 Visits	Inc GST
Day Member - 1 Month	100.00	Per Month	110.00	Per Month	Inc GST
Day Member - 3 Months	295.00	Per 3 Months	310.00	Per 3 Months	Inc GST
Day Member - 6 Months	520.00	Per 6 Months	550.00	Per 6 Months	Inc GST
Day Member - 12 Months	912.00	Per 12 Months	912.00	Per 12 Months	Inc GST
Day Member - Direct Debit (12 month contract)	76.00	Per Month	76.00	Per Month	Inc GST
Day Member - Direct Debit fortnightly (26 payment contract period)	35.00		35.00	Per Fortnight	Inc GST
Day Member - Direct Debit - Monthly - No Lock in Period			100.00	Per Month	
Day Member - Direct Debit - Fortnightly No Lock in Period			48.00	Per Fortnight	
Full Member - 1 Month	110.00	Per Month	120.00	Per Month	Inc GST
Full Member - 3 Months	325.00	Per 3 Months	340.00	Per 3 Months	Inc GST
Full Member - 6 Months	580.00	Per 6 Months	610.00	Per 6 Months	Inc GST
Full Member - 12 Months	1,032.00	Per 12 Months	1,032.00	Per 12 Months	Inc GST
Full Member - Direct Debit (12 mth contract)	86.00	Per Month	86.00	Per Month	Inc GST
Full Member - Direct Debit fortnightly (26 payment minimum contract)	40.00		40.00	Per Fortnight	Inc GST
Full Member - Direct Debit -Monthly - No Lock in Period			110.00	Per Month	
Full Member - Direct Debit - Fortnightly - No Lock in Period			52.00	Per Fortnight	
Full Member - Team Captain	230.00	Per Season	240.00	Per Season	Inc GST
Day Access - ACSF Student Membership	190.00	Per 3 months	200.00	Per 3 months (Must provide proof of ACSF enrolment)	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>RECREATION SERVICES - LORD'S</b> <i>(Continued)</i>					
<b>Membership Renewals</b>					
Day Member - 6 Months	460.00	Per 6 Months	490.00	Per 6 Months	Inc GST
Day Member - 12 Months	792.00	Per 12 Months	792.00	Per 12 Months	Inc GST
Full Member - 6 Months	520.00	Per 6 Months	550.00	Per 6 Months	Inc GST
Full Member - 12 Months	912.00	Per 12 Months	912.00	Per 12 Months	Inc GST
<b>RECREATION SERVICES - LORD'S</b>					
<b>Corporate Memberships</b>					
100 Visit Card	800.00	100 visits	836.00	Must be an employee of a registered business. Excludes sol	Inc GST
200 Visit Card	1,500.00	200 Visits	1,567.50	\$7.00 per visit .MINIMUM 15 employees to be set up	Inc GST
400 Visit Card	2,600.00	400 Visits	2,717.00	\$6.00 per visit. MINIMUM 30 initial employees to be setup	Inc GST
<b>Membership Discounts</b>					
Group Membership	10%	Percentage	10%	Percentage	
Student Membership	15%	Percentage	15%	Percentage	
Concession Membership	15%	Percentage	15%	Percentage	
Over 85 years	100%	Percentage	100%	Percentage. Only valid for City of Subiaco residents.	
Seasonal Promotions	10%-50%	Percentage	10%-50%	Percentage	
<b>Pool</b>					
Schools and State Sporting Associations / Clubs / Not for profits			30%		
Not For Profit Group - Single Lane	22.00	Per Hour	23.00	Per Hour. Max 3 lanes to be booked simultaneously	Inc GST
Commerical - Single Lane	27.00	Per Hour	28.20	Per Hour. Max 3 lanes to be booked simultaneously	Inc GST
<b>Group Fitness</b>					
<b>Facility Hire</b>					
Main Studio 1	60.00	Per Hour	63.00	Per Hour	Inc GST
Upstairs Studio 2	46.00	Per Hour	48.00	Per Hour	Inc GST
Group Fitness Instructor	60.00		75.00	Subject to availability. Per class	Inc GST
<b>Personal Training</b>					
<b>Single Sessions</b>					
30 Minute Session - Base Rate	52.00	Per Session	52.00	Per Session	Inc GST
60 Minute Session - Base Rate	80.00	Per Session	80.00	Per Session	Inc GST
<b>PT for 2</b>					
30 Minute Session - Base Rate	80.00	Per Session	80.00	Per Session	Inc GST
60 Minute Session - Base Rate	104.00	Per Session	104.00	Per Session	Inc GST
<b>Multi Session Discounts</b>					
10 Pack	10%	Percentage	10%	Percentage	Inc GST
20 Pack	15%	Percentage	15%	Percentage	Inc GST
<b>Small Group Training</b>					

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>RECREATION SERVICES - LORD'S</b>					
<b>SPORTS</b>					
<b>Facility Hire</b>					
Bump In / Bump Out Fee	30.00	Per Hour	30.00	Per Hour - New Fee	
Data Projector^ Use within Lords only	50.00	Per Day	50.00	Per day	
Whiteboard^ Use within Lords only	5.00	Per Day	5.00	Per day	
Small Room Storage Fee	105.00		50.00	Per square metre per annum	
<b>Competitions</b>					
New Team Nomination Fee - Senior	44.00	Per Team Per Season	46.00	Per Team Per Season	Inc GST
Re-Nomination Fee - Senior	27.00	Per Team Per Season	30.00	Per Team Per Season	Inc GST
Senior Sports Team Game Fee	65.00	Per Team Per Game	65.00	Per Team Per Game	Inc GST
Advance Game Fee	130.00	Per team	130.00	Per team - New fee that must be paid a week prior to the season starting to rec	
Team Withdrawal Fee	130.00	Per Team	130.00	Per Team	Inc GST
Forfeit Fee: No Show	130.00	Per Team Per Forfeit	130.00	Per Team Per Forfeit	Inc GST
Forfeit fee: Less than 24hrs notice	97.50	Per Team Per Forfeit	97.50	Per Team Per Forfeit	
Forfeit fee: Between 24hrs and 7 days notice	65.00	Per Team Per Forfeit	65.00	Per Team Per Forfeit	
Forfeit Fee: 8 days notification or more	32.50	Per Team Per Forfeit	32.50	Per Team Per Forfeit	Inc GST
Bib Hire	5.00		10.00	Per set	
<b>Sports Courts</b>					
Casual	7.50	Per Person	7.50	Per Person	Inc GST
Lords Member or Team Discount on court hire			15%	Applies to Lords court areas. Current teams and members only	
Schools and State Sporting Associations / Clubs / Not for profits			30%		
Wooden 1/2 Court General Hire	28.00	Per Hour Per 1/2 Court	28.00	Per Hour Per 1/2 Court	Inc GST
Wooden Full Court General Hire	45.50	Per Hour Per Court	45.50	Per Hour Per Court	Inc GST
Small Court Hire	16.00	Per Hour Per Court	16.00	Per Hour Per Court. Courts 6 - 9 only	
Commercial Full Wooden Court Hire Rate	32.00		40.00	Per Hour Per Court	Inc GST
Commercial Full Wooden Court Hire Rate - Off Peak			34.00	Per Hour Per Court	
Commercial Full Tennis Court Hire Rate			24.00	Per hour per court	Inc GST
Casual Hire	28.00	Per Hour Per Court	29.50	Per Hour Per Court	Inc GST
<b>Squash Courts</b>					
Casual Hire - Non Peak	19.00	Per Hour Per Court	19.00	Per Hour Per Court	Inc GST
Casual Hire - Peak	25.00	Per Hour Per Court	25.00	Per Hour Per Court	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>COMMUNITY FACILITIES</b>					
Extended Bookings (more than one day in succession) charged at 8hrs per day at the specified series rate					
<b>Shenton Park Community Centre</b>					
Main Hall - 100 persons	53.00	per hour	55.40	per hour	Inc GST
Activity Room (Room 3/4) - 40 persons	23.00	per hour	24.00	per hour	Inc GST
<b>The Palms Community Centre</b>	80.00	per hour	83.60	per hour	Inc GST
<b>Rosalie Pavilion</b>	N/A		N/A		Inc GST
<b>Subiaco Community Centre</b>					
Main Hall - 100 persons	52.00	per hour	54.30	per hour	Inc GST
<b>Tom Dadour Community Centre</b>					
West Hall - 55 persons	33.00	per hour	34.50	per hour	Inc GST
East Hall - 100 persons	38.00	per hour	39.70	per hour	Inc GST
Outdoor Garden Area	22.00	per hour	23.00	per hour	Inc GST
<b>Community Centre Hire - Discounts available</b>					
Community Casual - Subiaco	10%		10%	Weddings / Parties/ School or Sporting Groups	
Community Regular - Subiaco	10%		10%	Weddings / Parties/ School or Sporting Groups	
Not for Profit	60%		60%		
Charity - Regular / Casual	60%		60%		
<b>Administration Fees</b>					
<b>Additional terms of Hiring Community Facilities</b>					
Series Discount = series of regular bookings booked and paid 3 months in advance					
Cancellation fee of 100% for <b>cancellation</b> of bookings within two weeks of hire date.					
Surcharge of 25% may apply to <b>changes</b> to bookings within two weeks of the hire date.					
Public Liability Insurance, all centres (Where the hirer does not arrange their own cover)					
Hire up to \$20	11.00	per hire	11.50	per hire	Inc GST
Hire up to \$50	22.00	per hire	23.00	per hire	Inc GST
Hire over \$50	65.00	per hire	67.90	per hire	Inc GST
An excess of \$1,000 applies to all claims under the City's policy					
Administration Fee	50.00	Per booking alteration	50.00	Per booking alteration	Inc GST
Cancellation Fee (> 14 days notice)	20%	Per booking	20%	Per booking	Inc GST
Cancellation Fee (< 14 days notice)	100%	Per booking	100%	Per booking	Inc GST
Casual Cancellation (>14 days)	20%	Per booking	20%	Per booking	Inc GST
Permanent user change / cancellation (14 - 30 days)	20.00	Per booking	20.00	Per booking	Inc GST
Permanent Cancellation (>30 days)	No charge	Per booking	No charge	Per booking	Inc GST
Cost of security callout	Market value	per breach	Market value	per breach	Inc GST
Breach of Terms & Conditions	100.00	per breach	100.00	per breach	Inc GST
Cleaning charge	200.00		200.00	Per booking. All bookings involving the sale or consumption	Inc GST
Bonds		for breach of conditions for hire		for breach of conditions for hire	
Meetings, Classes and groups	N/A		N/A		
Social Functions (no alcohol consumption)	N/A		N/A		
Social Functions (alcohol consumption)	N/A		N/A		
Key deposit for keys on permanent loan.	75.00	per key	75.00	per key	Inc GST

DESCRIPTION OF FEE OR CHARGE	2014/2015 SCHEDULED FEE	Per Unit	2015/2016 SCHEDULED FEE	Per Unit	GST Status
<b>COMMUNITY FACILITIES</b> <i>(Continued)</i>					
Lost keys, damage and extra cleaning.	Market Rate	Per hour - minimum of 2 hours	Market Rate	Per hour - minimum of 2 hours	Inc GST
Community Casual Bookings - with Alcohol	1,250.00	per booking	1,250.00	per booking	Inc GST
Parties / Functions - Bucks and Hens	2,500.00	per booking	2,500.00	per booking. Compulsory Security also required at Hirers exp	Inc GST
Parties / Functions - 16, 17, 18th and 21st Birthday Parties	5,000.00	per booking	5,000.00	per booking. Compulsory Security also required at Hirers exp	Inc GST
Commercial Events - Top Rate	10,000.00	per booking	10,000.00	per booking	Inc GST
<b>Storage</b>					
Small	25.00	Per Annum	25.00	Per Annum	Inc GST
Medium	50.00	Per Annum	50.00	Per Annum	Inc GST
Large	100.00	Per Annum	100.00	Per Annum	Inc GST
<b>Tennis Courts:</b>					
Court Hire - Rosalie	Free	per hour	Free	per hour	Inc GST
Lights	Free	per hour	Free	per hour	Inc GST