

City of
SouthPerth



Annual Budget 2013/2014 >



1. INTRODUCTION

The City of South Perth recognises that effective financial management is one of the most important services that a local government can provide for the community. The 2013/2014 Annual Budget demonstrates responsible and sustainable management of the City's financial resources. It provides for a range of relevant services to meet identified community needs and it includes capital initiatives that deliver on our community's vision for the City.

Aligned with the direction identified in the City's Strategic Plan and consistent with our Corporate Plan and the financial parameters in the Long Term Financial Plan, this Budget provides a blueprint for accountable and responsible management of the City's financial resources.

The strategies around which the Annual Budget was developed are:

- To exercise responsible management of the City's financial resources.
- To deliver a level of funding which is relevant, economically responsible and sustainable.
- To ensure cost effective delivery of a high level of relevant services to the City's ratepayers.
- To finance a pro-active program to maintain and enhance the City's infrastructure assets.

Engaging with our community, monitoring contemporary trends in best practice service delivery and critically evaluating the services that we offer has allowed us to plan appropriately for the range, quality and suitability of the services we deliver to the community. We have received valuable feedback from our community during the year through community forums, workshops and customer surveys. This has influenced the direction of the budget - and complemented the work of the Council Members and professional officers in developing the 2013/2014 Budget.

The 2013/2014 Budget recognises community aspirations- but responsibly matches them against our financial and organisational capacity to ensure that we respect our stewardship responsibilities by making value for money a dominant theme. Meeting the challenge of maximising value for money, the City will use this budget to build upon its solid financial foundations and strategic direction - to ensure that our community remains financially, socially and environmentally sustainable.

The City of South Perth 2013/2014 Annual Budget Schedules incorporates all of the relevant statutory elements. These have been extracted from the detailed management budgets that will be used by the City's operational and executive managers to monitor and administer the City's finances.

1.1. OPERATING REVENUE AND EXPENDITURE

The Operating Budgets are developed from the City's strategic direction and Long Term Financial Plan. Management Budgets are considered by each of the City's operating departments before being reviewed for alignment and approved by the Executive and ultimately by Council.

The organisational structure is consistent with the Monthly Financial Report groupings and forms the basis for the Management Budgets. This permits comparative analysis between years. The Statutory Budget includes all disclosures required by relevant legislation and regulations.

Operating Revenue and Expenditure includes all programs which have been endorsed by Council during the past year for inclusion in the 2013/2014 Annual Budget. The operating budgets acknowledge the strategic direction given by Council and incorporate the feedback received from major stakeholders in the community during the visioning, strategic plan and budget development process. In accordance with statutory requirements, the budget also includes full cost accounting using activity based costing (ABC) principles to attribute corporate costs to those programs causing them to be incurred.

1.2. CAPITAL EXPENDITURE PROGRAM

The Capital Expenditure Program was formulated using asset management systems which determine the optimum time to conduct repairs and remedial work on the City's infrastructure assets (roads, paths, drains, parks etc) to maintain these assets in the best condition at the least cost. The 2013/2014 Capital Budget supports responsible spending on roads, paths and drainage. Other infrastructure capital initiatives include water-wise initiatives, reticulation enhancements, park and playground upgrades and renewal of foreshore assets as part of the City's commitment to provide effective management and maintenance of its infrastructure assets.

1.3. MOVEMENTS IN RESERVES

Funding to and from Reserves for 2013/2014 (in line with the Long Term Financial Plan) demonstrates the benefits of prudent forward financial planning to provide for significant future financial obligations. Funds generated from strategic land disposals in 2013/2014 will be placed in the Asset Enhancement Reserve to provide funding for major discretionary capital projects as well as offering non-rates funding options when making financial decisions about major asset preservation projects. Significant works in future years will be supported by monies previously provided in reserves - including major community facilities, information technology, plant & equipment and reticulation replacement - all of which also enjoy contributions from cash-backed reserves accumulated in prior years.

1.4. MUNICIPAL BORROWINGS

Currently the City has five self-supporting loans to community sporting groups or associations which are funded directly by those groups - and do not require input from ratepayers via the Municipal Fund. No new City borrowings will occur in this year but one new self-supporting loan (South Perth Bowling Club \$80K) is anticipated. The City has also undertaken several tranches of fixed rate borrowings in previous years as part of its own strategic funding process.

As the older debt is maturing, new municipal is considered - but our debt servicing ratios are still well within the limits of both debt covenant levels and industry benchmarks. City borrowings take advantage of special WA Treasury borrowing rates that are lower than commercial lenders (which are then fixed for the term of the loan). All borrowings are in strict accordance with the City's debt policy (P604) and debt covenants - and Section 6.20 of the Local Government Act.

2. BUDGET PARAMETERS

The significant assumptions on which the 2013/2014 Annual Budget has been developed are:

- (a) Rates will be levied on the Gross Rental Value of all ratable properties within the City at a rate of 6.5473 cents in the dollar (6.2350 cents in 2012/2013).
- (b) A minimum rate payment of \$825.00 will apply in 2013/2014 compared to \$785.00 in 2012/2013. (This means that 11.6% of properties will be minimum-rated this year - well within the maximum allowable level of 50% and less than last year's 11.8%)
- (c) A standard domestic Rubbish Service Charge will increase to \$240.00 in 2013/2014 (last year \$230.00) - which is still one of the lowest of all metropolitan local governments.
- (d) Interest rate charges of 5.5% per annum and an administration fee of \$10.00 per installment will apply for payment of rates and service charges by installment in accordance with the provisions of Section 6.45 (3) & (4) of the Local Government Act and Regulation 67 of the Local Government Financial Management Regulations.

- (e) Late payment interest of 11% per annum will be applied to rates, service charges and other monies (including third party debts for ESL) outstanding beyond due dates in accordance with Section 6:51(1) of the Local Government Act and Regulation 67 of the Local Government Financial Management Regulations.
- (f) The Emergency Services Levy will be included on rates notices at the gazetted rate.
- (g) Revenue and Expenditure disclosed in the Operating and Capital Budgets are net of Goods and Services (GST) - with the exception of the Collier Park Village which is treated as 'Input Taxed' for GST purposes as per an Australian Tax Office Private Tax Ruling.

3. BUDGET STRUCTURE

In addition to the Statutory Budget format, the 2013/2014 Budget has also been presented in the management format of the monthly Management Accounts as submitted to Council. The Management Budgets allow an assessment of each Department's revenue and expenditure and can be used to provide a consolidated view of the operations under Council's control.

The Management Operating Budgets include:

- Operating revenue and expenditure
- Payroll and associated costs
- Depreciation
- Interest and related costs

Aggregating the Management Budgets establishes the operating surplus. Adding back the depreciation and other non-cash items gives the cash-flow to fund the Capital Expenditure Program.

The Management Operating Budgets do not include the following items which are disclosed elsewhere:

- Capital revenues
- Capital expenditure
- Loan principal repayments
- Transfers to or from Reserves
- The accrual Opening Position carried forward from the previous year.

4. BUDGET OVERVIEW

4.1. ANNUAL RATES & RUBBISH CHARGES

Council has delivered a very prudent and responsible budget in 2013/2014. The City is proposing to increase the 'Rate in the Dollar' that it applies to the Gross Rental Value of each property from 6.2350 cents in 2012/2013 to 6.5473 cents in the dollar in 2013/2014. The City will apply this rate in the dollar to the Gross Rental Valuations (GRV) for every property in the City (representing their estimate of the annual rental return on each property) as supplied by the Valuer General's Office.

The rate in the dollar of 6.5473 cents is still one of the lowest to be levied by the City at any time in the last 12 years - suggesting that increases in rates over that period can be largely attributed to increases in property valuations (and GRVs) rather than as a result of Council decisions on rates.

The proposed rates increase (resulting in a 5.00% rates yield increase) stands up well to a comparison against the increases proposed by our metropolitan local government peers. The rate in the dollar increase is below the metropolitan average of some 5.67%.

Indeed when the combined impact of the increase in Council controlled charges (rates and rubbish) are compared to 2012/2013 for an average property in the city, our combined increase is only 4.79% or \$1.71 per week. The combined increase for minimum rated properties is 4.81% or \$1.08 per week.

Older Australians will continue to enjoy the benefits of the Rates Rebates and Deferrals scheme which entitles them to specific concessions on their local government rates.

The standard domestic rubbish service charge increases from \$230.00 to \$240.00 which is still one of the lowest of all metropolitan local governments - but now reflects a full cost recovery approach for this service which includes weekly rubbish pick-up, fortnightly recycling collection and two kerb-side rubbish collections per year. Non ratable properties will pay \$330.00 per rubbish service and commercial (1,100 litre) services are \$1,320.00.

The Emergency Services Levy (a State Government charge) will again appear on all Rate Notices. Monies collected in relation to this charge will be forwarded directly to the Fire & Emergency Services Authority (FESA). No money from this charge is retained by the City.

2013/2014 - Forecast Rate Yield

Property Class	Ratable Value	Rate In \$	Rate Yield \$	Min No	Min \$	Total Yield
Residential	384,360,554	6.5473	23,290,297	2,316	1,910,700	25,200,997
Commercial	47,249,013	6.5473	3,063,085	45	37,125	3,100,210
Interim		6.5473	200,000			200,000
Total	\$431,609,567		\$26,553,382	2,361	1,947,825	\$28,501,287

Impact of 2013/2014 Rates & Charges

Type of Rate	2012/2013	2013/2014
Rates, Rubbish & ESL Charge - Minimum GRV (GRV of less than \$12,601)	\$1,164.95	\$1,225.03
Rates & Rubbish Charge - Average GRV (GRV of \$21,970)	\$1,861.31	\$1,957.50
Percentage of Minimum Rated Properties	11.8%	11.6%

4.2. LOAN BORROWINGS

The City uses loan borrowings as part of a responsible and sustainable funding strategy. Loan borrowings are undertaken in accordance with Council Policy P604 - Use of Debt as a Funding Source. Borrowings are sourced through WA Treasury Corporation and are taken as fixed rate loans on terms that match the life of the associated asset. All loan borrowings are secured against the general revenue of the City. In some circumstances the City acts as a guarantor for community sporting groups or associations for Self Supporting Loans. Repayments of principal and interest for Self Supporting Loans are all fully reimbursed by the beneficiary community group / association. There is no impost on municipal funds for servicing these loans.

In the 2013/2014 year the City does not intend to undertake any new loan borrowings for itself. It is likely to act as a guarantor for one self-supporting loan for \$80,000 for South Perth Bowling Club capital works. The beneficiary club is responsible for meeting all repayments of principal and interest on this loan. Details of all loans (existing and proposed for 2013/2014) are contained at Note 10 of the Statutory Budget document.

4.3. DEPRECIATION

In accordance with relevant accounting standards, depreciation is calculated on the value of non-current fixed assets (including infrastructure) and is recognised as an expense in the Comprehensive Income Statement. The calculation and recording of depreciation as an expense in the accounts gives an approximate indication of the rate at which infrastructure and other fixed assets deteriorate over time.

It also suggests a level of spending required to maintain the asset base of Council in good condition. The useful lives of assets used in calculating depreciation are approximations only and are used as a guide. Individual assets may deteriorate at a slower rate due to ongoing maintenance or variations in usage patterns.

The City aims to maintain its expenditure on the maintenance of infrastructure assets at a level in excess of the rate of asset deterioration as indicated by the calculated depreciation. Thus, the City's inventory of Infrastructure Assets is enhanced - to leave a legacy for future residents of the City.

Depreciation is treated as a non-cash item in developing the budget which means that it is not required to be funded directly by ratepayers. Hence it is "added back" when determining the level of funding required to be levied from Rates. This calculation is disclosed in the statutory Rate Setting Statement.

4.4. SALARY & WAGES INFORMATION

Salary and wage information is provided for all approved staff positions in the 2013/2014 Budget. The Annual Budget includes 229.5 FTE approved positions (228.9 FTE in 2012/2013).

In accordance with our workforce plan, new positions have been created for:

- Consultation Officer 0.5 FTE

Staffing levels in the budget now reflect a more appropriate mix of resources across the organisation to better match our capacity with service expectations.

Overall, the total payroll budget has increased on the previous year including the approved new or changed positions, EBA increases and other relevant loadings and award increases. Some minor structural changes have occurred since the previous budget and this document now reflects the revised directorate structure and re-allocation of certain positions.

The 2013/2014 payroll budget is disclosed by salary component and aggregated by directorate as presented in the table below.

Directorate	Salaries	Super	Long Service	Total \$
Chief Executive's Office	2,042,447	254,458	50,047	2,346,952
Financial & Information Services	3,202,237	387,326	76,877	3,666,440
Planning & Community Services	4,516,658	505,485	106,519	5,128,662
Infrastructure Services	6,218,876	688,659	146,459	7,053,994
	\$15,980,218	\$1,835,928	\$379,902	\$18,196,048

4.5. RESERVE FUNDING

Transfers to Reserves from the Municipal Fund in 2013/2014 are \$17,782,807 in net terms after re-investing some \$1,997,531 worth of interest revenue back to the cash backed reserves in proportion to the average balances held during the year.

The change in the reserves balance represents a planned strategic accumulation of cash backed reserves to fund future building projects, infrastructure projects, technology acquisitions and sustainability initiatives in major capital projects - but largely is the consequence of the planned transfer of \$22.85M worth of proceeds from strategic land disposals. These monies will be used in subsequent years to fund several significant discretionary capital projects including the Manning Community Facility and EJ Oval Precinct Upgrade.

Cash backed reserves are expected to have a balance of \$53.62M at 30 June 2014 - including those quarantined for the purposes of the Collier Park Retirement Complex, Golf Course and Waste Management. Funds relating to these separate business entities are held in Quarantined Reserves which reflect the operating results of each of these major business undertakings. Quarantined Reserves make up around 49% (\$26.64M) worth of this amount.

The remaining 51% (\$26.98M) are Discretionary City Reserve Funds for future projects – largely consisting of strategic land disposal proceeds held in the Asset Enhancement Reserve that will provide allocations for future major community building projects such as the Manning Hub, expansion of the George Burnett Leisure Centre - as well as monies in other specific purpose reserves that will contribute to remedial works to river walls, future acquisitions of plant & equipment, technology, parking management facilities and infrastructure projects.

The intended purposes of the various Reserves are disclosed in the Notes to the Statutory Budget at Note 6 with detail of the major transfers to and from those Reserves at Note 7.

The projected year end balances of each Reserve (and the aggregate movements to and from the Reserves) are disclosed in the Notes to the Statutory Budget at Note 15.

4.6. CAPITAL WORKS CARRIED FORWARD FROM 2012/2013 INTO 2013/2014

Capital works totaling a net \$1.76M have been recommended as carried forward into the 2013/2014 year. Factors that can lead to projects being carried forward include awaiting approvals from statutory bodies, contractors not being available when required, scheduling works at a time when they will cause less disruption in the community and allowing more opportunity for public consultation in the process.

Specific items relating to the 2012/2013 Capital Program now carried forward into 2013/2014 are detailed in the Section 5 of this Budget document (Page 5.01). A concerted effort will be made to progress the bulk of the carried forward funds relating to infrastructure projects by the end of the second quarter of the 2013/2014 year.

4.7. MAJOR CAPITAL EXPENDITURE PROJECTS

Funds totaling some \$16.38M have been set aside by Council for Capital Works in the 2013/2014 Budget. This amount excludes carry forward works, transfers to cash backed reserves and loan principal repayments. The allocation of funds to individual projects is detailed in the Capital Expenditure section of the Budget document.

4.8. CAPITAL EXPENDITURE PROJECTS BY CATEGORY

Category of Capital Works	Expenditure
Road Work Projects Road Rehabilitation & Resurfacing Local Roads & Black Spot Projects	2,210,000
Traffic Management Projects Local Area Traffic Management Studies Construction of Local Area Traffic Management Devices	365,000
Storm Water Drainage Drainage Infrastructure	825,000
Water Management Initiatives Water Sensitive Urban Design	250,000
Paths Path Replacement & New Path Construction	410,000
Streetscape Projects General Streetscape & Verge Landscaping Works	320,000
Park & Reserves Development Irrigation Upgrades / Controllers / Water-wise Initiatives Pump & Bore Replacement Playground Upgrades / Shade Shelters Park Landscaping	640,000
Asset Management Asset Management Software & Data Collection	150,000
Miscellaneous Capital Works Upgrade to Cycling Infrastructure & Bus Shelters	350,000
Environmental & Sustainability Projects Foreshore Re-vegetation & Environmental Management Plans	607,000
Foreshore Infrastructure Asset Management River Wall Works	460,000
Building Rehabilitation & Enhancement Community Facility Upgrade Works	1,275,195
Plant Replacement Replacement of Heavy & Light Plant & Vehicles (\$297,880 trade-ins)	1,226,446
Waste Management Transfer Station Improvements	415,000
Community Facility Projects Manning Community Facility - Phase 1	2,850,000
Administration & Community Projects Customer Relationship Management & Online Service Strategy Information Technology Old Mill Precinct Collier Park Retirement Complex Animal Care Facility Planning / Precinct Studies Collier Park Golf Course - Plant Replacement & Loan Principal Sundry Capital Projects	170,000 580,000 1,250,000 368,400 500,000 210,000 389,060 567,750
Total	\$16,388,851

4.9. ALLOCATION OF CORPORATE COSTS

The costs of providing corporate support such as financial management, accounts payable, payroll, human resources management, occupational health and safety, records management, technology resources and information technology support are allocated across all service areas within the administration.

Council Members (Governance) receive an allocation of the costs of officers' time in preparing and presenting reports to meetings and briefings, minute taking, technology, secretarial and administrative support. The overall impact of these internal corporate allocations on the budget is nil.

Net Corporate Costs Allocated Inwards	
Council Members	571,029
Community Services & Recreation	306,362
Collier Park Golf Course	113,052
Libraries	336,213
Collier Park Village	103,000
Collier Park Hostel	154,466
Waste Management Services	119,526
Ranger Services	238,109
Development Services (including Health Services)	414,804
Infrastructure Services	969,877
Other	518,144
	3,844,582
Net Corporate Costs Allocated Outwards	
Financial Services	(1,271,775)
Human Resources	(560,356)
Information Technology & Records Management	(980,066)
Customer Focus Team	(338,970)
Building Operating Costs	(228,353)
Other	(463,062)
	(3,846,582)

5. LOOKING TO THE FUTURE

The 2013/2014 Budget builds upon the City's sound, sustainable financial foundations and its well-articulated strategic direction - complemented by the input of Council Members, our community and the staff of the City of South Perth. This provides an excellent foundation on which to build a community which is financially, socially and environmentally sustainable. The responsible input of key stakeholders in the community, guided by the City's well established planning framework and financial capacity will enable the South Perth community to continue to enjoy the enhanced services and public facilities which this budget delivers.

The principles of business excellence will be used to guide the work of the administration and Council in the 2013/2014 year. Continuous improvement, community involvement and a genuine commitment to deliver customer focused service to the community will support the model which the City will use to deliver the programs and initiatives contained in this budget.

We are proud to present the 2013/2014 Annual Budget of the City of South Perth.



Statutory Budget >



**BUDGETED STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2014**

	Notes	2013 Budget	2013 Projection	2014 Budget
REVENUE FROM ORDINARY ACTIVITIES				
General Purpose Funding	Page 2.03	30,796,240	31,243,688	32,641,818
Governance	4, 5	90,000	91,750	90,000
Law, Order, Public Safety	3, 4	46,100	54,702	55,100
Education	3, 4	0	0	0
Health	3, 4	71,000	75,499	74,250
Welfare Services	3, 4	0	0	0
Housing	3, 4	3,164,060	3,174,341	3,317,300
Community Amenities	3, 4	5,807,745	5,844,016	6,030,120
Recreation and Culture	3, 4	4,120,855	4,133,719	4,358,500
Transport	3, 4	1,624,000	1,824,893	1,671,500
Economic Services	3, 4	571,000	543,116	556,000
Other Property and Services	3, 4	110,000	108,450	134,676
		<u>46,401,000</u>	<u>47,094,174</u>	<u>48,929,264</u>
EXPENSES FROM ORDINARY ACTIVITIES				
General Purpose Funding	Page 2.03	333,446	323,873	322,947
Governance	3, 4	5,696,781	5,538,169	5,657,964
Law, Order, Public Safety	3, 4	731,410	705,247	777,941
Education	3, 4	71,100	61,783	118,000
Health	3, 4	535,197	480,948	488,726
Welfare Services	3, 4	446,471	477,483	516,153
Housing	3, 4	3,913,457	3,992,017	4,096,254
Community Amenities	3, 4	8,377,269	7,933,547	8,336,903
Recreation and Culture	3, 4	15,665,334	15,348,129	15,549,156
Transport	3, 4	15,382,229	15,105,830	15,460,639
Economic Services	3, 4	703,379	616,329	712,398
Other Property and Services	3, 4	988,349	648,190	5,556,077
		<u>52,844,422</u>	<u>51,231,545</u>	<u>57,593,158</u>
BORROWING EXPENSES				
General Purpose Funding		524,911	530,723	426,305
Recreation & Culture		226,941	226,929	215,421
		<u>751,852</u>	<u>757,652</u>	<u>641,726</u>
CONTRIBUTIONS/GRANTS FOR THE DEVELOPMENT OF ASSETS:				
Community Amenities	8	225,855	225,391	363,000
Recreation & Culture	8	409,000	256,000	330,090
Transport	8	1,407,758	708,838	1,110,466
		<u>2,042,613</u>	<u>1,190,229</u>	<u>1,803,556</u>
DISPOSAL OF ASSETS:				
Furniture and Computer Equipment		0	0	0
Buildings / Land		550,000	751,218	22,850,000
Plant & Equipment	12	377,062	342,625	297,730
		<u>927,062</u>	<u>1,093,843</u>	<u>23,147,730</u>
NET RESULT		<u><u>\$ (4,225,599)</u></u>	<u><u>\$ (2,610,950)</u></u>	<u><u>\$ 15,645,666</u></u>

**BUDGETED STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE CLASSIFICATIONS
FOR THE YEAR ENDING 30 JUNE 2014**

	2013 Budget	2013 Projection	2014 Budget
OPERATING REVENUE			
Rates Revenue	26,938,255	26,936,122	28,501,754
Fees & Charges			
General Purpose Funding	488,125	470,904	420,000
Governance	0	0	0
Law, Order & Public Safety	45,100	48,679	54,600
Education	0	0	0
Health	16,000	19,328	19,250
Welfare Services	0	0	0
Housing	2,071,560	2,111,548	2,193,300
Community Amenities	6,013,600	6,049,221	6,373,120
Recreation & Culture	3,146,000	3,189,741	3,343,500
Transport	1,366,000	1,363,793	1,365,500
Economic Services	386,000	393,564	383,500
Other Property & Services	500	1,060	39,676
Fees & Charges	<u>13,532,885</u>	<u>13,647,839</u>	<u>14,192,446</u>
Grants & Subsidies	4,136,613	3,873,280	4,055,056
Contributions & Reimbursements	364,000	390,218	232,000
Interest Revenue	2,492,000	2,466,364	2,802,000
Service Charges	0	(3,646)	0
Proceeds on Sale of Assets	377,062	342,625	297,730
Proceeds on Disposal of Land Assets	550,000	751,218	22,850,000
Other Revenue	979,860	974,227	949,564
Total Operating Revenue	<u><u>49,370,675</u></u>	<u><u>49,378,247</u></u>	<u><u>73,880,550</u></u>
OPERATING EXPENDITURE			
Employee Expenses	18,655,482	18,365,220	19,433,494
Materials & Contracts	17,123,721	16,109,971	16,177,073
Utilities & Insurances	2,286,950	2,478,211	2,423,910
Interest Expense	751,852	757,652	641,726
Depreciation	12,537,850	12,480,438	12,475,600
Carrying Amount of Assets Disposed	693,387	355,304	5,687,228
Other Expenses	1,547,032	1,442,402	1,395,853
Total Operating Expenditure	<u><u>53,596,274</u></u>	<u><u>51,989,196</u></u>	<u><u>58,234,884</u></u>
NET RESULT	<u><u>(\$4,225,599)</u></u>	<u><u>(\$2,610,950)</u></u>	<u><u>\$15,645,666</u></u>
Other Comprehensive Income	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
TOTAL COMPREHENSIVE INCOME	<u><u>(\$4,225,599)</u></u>	<u><u>(\$2,610,950)</u></u>	<u><u>\$15,645,666</u></u>

Other Comprehensive Revenue is impacted by external forces and is not able to be estimated reliably. In all such instances it is anticipated that other comprehensive income will relate to non cash transactions (revaluations of infrastructure assets) and as such, will have no impact on the Annual Budget.

**BUDGETED RATE SETTING STATEMENT
FOR THE YEAR ENDING 30 JUNE 2014**

	Notes	2013 Budget	2013 Projection	2014 Budget
TOTAL REVENUE:	1,2,4			
General Purpose Funding	Page 2.03	3,857,985	4,307,566	4,140,064
Governance	3,4	90,000	91,750	90,000
Law, Order & Public Safety	3,4	46,100	54,702	55,100
Health	3,4	71,000	75,499	74,250
Housing	3,4	3,164,060	3,174,341	3,317,300
Community Amenities	3,4	5,807,745	5,844,016	6,030,120
Recreation and Culture	3,4	4,120,855	4,133,719	4,358,500
Transport	3,4	1,624,000	1,824,893	1,671,500
Economic Services	3,4	571,000	543,116	556,000
Other Property & Services	3,4	110,000	108,450	134,676
		19,462,745	20,158,053	20,427,510
LESS TOTAL EXPENDITURE:	1,2,4			
General Purpose Funding	Page 2.03	858,357	854,596	749,252
Governance	3,4	5,696,781	5,538,169	5,657,964
Law, Order & Public Safety	3,4	731,410	705,247	777,941
Education	3,4	71,100	61,783	118,000
Health	3,4	535,197	480,948	488,726
Welfare Services	3,4	446,471	477,483	516,153
Housing	3,4	3,913,457	3,992,017	4,096,254
Community Amenities	3,4	8,377,269	7,933,547	8,336,903
Recreation and Culture	3,4	15,892,275	15,348,129	15,764,577
Transport	3,4	15,382,229	15,332,759	15,460,639
Economic Services	3,4	703,379	616,329	712,398
Other Property & Services	3,4	988,349	648,190	5,556,077
		53,596,274	51,989,196	58,234,884
ADD:				
Contributions/Grants for the Development of Assets		2,042,613	1,190,229	1,803,556
Proceeds from the Disposal of Assets	12	927,062	1,093,843	23,147,730
Write Back Non-Cash Items	4 (d) , 12	13,081,237	12,733,242	17,973,152
		16,050,912	15,017,314	42,924,438
LESS CAPITAL PROGRAM :				
Governance	Page 4.01 - 14	185,500	150,759	870,249
Law, Order & Public Safety	Page 4.01 - 14	0	12,750	500,000
Health	Page 4.01 - 14	0	0	0
Welfare Services	Page 4.01 - 14	0	0	160,000
Housing	Page 4.01 - 14	0	0	39,210
Community Amenities	Page 4.01 - 14	48,365	87,489	1,157,360
Recreation and Culture	Page 4.01 - 14	2,073,460	1,845,214	6,306,832
Transport	Page 4.01 - 14	5,759,512	4,180,353	4,812,490
Other Property & Services	Page 4.01 - 14	260,000	285,156	460,000
		8,344,837	6,581,302	14,356,141
Other Non Operating Items				
Repayment of Debt	10	1,784,044	1,752,024	1,849,303
Transfer to Reserves	6, 7, 14	8,120,397	8,339,760	29,792,273
Less Transfer to Non City Reserves	7	(700,000)	(278,027)	(500,000)
		17,549,278	16,395,059	45,497,717
FUNDING FROM:				
Transfer from Reserves	6, 7, 14	4,778,233	5,544,993	12,009,466
Loans	10	0	0	0
Opening Funds	11	3,297,737	3,297,737	573,849
Capital Works to be Carried Forward	Page 5.01 - 02		(1,763,535)	0
Accrual Funding Items	11	925,500	(232,579)	50,000
Target Closing Position	11	307,830	573,849	754,416
		9,781,138	9,889,713	33,668,818
Amount to be made up from Rates	Page 2.03	\$ 26,938,255	\$ 26,936,122	\$ 28,501,754

**BUDGETED SCHEDULE OF GENERAL PURPOSE FUNDING
FOR THE YEAR ENDING 30 JUNE 2014**

RATES REVENUE	2013 Budget	2013 Projection	2014 Budget
General Rate:			
GRV Rate in \$ 6.5473 cents			26,415,870
GRV Rate in \$ 6.325 cents	24,982,175	24,982,193	
Minimum Rate:			
2,269 Assessments at \$825.00			1,885,884
2,261 Assessments at \$785.00	1,796,080	1,796,080	
Interim Rating:			
GRV Rate in \$ 6.5473 cents			200,000
GRV Rate in \$ 6.325 cents	160,000	157,848	
Sub-Total	26,938,255	26,936,122	28,501,754
Plus - Late Payment Penalties / Interest on Rating	242,000	242,983	242,000
Plus - Administration Fees	220,000	216,555	205,000
Less - Rates Written Off	(10,000)	(18,402)	(12,250)
Total Amount Made Up From Rates	27,390,255	27,377,258	28,936,504
Grant Revenue:			
General (untied) Grant	440,000	437,883	485,000
	440,000	437,883	485,000
Other General Purpose Income:			
Pensioner's Deferred Rates Interest Grant	30,000	32,020	32,500
Interest Revenue (including Reserve Funds)	2,170,000	2,145,599	2,480,000
ESL Administration Fee	40,000	40,900	40,000
UGP Deferred Payment Financing Charge	133,125	107,114	70,000
Other General Purpose Revenue	582,860	599,512	585,564
	2,955,985	2,925,145	3,208,064
TOTAL GENERAL PURPOSE FUNDING REVENUE	30,786,240	30,740,286	32,629,568
Expenses Relating to General Purpose Funding			
Rates Collection / Valuation Expenses	(292,969)	(268,349)	(290,805)
Interest Expense	(524,911)	(530,723)	(426,305)
Financing Expense	(40,000)	(40,000)	(40,000)
Allocations	19,523	21,279	20,108
TOTAL GENERAL PURPOSE FUNDING EXPENSES	(838,357)	(817,792)	(737,002)
NET GENERAL PURPOSE FUNDING	29,947,883	29,922,494	31,892,566

**BUDGETED STATEMENT OF CASHFLOWS
FOR THE YEAR ENDING 30 JUNE 2014**

	Notes	2013 Budget	2013 Projection	2014 Budget
<i>Cash flows from operating activities</i>				
PAYMENTS:				
Employee Costs	4	(18,742,482)	(18,615,220)	(19,533,494)
Materials and Contracts	4	(19,588,721)	(19,077,606)	(19,067,073)
Utilities & Insurances	4	(2,361,950)	(2,558,211)	(2,443,910)
Interest Expense	4	(751,852)	(757,652)	(641,726)
Other Expenses	4	(1,672,032)	(1,602,402)	(1,405,853)
		<u>(43,117,037)</u>	<u>(42,611,089)</u>	<u>(43,092,056)</u>
RECEIPTS:				
Rates	4	26,988,255	26,991,122	28,486,754
Contributions, Reimbursements & Donations	4	364,000	390,218	232,000
Fees & Charges	4	14,162,885	14,297,856	16,812,446
Service Charges	4	887,500	636,354	450,000
Interest	4, 14	2,477,000	2,446,364	2,792,000
Other Revenues	4	829,860	871,727	759,888
Operating Grants	4	2,069,000	2,657,051	2,226,500
GST Refundable		2,150,000	2,042,618	50,000
		<u>49,928,500</u>	<u>50,333,309</u>	<u>51,809,588</u>
<i>Net cash flows from operating activities</i>		6,811,463	7,722,219	8,717,532
<i>Cash flows from investing activities</i>				
PAYMENTS:				
Purchase / Construction of Assets				
Land, Buildings or Improvements	Section 4	(887,500)	(796,475)	(5,175,195)
Infrastructure Assets	Section 4	(6,066,000)	(4,409,970)	(6,797,000)
Plant & Equipment	Section 4	(1,258,337)	(1,276,718)	(1,676,446)
Furniture & Computer Equipment	Section 4	(133,000)	(98,139)	(707,500)
		<u>(8,344,837)</u>	<u>(6,581,302)</u>	<u>(14,356,141)</u>
RECEIPTS:				
Disposal of Land & Buildings		550,000	751,218	22,850,000
Disposal of Plant & Equipment	12	377,062	342,625	297,730
Grants for the Development of Assets		2,042,613	1,190,229	1,803,556
		<u>2,969,675</u>	<u>2,284,072</u>	<u>24,951,286</u>
<i>Net cash flows from investing activities</i>		(5,375,162)	(4,297,230)	10,595,145
<i>Cash flows from financing activities</i>				
Proceeds from Borrowing	10	0	0	0
Incoming CPV / CPH Contributions		700,000	278,027	500,000
Self Supporting Loan Receipts		227,875	227,875	233,082
Repayment of Borrowing		<u>(2,011,919)</u>	<u>(1,979,899)</u>	<u>(2,082,385)</u>
<i>Net Cash flows from financing activities</i>		(1,084,044)	(1,473,997)	(1,349,303)
<i>Net (decrease)/increase in cash held</i>		352,257	1,950,992	17,963,374
Cash & Cash Equivalents at beginning of the year		38,736,491	38,736,491	40,687,483
Cash & Cash Equivalents at the end of the year		<u>\$ 39,088,748</u>	<u>\$ 40,687,483</u>	<u>\$ 58,650,857</u>

**BUDGETED STATEMENT OF CASHFLOWS
FOR THE YEAR ENDING 30 JUNE 2014**

Reconciliation of Cash

For the purpose of preparing the budgeted Statement of Cash Flows; Cash is considered to include cash on hand and in banks. Budgeted cash at the end of the year is reconciled to the Statement of Financial Position as follows:

	2013 Budget	2013 Actual	2014 Budget
Cash at Bank	999,847	1,100,246	341,032
Cash on Hand	3,515	3,515	3,515
Investments - Bank Bills & Term Deposits	5,038,134	3,741,702	4,681,483
Investments - Bank Bills & Term Deposits - Restricted	33,047,252	35,842,020	54,124,827
<i>Net Cash & Cash Equivalents at the end of the Year</i>	<u><u>\$ 39,088,748</u></u>	<u><u>\$ 40,687,483</u></u>	<u><u>59,150,857</u></u>

**Reconciliation of Net Cash used in Operations to
Change in Net Assets resulting from Operations**

<i>Net change in assets resulting from operations</i>	(4,225,599)	(2,610,950)	15,645,666
<i>Add/Less Non Cash Items</i>			
Depreciation Expense	12,537,850	12,480,438	12,475,600
Carrying Amount of Assets Disposed Of	693,387	355,304	5,687,228
Increase in Holding Value - SRGA's	(150,000)	(102,500)	(150,000)
Gain Realised on Disposal of Assets	0	0	(39,676)
Amount set aside to provision - Employee Entitlements	(25,000)	(200,000)	(50,000)
<i>Non operating items included in the statement</i>			
Government Grants for the Development of Assets	(2,042,613)	(1,190,229)	(1,803,556)
Profit on Disposal of Land Assets	(565,000)	(771,218)	(22,860,000)
Profit on Sale of Assets	(377,062)	(342,625)	(297,730)
<i>Changes in Assets and Liabilities during the year</i>			
(Increase) Decrease in Current Receivables	892,500	653,999	370,000
(Increase) Decrease in Accrued Interest Revenue	(15,000)	(20,000)	0
Increase (Decrease) in Accrued Wages	(62,000)	(50,000)	(50,000)
Increase (Decrease) in Current Creditors	275,000	(320,000)	(210,000)
Increase (Decrease) in Accrued Interest Expense	0	0	0
(Increase) Decrease in Non-Current Receivables	0	0	0
Increase (Decrease) in Income in Advance	0	0	0
(Increase) Decrease in Inventories	(25,000)	(70,000)	(10,000)
(Increase) Decrease in Prepayments	(100,000)	(90,000)	10,000
Increase (Decrease) in Non Current Creditors	0	0	0
<i>Net Cash Provided by Operations</i>	<u><u>\$ 6,811,463</u></u>	<u><u>\$ 7,722,219</u></u>	<u><u>\$ 8,717,532</u></u>

Credit Standby Arrangements

Council has determined that it does not anticipate any specific requirement for an on-going short term credit arrangement during the budget period. Council's bankers monitor the daily operational cash position against the level of short term term deposits held with the institution and will provide a temporary financing accommodation on a daily basis if the Muni Fund goes into overdraft. Any overdraft balance shown in the year end reconciliation of cash is only the result of timing differences due to unrepresented cheques or deposits.

1. SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of this Annual Budget are:

(a) **Basis of Accounting**

The Annual Budget has been drawn up in accordance with the applicable Australian Accounting Standards and disclosure requirements of the Local Government Act (1995) and the Local Government Financial Management Regulations (1996). It has been prepared on the accrual basis under the convention of historical cost accounting. The accounting policies are consistently applied unless otherwise stated.

(b) **The Local Government Reporting Entity**

All funds through which the Council controls resources to carry on its functions have been included in the statements forming part of this Annual Budget. In the process of reporting on the local government as a single entity, all transactions and transfers between funds have been eliminated.

(c) **Critical Accounting Estimates / Projected Balances**

Preparation of this financial report in conformity with Australian Accounting Standards has required management to make professional judgements and estimates that may affect both the application of policies and the reported amounts of assets, liabilities, revenues and expenses. In the case of projected balances these are most informed estimates as at the date of preparing the budget but may be subject to adjustment when year end balances are confirmed.

All such estimates are based on historical experience and other factors that are believed to be reasonable under the circumstances. This experience and other relevant factors combine to form the basis for making professional judgements about the carrying values of assets and liabilities that may not otherwise be readily apparent. Realised actual results may therefore differ from these professional estimates.

(d) **Comparatives**

Prior year comparative figures have been adjusted to reflect changes in presentation for the current year.

(e) **Allocation of Corporate Costs**

Allocation of corporate costs using Activity Based Costing principles has been included in this financial report. This allocation of costs has a neutral impact upon the overall operating result of the City but results in a more accurate reflection of the costs of providing specific services by incorporating an allocation for corporate costs and services provided by other service areas.

(f) **Trust Funds**

The Council is required under the Local Government Act to maintain a separate and distinct Trust Fund to account for all monies held by way of deposit or in trust for any person. The City performs only a custodial role in respect of these monies so the monies cannot be used for Council purposes. They are excluded from the Statement of Financial Position and Annual Budget.

(g) **Investments**

All investments have been valued at cost and interest earned on those investments is recognised by accrual at reporting date.

(h) **Inventories - Stores and Materials**

Inventories held at reporting date have been valued at the lower of cost or net realisable value on a weighed average cost basis.

(i) **Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Council obtains control over the assets comprising the contributions. Control over rates is obtained at the commencement of the rating year when rates are levied. Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured. Contributions over which the Council has control but which had not been received at reporting date are accrued and recognised as receivable.

(j) **Employee Entitlements**

Employee entitlements accumulated as a result of employees rendering services up to the reporting date are accrued in the Budget. These benefits include wages and salaries, annual leave, and long service leave.

Liabilities arising in respect of wages and salaries, annual leave and other employee entitlements expected to be settled within twelve months of the reporting date are measured at their nominal amounts. All other employee entitlement liabilities are measured at the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date. To determine the present value of future cash outflows the City uses the interest rates attached to government guaranteed securities which have terms to maturity approximating the terms of the related liability.

(k) **Infrastructure and Property, Plant & Equipment**

(i) **Cost and Valuation**

Infrastructure, property, plant, furniture and equipment are carried at cost or an independent valuation. Any gain or loss on disposal of assets is determined as the difference between the carrying amount of the asset at the time of disposal and the proceeds from disposal and is included in the operating results in the year of disposal. Any surplus arising as a consequence of revaluation is recognised on the Comprehensive Statement of Income rather than being credited directly to the asset revaluation reserve.

(ii) **Depreciation**

Infrastructure assets and items of property, plant, furniture, equipment and buildings (but excluding freehold land) are depreciated over their estimated useful lives as follows:

• Artwork	50 years
• Buildings	40 years upwards - as assessed
• Plant & Equipment	10 years
• Furniture & Fittings	10 years
• Computer Equipment	5 years
• Mobile Plant	5 years
• Infrastructure - Roads	25-60 years for individual components
• Infrastructure - Drains	80 years
• Infrastructure - Footpaths	50 years
• Infrastructure - Parks Equipment	20 years
• Infrastructure - Street Furniture	20 years

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time an asset is completed and held ready for use.

(l) **Infrastructure Assets**

Infrastructure assets have been valued on the basis of engineering estimates for current replacement and, having consideration for the age of such assets and the estimated remaining useful life of such assets, accumulated depreciation to date has been deducted from the current estimated replacement cost.

(m) **Leases**

The Council's rights and obligations under finance leases, which are leases that effectively transfer to the Council substantially the entire risks and benefits incidental to ownership of the leased items, are to be initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed as plant and equipment under lease, and are to be amortised to expense over the period during which the local government is expected to benefit from the use of the leased assets. Minimum lease payments are to be allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease. Lease liabilities are to be allocated between current and non-current components. The principal component of lease payments due on or before the end of the succeeding year is disclosed as a current liability and the remainder of lease liability is disclosed as a non-current liability.

(m) **Leases (continued)**

In respect of operating leases, where the lessor effectively retains substantially all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term and hence no recognition of assets and liabilities is necessary.

(n) **Leaseholder Liability**

This represents Council's obligation to repay the unit lease purchase price paid by residents of the Collier Park Village and Collier Park Hostel. This amount is due when individual lease holders relinquish their leases and is predetermined in accordance with the individual leases.

(o) **Goods & Services Tax**

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST) except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Balance Sheet. Cash flows are included in the Cash Flow Statement on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from or payable to the ATO are classified as operating cash flows in the statement.

(n) **Gain / Loss on Revaluation of Assets**

In accordance with AASB 1001, where a gain or loss is realised upon revaluation of non current assets, the gain is required to be reported as Other Comprehensive Income on the Comprehensive Income Statement rather than being taken directly to the asset revaluation reserve.

In the upcoming year, the City intends to revalue certain classes of Infrastructure Asset - and this will result in either a gain or loss on revaluation of those classes of assets. However, at the time of preparing this budget, it has not been possible to reliably determine the quantum of that revaluation adjustment. Given that such an adjustment can not be reliably measured - and is non-cash in nature, the City has not disclosed any amount for such revaluation adjustment in the Budgeted Comprehensive Income Statement. This departure from the accounting standards has no effect upon the budget nor the financial results disclosed therein.

2. CHANGES IN ACCOUNTING POLICY

Accounting policies applied are consistent with those applied in the previous year. The policies comply with applicable Accounting Standards and other legislative pronouncements. They also include full cost accounting allocations using ABC principles as required under current legislative requirements. These allocations reflect an internal distribution of costs to attribute such corporate costs directly to those areas causing their incurrence. Therefore they do not have any impact upon the overall operating result of the Council.

3. OBJECTIVE AND FUNCTIONS (PROGRAMS) OF COUNCIL

Community Vision

We belong to an engaged and cohesive community that is linked by vibrant local centres and shared spaces. We live and travel in ways that nurture our environment; and our housing and amenities meet the diverse needs of a changing society.

Mission Statement

To work together to create a city for everyone.

Statement of Objective

The City of South Perth is dedicated to providing high quality services to the community through the various service-orientated programs it delivers:

3. OBJECTIVE AND FUNCTIONS (PROGRAMS) OF COUNCIL (continued)

The activities relating to these programs reported on the Statement of Comprehensive Income are as follows:

- **GOVERNANCE**
Reflects the statutory element of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.
- **LAW, ORDER AND PUBLIC SAFETY**
Includes animal control, parking management and the Safer Cities program. This activity also includes fire prevention and the City's payment to FESA for emergency services in relation to its own properties only.
- **EDUCATION**
Operation and maintenance of pre-school facilities including operating costs for public utilities, building maintenance and upkeep of grounds.
- **HEALTH**
Includes food inspection services, noise control, pest control and environmental health administration. The operation and maintenance of the buildings and grounds of various infant health centres within the City are also included in this program.
- **WELFARE**
The operation and maintenance of the buildings and grounds of senior citizens centres located at Manning and South Perth represent the major components of this program. Also included are other voluntary services.
- **HOUSING**
The largest single component of the Housing program is the operation and maintenance of the Collier Park Village and Hostel complex. This includes all operating costs for both facilities and the revenue streams arising from resident's fees and government subsidies in relation to both hostel and the village units. Also included in the Housing program is the revenue and expenditure relating to Council's housing portfolio.
- **COMMUNITY AMENITIES**
This program includes household rubbish collection services and recycling collections plus the operation of a Waste Transfer Station. The administration of Town Planning Schemes and associated regulatory activities are other major components of the Community Amenities Program.
- **RECREATION AND CULTURE**
This program includes the operation and maintenance of halls and their grounds plus the operation of two libraries and a cultural centre. A major component of the revenue stream for this program is the operation of the 27 hole Collier Park Golf Course. Maintenance and upkeep of all sporting and passive reserves and various sporting pavilions and public facilities is included - as are grants to community and cultural organisations. Council's acclaimed regional festival 'Fiesta' also forms part of the Recreation & Culture program.
- **TRANSPORT**
The maintenance and rehabilitation of roads, drainage works, footpaths and parking facilities are major components of the Transport program. Streetscapes and verge maintenance are also included as is the maintenance of traffic devices and traffic signs and expenses relating to street lighting.
- **ECONOMIC SERVICES**
Includes building control and swimming pool inspections plus the operation of the City's plant nursery.
- **OTHER PROPERTY AND SERVICES**
Includes public works overheads and operation of the City's vehicle fleet.

4. STATEMENT OF COMPREHENSIVE INCOME

(a) Interest Revenues

(Reg 28)

The City recognises the bulk of its revenue at the commencement of the year when rates are levied. However, expenditure patterns tend to be phased more evenly throughout the year. As some funds collected will necessarily not be required until later in the year, the City invests funds awaiting dispensation in short term financial instruments. Interest is recognised when earned, rather than when received.

Anticipated interest earnings for the 2013/2014 year are shown below:

	Budget 2013	Actual 2013	Budget 2014
Investment Earnings - Municipal & Trust	700,000	670,813	610,000
Investment Earnings - Reserve	1,550,000	1,552,568	1,950,000
Interest on Rates	242,000	242,983	242,000
	\$2,492,000	\$2,466,364	\$2,802,000

(b) Fees and Charges Disclosed by Program

(Reg 25)

	Budget 2013	Actual 2013	Budget 2014
General Purpose Funding	488,125	470,904	420,000
Governance	0	0	0
Law, Order, Public Safety	45,100	48,679	54,600
Education	0	0	0
Health & Welfare	16,000	19,328	19,250
Housing	2,071,560	2,111,548	2,193,300
Community Amenities	6,013,600	6,049,221	6,373,120
Recreation & Culture	3,146,000	3,189,741	3,343,500
Transport	1,366,000	1,363,793	1,365,500
Economic Services	386,000	393,564	383,500
Other Property	500	1,060	39,676
	\$13,532,885	\$13,647,838	\$14,192,446

(c) Significant Expenses

	Budget 2013	Actual 2013	Budget 2014
Auditors Remuneration	30,000	18,830	50,000
Bad or Doubtful Debts - General Debtors	40,000	14,201	40,000
Bad or Doubtful Debts - Parking Infringements	60,000	25,632	40,000
	\$130,000	\$58,663	\$130,000

(d) Depreciation Expense Attributed by Program

(Reg 27)

	Budget 2013	Actual 2013	Budget 2014
Governance	379,250	381,271	386,500
Law, Order, Public Safety	6,600	6,513	6,600
Education	26,000	25,660	0
Health	17,000	23,439	22,750
Welfare	65,500	99,603	65,500
Housing	483,000	480,694	485,000
Community Amenities	114,000	118,473	123,000
Recreation & Culture	2,536,500	2,493,260	2,537,500
Transport	8,900,000	8,840,705	8,837,500
Economic Services	5,000	6,279	6,250
Other Property & Services	5,000	4,540	5,000
	\$12,537,850	\$12,480,437	\$12,475,600

(e) Asset Disposals by Type

During the year Council expects to dispose of land and to scrap / replace assets which are no longer considered serviceable but are yet to be fully depreciated. Accordingly, the carrying amounts (book values) are recognised as a cost on disposal. This accounting entry is a 'non cash' book entry only and has no impact on Council's cash position.

Disposals disclosed by Asset Type are:

Asset Category	Sale Proceeds	Carrying Amount	Gain / Loss on Disposal
Plant & Equipment	297,730	(247,380)	50,350
Land & Buildings (Being revalued as at 1 July)	22,850,000	(5,439,848)	17,410,152
	\$23,147,730	(\$5,687,228)	\$17,460,502

Further details relating to items of Plant & Equipment to be disposed of during the year can be found at Note 12.

(f) Interest Expense

(Reg 27)

	Budget 2013	Actual 2013	Budget 2014
Interest on City Loans - Municipal	378,605	377,435	298,814
Interest on Self Supporting Loan - Golf Course	226,941	226,929	215,421
Interest on Self Supporting Loans - Community	148,306	153,287	127,491
	\$753,852	\$757,651	\$641,726

5. COUNCIL MEMBERS FEES AND ALLOWANCES

The current year's Annual Budget provides for the following fees and allowances for Council Members:

	Budget 2013	Actual 2013	Budget 2014
Meeting Attendance Fees			
Mayor & Council Members	98,000	98,000	234,833
	\$98,000	\$98,000	\$234,833
Expenses			
Communications / Technology Allowance	50,200	46,415	48,000
Local Government Allowance - Mayor & Deputy	65,125	64,375	67,500
Councillors Training / Seminars	50,000	47,259	50,000
Reimbursements	7,500	7,515	8,000
Mayoral Vehicle (Operating Costs)	3,300	4,478	2,650
Election Expenses	0	0	80,000
Subscriptions- WALGA Advisory / Advocacy	45,000	42,314	45,000
Other Expenses	34,250	35,270	36,500
Non Cash Items - Depreciation & Carrying Amt	60,000	52,443	76,125
	\$315,375	\$300,069	\$413,775
Total Direct Costs	\$413,395	\$398,069	\$648,608

In June 2013, the Salaries & Allowances Tribunal issued a determination relating to meeting attendance fees and allowances payable to Council Members. This review provided an updated minimum and maximum amount allowable for each class of Council Member entitlements including mayoral allowances, meeting attendance fees and technology / communication allowances. The budget provides a funding allocation in line with the allowable amounts for local governments in the Tribunal's Band 2 classification - but the precise quantum of the allowances will be the subject of a separate report to Council and a subsequent determination by Council.

6. CASH BACKED RESERVES

The City accumulates funds in cash backed Reserves to provide funding for identified projects in the future. These Reserves act as savings plans for the future and are part of a responsible forward financial strategy. The City's cash backed reserves comprise both Discretionary & Quarantined Reserves. The funding and operating results of discrete business entities such as the Collier Park Village, Collier Park Hostel and Collier Park Golf Course as well as the Waste Management operation are separately identified and held in cash backed Quarantined Reserves. Future funding for identified City initiatives outside these separate entities is held in Discretionary City Cash Reserves.

PURPOSE OF RESERVES

- **PLANT REPLACEMENT RESERVE**
Used to fund the balance of the purchase price of Plant and Equipment associated with City works after trade-in and allowances. The reserve is funded by annual allocations from the Municipal Fund.
- **FUTURE MUNICIPAL WORKS RESERVE**
Established to accumulate funds for significant future municipal works. The reserve is funded in selected years by discretionary allocations from the Municipal Fund to quarantine funding for future major capital projects.
- **COLLIER PARK RESIDENTS' LOAN OFFSET RESERVE**
Established to partially cash-back the loan liability due to residents departing the village complex. The reserve is funded by the premium representing the difference between the sale price of the units in the village to the ingoing resident and the amount of refund to the departing resident. Adequate funds are maintained in the reserve to meet all short term draw-downs by departing residents on the reserve.
- **COLLIER PARK HOSTEL CAPITAL WORKS RESERVE**
Established to finance the ongoing capital works program and operational deficit associated with the Hostel. Funded from the annual operating surplus before depreciation of the Hostel.
- **COLLIER PARK HOSTEL LOAN OFFSET RESERVE**
Established to finance the loan liability relating to the refund of Accommodation Bonds to departing hostel residents. The reserve is funded by the difference between ingoing Accommodation Bonds and payments to departing residents. This liability is fully funded at present.
- **COLLIER PARK GOLF COURSE RESERVE**
Established to quarantine funds relating to the Collier Park Golf Course, to purchase plant & equipment, reticulation equipment and to repay debt (if any) associated with the Golf Course. This reserve is funded by an amount equal to a specified percentage of the annual operating surplus excluding depreciation with the remainder returned to the City's Municipal Fund as a dividend in accordance with Council Policy P608.
- **WASTE MANAGEMENT RESERVE**
Established to provide for investment in new waste management initiatives. Funds move into or out of the reserve by annual allocation equal to the operating surplus (deficit) from the waste budget.
- **RETICULATION AND PUMP RESERVE**
Established to provide funds for the replacement of reticulation and pumps at various parks and gardens under the control of Council. It is funded from annual allocations from the Municipal Fund.
- **INFORMATION TECHNOLOGY RESERVE**
Established to finance the acquisition and enhancement of information technology across the City's administration. Ongoing appropriations from the Municipal Fund are provided as and when needed.
- **INSURANCE RISK RESERVE**
This reserve reflects the 'burning cost' method of premium for workers compensation. It supports differences between the "deposit" premium and an adjusted premium in the event of a significant uninsured claim.

6. PURPOSE OF RESERVES (Continued)

- **ASSET ENHANCEMENT RESERVE**
Established to quarantine the net proceeds of major strategic land sales to provide for future significant community based capital projects.
- **FOOTPATH RESERVE**
Established to quarantine funding for future path construction / replacement. Funded by municipal allocations only in years when the full Municipal Fund allocation is not deployed directly to the path replacement program.
- **UNDERGROUND POWER RESERVE**
Established to support the City's contribution to the undergrounding of overhead electrical cables.
- **PARKING RESERVE**
Established to quarantine funds contributed by developers in lieu of providing parking facilities for their developments. Council will subsequently use these monies to provide additional parking facilities in the district within the vicinity of these developments as opportunities arise.
- **COLLIER PARK VILLAGE RESERVE**
This reserve accumulates the lease premium, refurbishment levy paid by ingoing residents of the retirement village and the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden upon the City's ratepayers.
- **RIVER WALL RESERVE**
Established to quarantine monies to be used to attract matching funds from state government with a view towards sharing financial responsibility for maintaining the river walls.
- **RAILWAY STATION PRECINCT RESERVE**
Established to provide funding for anticipated future works on streetscape enhancements and parking management initiatives in the precincts around the South Perth and Canning Bridge Railway Stations.
- **FUTURE BUILDING WORKS RESERVE**
Established to provide funding for planned future major building projects. Funding may be provided for identified projects in future years to spread the burden of major building infrastructure more equitably.
- **FUTURE TRANSPORT PROJECTS RESERVE**
Established to provide funding for future transport related projects or for road projects that are temporarily suspended whilst awaiting contractor availability or external approvals.
- **FUTURE STREETSCAPES WORKS RESERVE**
Established to provide funding for planned (future) major streetscape projects. Funding from the Municipal Fund may be provided for identified projects in particular years.
- **FUTURE PARKS WORKS RESERVE**
Established to provide funding for future major park development works. Funding may be allocated from the Municipal Fund for this purpose in particular years.
- **SUSTAINABLE INFRASTRUCTURE RESERVE**
Established to provide funding for sustainability aspects of major capital initiatives. Funding is derived from a component contained within the annual rates revenue.

7. MAJOR RESERVE TRANSFERS

The reasons for major transfers of funds into Reserves and also back to the Municipal Fund from Reserves as shown in the detailed Schedule of Movement in Reserves are:

Transfers to Municipal Fund

Plant Replacement Reserve	Partial contribution to purchase of new machinery	400,000
Future Municipal Works Reserve	Contribution towards infrastructure works	500,000
Collier Park Village Loan Offset	Refunds to departing residents	2,000,000
Collier Park Hostel Capital Works	Room refurbishments and operating deficit subsidy	317,849
Collier Park Golf Course Reserve	Loan & Capital expenditure & dividend to Muni Fund	612,724
Waste Management Reserve	Replacement bins and works at Transfer Station	415,000
Asset Enhancement Reserve	Contribution towards major capital initiatives	5,080,000
Collier Park Village Reserve	Capital Expenditure and reimburse operating loss	433,893
River Wall Reserve	Matching contribution towards capital projects	250,000

Transfers to Reserves from Municipal Fund

Plant Replacement Reserve	Annual contribution	350,000
Collier Park Village Loan Offset	Incoming refundable amounts from new residents	2,500,000
Collier Park Golf Course	Operating Result for Year & cash injection	908,995
Waste Management Reserve	Operating Result for Year	210,747
Insurance Risk Reserve	Cover retrospective WC Insurance claim adjustments	25,000
Asset Enhancement Reserve	Proceeds from planned strategic land disposals	22,850,000
Collier Park Village Reserve`	Lease Premiums & Refurb Levies from new residents	500,000
Sustainable Infrastructure Reserve	Sustainability elements of future major capital projects	350,000
Waste Management Reserve	Return funds to Municipal Fund	1,650,000

The City has a custodial responsibility for certain refundable monies associated with the Collier Park Hostel (Accommodation Bonds) and the Collier Park Village (Refundable Loans). These amounts do not result in the recognition of revenue upon their receipt and are transferred to the Collier Park Hostel Residents Loan Offset Reserve & Collier Park Village Residents Loan Offset Reserve respectively. The monies are held by the City in these Reserves until the residents depart from the Village or Hostel and the monies are then refunded from the relevant Reserve. The movement in these Reserves resulting from these transactions is disclosed in the Rate Setting Statement as Transfers to Non City Reserves.

In the 2013/2014 budget year, there is a significant increase in the City's Discretionary (cash backed) Reserve Funds which reflects the transfer of proceeds from the disposal of several strategic land parcels into cash backed reserves. These planned disposals of unproductive land assets are generating funds which will be applied to create new community assets in future years - including the Manning Community Hub, EJ Oval Precinct Upgrade and George Burnett Leisure Centre expansion.

These projects will be delivered over several years commencing with 2013/2014 - so the funds generated by the land parcel disposals are being quarantined in the Asset Enhancement Reserve where they are specifically 'marked' as applying to particular projects and held until required. Each major discretionary capital project has its own funding strategy - and these Reserve funds are a specifically identified part of that funding plan.

8. CONTRIBUTIONS / GRANTS FOR DEVELOPMENT OF ASSETS

Grants and contributions for the development of assets shown on the Comprehensive Income Statement are comprised of the following (other grants are for operational purposes rather than asset acquisition):

Grant for Road Construction	1,110,466
Grants for Environmental Works	363,000
Grants for Building Works	330,090
	\$1,803,556

9. TRADING UNDERTAKINGS AND MAJOR LAND TRANSACTIONS

The Local Government Financial Management Regulations 27(i) & (k) require the disclosure of trading undertakings and major land transactions in which Council is involved.

The City expects to be involved in major land transactions during the 2013/2014 year:

- Disposal of Ray St land - South Perth (sale was deferred from prior year).
- Disposal of commercial land adjacent to the Manning Community Hub.
- Disposal of Civic Triangle site - bounded by Labouchere Rd, Mill Pt Road and Mends St.

Land Parcel	Disposal Type	Disposal Date	Est. Proceeds	Est. Sale Cost
Ray St Land (Carry forward)	Private Treaty	July 2013	3,500,000	52,500
Manning Commercial Land	Auction	February 2014	2,850,000	42,750
Civic Triangle	Auction	March 2014	16,500,000	297,500
			\$22,850,000	\$392,750

Business plans relating to the proposed disposal of the Ray St land and Manning Commercial land will be prepared in accordance with statutory requirements and made available for inspection during the 2013/2014 financial year (ahead of the proposed disposal date). The business plan for the Civic Triangle site has been prepared and was advertised for public submissions in 2013.

The net sale proceeds of the disposal of the Ray St, Manning Commercial and Civic Triangle land will be transferred to the Asset Enhancement Reserve as indicated in the 2013/2014 Annual Budget. These funds will be applied in future years towards the construction of major community assets - including the Manning Community Hub, EJ Oval Upgrade and George Burnett Leisure Centre Expansion.

Each major discretionary capital project has its own specific funding model that separately identifies the respective contributions from cash reserves, grant funding, land disposals and general funds. For the projects that have a dependence on land disposals as part of their funding mix will require the related land disposal to be concluded before the project commences.

10. LOAN BORROWINGS

The City uses loan borrowings as part of a responsible and sustainable funding strategy. Borrowings are undertaken in accordance with Council Policy P604 - Use of Debt as a Funding Source. Borrowings are sourced through WA Treasury Corporation and are taken as fixed rate borrowings on terms that match the life of the associated asset. All loan borrowings are secured against the general revenue of the City.

In some circumstances the City acts as a guarantor for community sporting groups or associations for Self Supporting Loans. Repayments of principal and interest for Self Supporting Loans are all fully reimbursed by the beneficiary community group / association. There is no impost on municipal funds for servicing these loans.

Loan No	Purpose	Interest %	Maturity	Opening Balance	New Loan Proceeds	Principal Repayments	Interest Repayments	Closing Balance
City Loans								
221	Infrastructure Capital Projects	6.06%	Jun 2014	193,720	0	(193,720)	(7,392)	0
222	Infrastructure Capital Projects	5.48%	Jun 2015	368,912	0	(179,414)	(16,579)	189,498
223	Infrastructure Capital Projects	6.32%	Jun 2019	2,017,071	0	(286,270)	(119,059)	1,730,801
225A	Infrastructure Capital Projects	5.48%	Jun 2021	1,682,386	0	(172,316)	(89,008)	1,510,070
225B	Infrastructure Capital Projects	4.02%	Jun 2021	906,378	0	(98,035)	(35,180)	808,343
226	UGP Deferred Payment Option	4.23%	Dec 2014	1,031,659	0	(680,487)	(31,596)	351,172
				6,200,127	0	(1,610,242)	(298,814)	4,589,884
Self Supporting Loan - Collier Park Golf Course								
227	Upgrade Island 9 Hole Course	4.97%	Sep 2026	4,369,142	0	(239,060)	(215,421)	4,130,082
				4,369,142	0	(239,060)	(215,421)	4,130,082
Self Supporting Loans - Community Sporting Groups / Associations								
218	Manning Tennis Club	6.59%	Nov 2015	19,914	0	7,858	1,078	12,056
220	Old Mill Theatre	6.28%	Nov 2021	38,509	0	3,630	2,352	34,879
224	South Perth Hospital Extension	6.15%	Feb 2020	1,644,659	0	194,480	99,433	1,450,179
228 *	South Perth Bowling Club	4.49%	Nov 2027	0	80,000	2,780	2,908	77,220
229	South Perth Bowling Club	4.49%	Nov 2027	494,082	0	24,334	21,720	469,748
				2,197,164	80,000	233,082	127,491	2,044,082
				\$12,766,431	\$80,000	\$2,082,384	\$641,726	\$10,764,047

* New Loan details are calculated using indicative quotations supplied by WA Treasury Corporation and will be subject to firm quotes at the time the actual borrowing is undertaken.

11 (a) OPENING POSITION

In order to ensure the prompt availability of operating funds at the commencement of the financial year (and to avoid the associated overdraft costs) Council prepares its Annual Budget on a timeframe which facilitates adoption by early July each year. This necessarily involves the use of estimated figures for the budget opening position and (projected) year end actual figures - as these are not finalised until after the Annual Budget is adopted.

The estimated opening position used in the derivation of this financial year's Budget was calculated in accordance with the requirements of the Local Government Financial Management Regulations (1996). The opening position reflects the projected Net Current Asset position of the Council as at 1 July after allowing for year end adjustments and therefore represents the current accrual position rather than a cash position.

Balances used in the calculation of the opening position (Restricted Assets excluded) are as follows:

Current Assets	Balance
Cash on Hand	160,465
Investments (including Restricted Cash)	40,162,709
Debtors - Rates (excluding Deferred amounts)	263,277
Debtors - Others	3,197,207
Inventory	97,958
Prepayments & Accrued Income	463,195
Total Current Assets	\$44,344,811

Current Liabilities	Balance
Accounts Payable	(2,588,003)
Accrued Wages	(114,460)
Interest Bearing Liabilities	(2,079,605)
Income in Advance	(159,809)
Provisions	(3,303,337)
Total Current Liabilities	\$ (8,245,214)

Opening Position - Net Current Assets	\$36,099,597
--	---------------------

Opening Position - Net Current Assets	\$36,099,597
Add back	
Interest Bearing Liabilities	2,079,605
Less	
Restricted Cash	(35,842,020)

Opening Position - (Includes Carry Forward Works of \$1,763,333)	\$2,337,182
---	--------------------

11 (b) CLOSING POSITION

The projected closing position (as defined in the Local Government Financial Management Regulations & Guidance Note) at the end of the budget period is expected to be:

Current Assets	Balance
Cash on Hand	341,032
Investments (including Restricted Cash)	56,182,183
Debtors - Rates (excluding Deferred amounts)	313,277
Debtors - Others	2,747,207
Inventory	92,958
Prepayments & Accrued Revenue	478,195
Total Current Assets	\$60,154,852

Current Liabilities	Balance
Bank Overdraft	(0)
Accounts Payable	(2,298,003)
Accrued Wages	(69,460)
Interest Bearing Liabilities	(1,629,006)
Income in Advance	(154,809)
Provisions	(3,253,337)
Total Current Liabilities	\$(7,404,615)

Closing Position - Net Current Assets	\$52,750,237
Add back	
Interest Bearing Liabilities	1,629,006
Less	
Restricted Cash (Reserves)	(53,624,827)
Closing Position - Net Current Assets	\$754,416

The final actual 2012/2013 Closing Position (which becomes the Opening Position for this Budget) is determined after the close-off of the 2012/2013 year end financial accounts. At that time any difference between the estimated Closing Position (used to facilitate the adoption of the Budget in early July) and the final (audited) position is determined and brought to account through the Q1 Budget Review in October.

12. DETAILS OF ASSET DISPOSALS

During the budget period it is planned that Council will dispose of certain non current assets either by trade-in or outright sale. Anticipated gains (losses) on disposal are:

Asset Description	Plant Number	Sale Proceeds	Carry Amount	Gain (Loss)
Audi A4, 2.0 TDI Diesel	40008	25,000	16,125	8,875
Audi A4, 2.0 TDI Diesel	41013	25,000	23,600	1,400
Audi A4, 2.0 TDI Diesel	48027	25,000	20,800	4,200
VW Passat	43380	22,000	25,500	(3,500)
Subaru Forester XS Wagon	47090	16,000	12,125	3,875
Honda Accord Sedan	41017	16,000	14,900	1,100
Hyundai i35 2.4 Station Wagon	48028	13,000	10,300	2,700
Toyota Hybrid Camry	43377	13,000	12,100	900
Mitsubishi Triton	43358	12,000	1,300	10,700
Mitsubishi Triton	43357	12,000	1,300	10,700
Mitsubishi Canter truck - Side Lifter	53037	15,000	0	15,000
Mitsubishi Canter truck - Side Lifter	53038	15,000	0	15,000
Volvo L50 Loader	75028	20,000	0	20,000
Walker Hi Dump Mower – Ride on	83082	3,000	0	3,000
Stihi BR500 Backpack Blower	73651	100	380	(280)
Stihl FS480 Brushcutter	73727	100	930	(830)
Stihl FS480 Brushcutter	73728	100	930	(830)
Stihl FS480 Brushcutter	73729	100	930	(830)
Stihl Chainsaw MS192T	73627	50	185	(135)
Stihl BR500 Backpack Blower	73724	100	485	(385)
Stihl FS480 Brushcutter	73732	100	935	(835)
Stihl FS480 Brushcutter	73733	100	935	(835)
Stihl FS480 Brushcutter	73734	100	935	(835)

12. DETAILS OF ASSET DISPOSALS (Continued)

Asset Description	Plant Number	Sale Proceeds	Carry Amount	Gain (Loss)
Stihl BG86C Blower	73737	60	265	(205)
Stihl FS480 Brushcutter	73738	100	935	(835)
Stihl FS480 Brushcutter	73739	100	935	(835)
Stihl BG86C Blower	73742	60	265	(205)
Stihl FS480 Brushcutter	73197	100	0	100
Stihl BG86C Blower	73744	60	265	(205)
Stihl BG86C Blower	73745	60	265	(205)
Stihl BG86C Blower	73746	60	265	(205)
Stihl BR500 Backpack Blower	73670	100	375	(275)
Stihl FS480 Brushcutter	73747	100	935	(835)
Stihl FS480 Brushcutter	73748	100	935	(835)
Stihl MS260 Chainsaw	73673	150	515	(365)
Stihl FS480 Brushcutter	73753	100	935	(835)
Stihl BG86C Blower	73754	60	265	(205)
Stihl MS260 Chainsaw	73679	150	515	(365)
Stihl HS81T Hedgetrimmer	73678	100	390	(290)
Stihl HS81T Hedgetrimmer	73680	100	390	(290)
Stihl BG86C Blower	73755	60	265	(205)
Stihl HT75 Pole Saw	73715	150	770	(620)
Stihl BG86C Blower	73720	60	255	(195)
Stihl MS261 Chainsaw	73725	100	635	(535)
Stihl HS81T Hedgetrimmer	73722	100	480	(380)
Stihl HS81T Hedgetrimmer	73686	100	390	(290)
Stihl BR500 Backpack Blower	73723	100	480	(380)
Stihl BG86C Blower	73756	60	265	(205)
Stihl HS81T Hedgetrimmer	73722	100	480	(380)
Stihl BG86C Blower	73718	60	260	(200)
Stihl HS81T Hedgetrimmer	73717	100	490	(390)
Stihl BG86C Blower	73757	60	265	(205)
Stihl HS81T Hedgetrimmer	73692	100	390	(290)
Stihl BG86C Blower	73758	60	265	(205)
Stihl HS81T Hedgetrimmer	73694	100	390	(290)
Stihl BG86C Blower	73759	60	265	(205)
Stihl HS81T Hedgetrimmer	73690	100	390	(290)
Stihl BG86C Blower	73760	60	265	(205)
Stihl BG86C Blower	73761	60	265	(205)
Stihl HT101 Pole Saw	73615	150	420	(270)
Castle Concrete Saw FSG513P	73625	200	1,410	(1,210)
Castle Concrete Saw FSG513P	73624	200	1,410	(1,210)
Easymix EP22 Cement Mixer	73623	100	395	(295)
Stihl BG86C Blower	77062	60	200	(140)
Stihl FS200 Brushcutter	77063	100	475	(375)
Mow Master MEY Edger	77059	150	415	(265)
Walker Ride on Mower - High Dump	77045	3,000	0	3,000
Higer Bus	56015	30,000	69,700	(39,700)
Polmac Box Top Trailer	56011	150	0	150
Stihl BG86C Blower	76011	80	265	(185)
Stihl BG86C Blower	72124	80	200	(120)
Stihl BG86C Blower	72125	80	200	(120)
Stihl HS81T Hedgetrimmer	72114	100	115	(15)
Stihl FS200 Brushcutter	72128	100	500	(400)

12. DETAILS OF ASSET DISPOSALS (Continued)

Asset Description	Plant Number	Sale Proceeds	Carry Amount	Gain (Loss)
Stihl FS200 Brushcutter	72129	100	500	(400)
Stihl FS200 Brushcutter	72127	80	500	(420)
Stihl BR500 Backpack Blower	72126	100	375	(275)
Stihl HT75 Pole Saw	73615	150	0	150
Honda HRU196 Rotary Mower	72135	150	495	(345)
Honda HRU196 Rotary Mower	72134	150	495	(345)
Reel 26NBCT Mower	82024	300	0	300
Wacker BS60-2 Vertical Rammer	72805	250	0	250
Powerplate Plate CC90R Compactor	72071	300	0	300
Toro 3100-D Ride on Sidewinder	82035	4,000	0	4,000
Turf Pedestrian Scarifier/Renovator	72033	100	0	100
Toro Greensmaster 3250D Mower	82033	4,000	0	4,000
Kawasaki Utility Vehicle	9999	3,000	0	3,000
Toro Workman 2110 Utility Vehicle	83079	4,000	0	4,000
Ford Utility	43366	10,500	8,900	1,600
		\$297,730	\$247,380	\$50,350

Items to be traded will be replaced (wherever possible) on a 'like for like' basis - providing that the replacement item continues to reflect a 'best value' and 'fit for purpose' outcome. Trade in figures reflect professional officer estimates of the likely trade values based on known market conditions and likely trade in dates.

It is also proposed to acquire the following plant items without trade-in or with nil trade in value during the 2013/2014 year:

Asset Description		
Stihl MS192T Chainsaw		600
Stihl HS81T Hedgetrimmer		1,000
Stihl HS81T Hedgetrimmer		1,000
Stihl HS81T Hedgetrimmer		1,000
		\$3,600

13. RATES INFORMATION

(a) Rate in the Dollar

A rate of 6.5473 cents in the dollar (6.2350 in 2012/2013) will be applied to the Gross Rental Value (GRV) of all rateable properties in the municipality which are not subject to the minimum rate. This rate will be applied to both Residential and Commercial properties within the district.

(b) Minimum Rate

Council will impose a minimum rate of \$825.00 per annum for the 2013/2014 budget year (\$785.00 in 2012/2013). This amount has been determined to be an equitable minimum rate to reflect the basic cost of servicing lots.

(c) Instalment Options

In accordance with the requirements of the Local Government Act (1995) and the Local Government Financial Management Regulations (1996).

Council offers ratepayers a choice of payment of rates by either one, two or four instalments. To offset the cost of offering the instalment payment option, the Local Government Act (1995) allows Council to charge a \$10.00 administration fee on the second, third and fourth instalments plus interest at the prescribed rate of 5.5% per annum on instalment payments.

13. RATES INFORMATION (Continued)

(d) Instalment Due Dates

The due dates for each payment under the instalment options for the 2013/2014 rating year are:

1 st Instalment	28 August 2013
2 nd Instalment	13 November 2013
3 rd Instalment	15 January 2014
4 th Instalment	12 March 2014

To qualify for the instalment option, ratepayers must pay any arrears and the full amount of the first instalment by the due date for instalment number 1.

(e) Penalty Interest

An interest charge of 11% per annum will be applied to all outstanding rates (excluding deferrals by qualifying pensioners) in accordance with the provisions of the Local Government Act. This is consistent with the rate of interest charged by FESA on outstanding Emergency Services Levy (ESL) payments.

(f) Concessions

In accordance with the provisions of the Rates & Charges (Rebates & Deferments) Act, concessions will be offered to eligible pensioners and seniors to allow them to either defer their rates or receive a percentage rebate of their rates provided they register within the specified period and pay the balance of rates and charges within the year in which they are assessed. Eligibility for a concession is determined by meeting the requirements specified in the Rates & Charges (Rebates & Deferments) Act.

(g) Incentive Scheme

An incentive scheme to encourage the early payment of rates will again operate in the 2013/2014 year. To be eligible, a ratepayer must pay their current year's rates (plus any outstanding arrears) in full by the due date for the first instalment (28 August 2013). Registered pensioners are eligible to enter upon payment of their rates (less the amount of the Pensioner Rebate). Arrears must be cleared, but amounts legitimately deferred under the Pension Deferrals scheme need not be paid to be eligible for the prize draw. All prizes offered in the Rates Early Payment Incentive Scheme are donated by sponsors and no cost is incurred by the City in providing those prizes.

(h) Rates Charges & Interest

Anticipated yields from administration fees and interest charges relating to rates for the 2013/2014 budget year are:

	2013	2014
Administration Fees - Rates	144,892	145,000
Interest on Rates (Pre-Interest on Instalments & Penalty Interest)	245,978	242,000
	\$392,883	\$389,014

(i) Emergency Services Levy

During the 2013/2014 year the City will again be required to perform the role of third party collection agent for the Emergency Services Levy (ESL) for properties within the district. The ESL is a state government levy used to fund the operations of the career and volunteer fire brigades.

All monies collected by the City for the ESL are forwarded directly to the Fire and Emergency Services Authority (FESA). As the monies are collected on behalf of a third party and are remitted to FESA on a quarterly basis, the ESL revenues are treated as non controlled items - and are excluded from the City's Statement of Financial Position. Following the City's adoption of the FESA Option B payment model, only the outstanding debts for ESL owed to the City at year end are recorded in the City's Balance Sheet.

14. RESERVE BALANCES

Reg 27(g)

	2013 Budget	2013 Actual	2014 Budget
Discretionary Reserves			
Plant Replacement Reserve			
Opening Balance as at 1 July	733,300	733,300	714,559
Transfers from Retained Surplus	350,000	350,000	350,000
Interest Revenue	36,368	31,259	35,519
Transfers to Retained Surplus	(400,000)	(400,000)	(400,000)
Closing Balance as at 30 June	\$719,668	\$714,559	\$700,078
Future Municipal Works Reserve			
Opening Balance as at 1 July	788,210	788,210	826,651
Transfers from Retained Surplus	0	0	0
Interest Revenue	40,943	38,441	29,586
Transfers to Retained Surplus	0	0	(500,000)
Closing Balance as at 30 June	\$829,153	\$826,651	\$356,237
Reticulation & Pump Replacement Reserve			
Opening Balance as at 1 July	206,281	206,281	215,721
Transfers from Retained Surplus	0	0	0
Interest Revenue	10,680	9,440	11,089
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$216,961	\$215,721	\$226,810
Information Technology Reserve			
Opening Balance as at 1 July	449,160	449,160	519,007
Transfers from Retained Surplus	100,000	100,000	100,000
Interest Revenue	24,548	19,847	25,489
Transfers to Retained Surplus	(50,000)	(50,000)	(150,000)
Closing Balance as at 30 June	\$523,708	\$519,007	\$494,496
Insurance Risk Reserve			
Opening Balance as at 1 July	38,707	38,707	141,664
Transfers from Retained Surplus	100,000	100,000	25,000
Interest Revenue	1,994	2,957	7,965
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$140,701	\$141,664	\$174,629
Asset Enhancement Reserve			
Opening Balance as at 1 July	0	0	897,719
Transfers from Retained Surplus	937,500	887,500	22,850,000
Interest Revenue	10,860	10,219	237,682
Transfers to Retained Surplus	0	0	(5,080,000)
Closing Balance as at 30 June	\$948,360	\$897,719	\$18,905,401

14. RESERVE BALANCES (Continued)

	2013 Budget	2013 Actual	2014 Budget
Path Works Reserve			
Opening Balance as at 1 July	141,458	141,458	147,932
Transfers from Retained Surplus	0	0	0
Interest Revenue	7,142	6,474	7,604
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$148,600	\$147,932	\$155,536
UGP Reserve			
Opening Balance as at 1 July	94,001	94,001	96,669
Transfers from Retained Surplus	0	0	0
Interest Revenue	4,657	2,668	5,053
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$98,658	\$96,669	\$101,722
Parking Reserve			
Opening Balance as at 1 July	127,413	127,413	133,245
Transfers from Retained Surplus	0	0	0
Interest Revenue	6,428	5,832	6,849
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$133,841	\$133,245	\$140,094
River Wall Reserve			
Opening Balance as at 1 July	913,813	913,813	1,159,236
Transfers from Retained Surplus	200,000	200,000	0
Interest Revenue	46,100	45,423	53,220
Transfers to Retained Surplus	0	0	(250,000)
Closing Balance as at 30 June	\$1,159,913	\$1,159,236	\$962,456
Railway Station Reserve			
Opening Balance as at 1 July	656,407	656,407	686,449
Transfers from Retained Surplus	0	0	0
Interest Revenue	33,110	30,042	35,286
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$689,517	\$686,449	\$721,735
Future Building Works			
Opening Balance as at 1 July	1,468,704	1,468,704	2,042,719
Transfers from Retained Surplus	500,000	500,000	0
Interest Revenue	64,077	74,015	105,176
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$2,032,781	\$2,042,719	\$2,147,895

14. RESERVE BALANCES

	2013 Budget	2013 Actual	2014 Budget
Future Transport Projects Reserve			
Opening Balance as at 1 July	554,976	554,976	479,091
Transfers from Retained Surplus	0	0	0
Interest Revenue	27,994	24,115	24,589
Transfers to Retained Surplus	(100,000)	(100,000)	0
Closing Balance as at 30 June	\$482,970	\$479,091	\$503,680
Future Streetscapes Reserve			
Opening Balance as at 1 July	89,715	89,715	93,318
Transfers from Retained Surplus	0	0	0
Interest Revenue	4,509	3,603	4,823
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$94,224	\$93,318	\$98,141
Future Parks Reserve			
Opening Balance as at 1 July	5,313	5,313	4,811
Transfers from Retained Surplus	0	0	0
Interest Revenue	234	(502)	286
Transfers to Retained Surplus	0	0	0
Closing Balance as at 30 June	\$5,547	\$4,811	\$5,097
Sustainable Infrastructure Reserve			
Opening Balance as at 1 July	691,264	691,264	1,079,133
Transfers from Retained Surplus	350,000	350,000	350,000
Interest Revenue	43,826	37,869	59,352
Transfers to Retained Surplus	0	0	(200,000)
Closing Balance as at 30 June	\$1,085,090	\$1,079,133	\$1,288,485
Total for Discretionary Reserves	\$9,309,692	\$9,237,924	\$26,982,492
Quarantined Reserves			
Collier Park Village Residents Offset Reserve			
Opening Balance as at 1 July	16,786,845	16,786,845	18,188,429
Transfers from Retained Surplus	2,500,000	2,804,215	2,500,000
Interest Revenue	776,688	778,978	927,133
Transfers to Retained Surplus	(2,000,000)	(2,181,609)	(2,000,000)
Closing Balance as at 30 June	\$18,063,533	\$18,188,429	\$19,615,562
Collier Park Village Reserve			
Opening Balance as at 1 July	1,609,666	1,609,666	1,675,595
Transfers from Retained Surplus	400,000	499,759	500,000
Interest Revenue	76,309	75,005	84,557
Transfers to Retained Surplus	(464,797)	(508,835)	(433,893)
Closing Balance as at 30 June	\$1,621,178	\$1,675,595	\$1,826,259

14. RESERVE BALANCES

	2013 Budget	2013 Actual	2014 Budget
Collier Park Hostel Bonds Reserve			
Opening Balance as at 1 July	2,408,871	2,408,871	2,064,292
Transfers from Retained Surplus	700,000	622,000	0
Interest Revenue	0	0	0
Transfers to Retained Surplus	(500,000)	(966,579)	0
Closing Balance as at 30 June	\$2,608,871	\$2,064,292	\$2,064,292
Collier Park Hostel Reserve			
Opening Balance as at 1 July	757,650	757,650	352,465
Transfers from Retained Surplus	0	0	0
Interest Revenue	146,305	133,310	168,684
Transfers to Retained Surplus	(296,646)	(538,495)	(317,849)
Closing Balance as at 30 June	\$607,309	\$352,465	\$203,300
Collier Park Golf Course Reserve			
Opening Balance as at 1 July	204,887	204,887	83,057
Transfers from Retained Surplus	256,355	181,791	908,995
Interest Revenue	123	4,730	0
Transfers to Retained Surplus	(458,425)	(308,351)	(612,724)
Closing Balance as at 30 June	\$2,940	\$83,057	\$379,328
Waste Management Reserve			
Opening Balance as at 1 July	4,320,614	4,320,614	4,240,259
Transfers from Retained Surplus	156,297	209,974	210,747
Interest Revenue	207,350	200,795	167,589
Transfers to Retained Surplus	(508,365)	(491,124)	(2,065,000)
Closing Balance as at 30 June	\$4,175,896	\$4,240,259	\$2,553,595
Total Quarantined Reserves	\$27,079,727	\$26,604,097	\$26,642,336
Summary of Reserve Balances			
Opening Balance as at 1 July	33,047,255	33,047,255	35,842,022
Transfers from Retained Surplus	6,550,152	6,805,239	27,794,742
Interest Revenue	1,570,245	1,534,521	1,997,531
Transfers to Retained Surplus	(4,778,233)	(5,544,993)	(12,009,466)
Closing Balance as at 30 June	\$36,389,419	\$35,842,022	\$53,624,829



Management Budget >



CITY OF SOUTH PERTH
2013/2014 BUDGET - OPERATING REVENUE & EXPENDITURE
July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes	
REVENUE								
Chief Executive's Office								
City Administration		0		0		25,000		
Human Resources Admin Revenue		0		3,621		0		
Governance Admin		20,000		0		41,000		
Ranger Services								
Animal Control		42,100		49,252		53,600		
Fire Prevention		4,000		3,274		1,500		
Parking Management		1,383,000		1,400,301		1,389,000		
District Rangers		0		5,702		0		
Sub Total Revenue - Ranger Services		1,429,100		1,458,529		1,444,100		
Total Revenue - Governance & Legal		1,449,100		1,458,529		1,485,100		
Total Revenue - Chief Executive's Office		1,449,100		1,462,151		1,510,100		
Directorate - Financial & Information Services								
Administration		0		0		25,000		
Financial Services								
Administration		550,000		977,837		575,000		
Investment Activities		2,657,860		2,602,301		2,960,564		
Rating Activities		27,698,380		27,659,374		29,196,254		
Property Management		456,500		452,863		432,676		
Total Revenue - Financial Services		31,362,740		31,692,376		33,189,494		
Information Services								
Information Technology		0		0		13,000		
Total Revenue - Information Services		0		0		13,000		
Library Services								
Administration		12,500		12,192		29,500		
Civic Centre Library		10,000		14,773		12,500		
Manning Library		3,000		3,995		4,000		
Local Studies Collection		0		0		0		
Old Mill		3,000		2,976		3,000		
Total Revenue - Library Services		28,500		33,937		49,000		
Total Revenue - Dir Financial & Info Services		31,391,240		31,726,313		33,251,494		

CITY OF SOUTH PERTH
2013/2014 BUDGET - OPERATING REVENUE & EXPENDITURE
July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
Directorate - Development & Community Services							
Administration	33,000		0		0		
Planning	470,000		484,446		495,000		
Building Services	401,000		396,440		396,000		
Community, Culture & Recreation							
Administration	45,000		6,382		5,150		
Major Events	363,000		362,164		403,000		
Community Events	7,000		6,423		7,000		
Fiesta	95,000		94,000		100,000		
Recreation & Facility Bookings	279,500		227,374		232,000		
Senior Citizens	0		0		30,000		
Safer City Program	0		0		0		
Halls & Public Buildings	223,000		245,388		235,000		
Total Revenue - Community, Culture & Recreation	1,012,500		941,730		1,012,150		
Collier Park Retirement Complex							
Collier Park Village	888,760		867,060		943,110		
Collier Park Hostel	1,788,000		1,741,184		1,817,500		
Collier Park Community Centre	5,000		5,455		5,500		
Total Revenue - Collier Park Complex	2,681,760		2,613,699		2,766,110		
Health & Regulatory Services							
Administration	26,000		20,326		1,250		
Preventative Services	70,000		74,974		73,000		
Other Sanitation	1,000		727		0		
Total Revenue - Health Services	97,000		96,027		74,250		
Total Revenue - Dir Development & Community	4,695,260		4,532,342		4,743,510		
TOTAL REVENUE - ADMIN BUSINESS UNITS	37,535,600		37,720,805		39,505,104		

CITY OF SOUTH PERTH
2013/2014 BUDGET - OPERATING REVENUE & EXPENDITURE
July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
EXPENDITURE							
Chief Executive's Office							
City Administration							
Corporate Support		665,790		667,781		781,092	
Building Operating Costs		84,838		96,716		86,897	
Human Resources Administration		171,782		199,496		187,837	
Total Expense - City Administration		922,410		963,993		1,055,827	
Governance Admin		552,264		520,924		576,659	
Governance - Elected Members		1,129,458		991,977		1,388,165	
City Communications							
Community Promotions		462,698		440,270		445,364	
Publications		113,000		107,839		123,000	
Ranger Services							
Animal Control		204,006		219,994		249,741	
Fire Prevention		83,822		81,605		85,196	
Parking Management		637,184		533,996		614,013	
District Rangers		294,741		277,172		326,287	
Other Law & Order		0		0		0	
Total Expense - Ranger Services		1,219,753		1,112,767		1,275,236	
Total Expense - Governance		3,477,173		3,173,778		3,808,424	
Total Expense - Chief Executive's Office		4,399,583		4,137,771		4,864,251	
Director Financial & Info Services							
Administration		208,451		208,372		239,377	
Financial Services		0		0		0	
Administration		388,879		419,288		415,176	
Rating Activities		293,446		283,533		282,946	
Investment Activities		564,911		495,997		466,305	
Property Management		596,945		288,437		5,579,128	
Total Expense - Financial Services		2,052,632		1,695,628		6,982,933	
Information Technology		703,010		800,750		750,322	
Customer Services Team		214,290		219,830		235,159	

CITY OF SOUTH PERTH
2013/2014 BUDGET - OPERATING REVENUE & EXPENDITURE
July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
Library Services							
Library Administration		230,800		205,330		246,525	
Civic Centre Library		1,389,736		1,341,172		1,375,163	
Manning Library		575,879		566,622		585,221	
Local Studies Collection		123,050		101,654		132,077	
Old Mill		46,484		41,195		48,389	
Total Expense - Library Services		2,365,949		2,255,973		2,387,376	
Total Expense - Dir Finance & Info Services		5,335,881		4,972,181		10,355,789	
Directorate - Development & Community Services							
Administration		189,558		149,939		208,085	
Planning		1,383,931		1,335,844		1,496,744	
Building Services		482,179		389,060		509,807	
Community, Culture & Recreation							
Administration		850,038		785,627		859,162	
Major Events Expense		855,000		846,220		895,000	
Community Events		231,500		148,602		205,950	
Civic Functions		109,763		105,887		113,332	
Donations		240,000		202,134		200,000	
Fiesta		279,002		258,907		329,422	
Safer City Program		62,841		51,973		43,219	
Senior Citizens		379,471		408,492		457,153	
Recreation & Facility Bookings		665,668		675,387		699,385	
Halls & Public Buildings		501,334		460,178		498,257	
Total Expense - Community, Culture & Recreation		4,174,617		3,943,407		4,300,880	
Collier Park Retirement Complex							
Collier Park Village		1,389,998		1,380,651		1,471,823	
Collier Park Hostel		2,081,714		2,109,780		2,211,181	
Collier Park Community Centre		2,250		1,597		2,000	
Total Expense - Collier Park Complex		3,473,962		3,492,028		3,685,005	

CITY OF SOUTH PERTH
2013/2014 BUDGET - OPERATING REVENUE & EXPENDITURE
July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
Health Services							
Administration		351,514		354,865		353,161	
Infant Health Services		15,500		13,914		15,200	
Preventative Services		96,893		88,403		113,384	
Other Sanitation		19,473		16,572		20,596	
Total Expense - Health Services		483,380		473,754		502,341	
Total Expense - Health & Regulatory Services		483,380		473,754		502,341	
Total Expense - Dir Develop & Community Service		10,187,627		9,784,032		10,702,862	
TOTAL EXPENDITURE - ADMIN BUSINESS UNITS		19,923,091		18,893,985		25,922,901	

DIRECTORATE - INFRASTRUCTURE SERVICES
2013/2014 BUDGET - OPERATING REVENUE & EXPENDITURE
 July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
REVENUE							
Infrastructure Support							
Administration Revenue		22,500		22,632		22,000	
Total Revenue - Infrastructure Support		22,500		22,632		22,000	
City Environment							
Contributions		180,000		214,046		157,000	
Nursery Revenue		170,000		110,230		160,000	
Asset Control Revenue		80,170		65,011		46,030	
Environmental Services Revenue		0		3,403		0	
Total Revenue - City Environment		430,170		392,690		363,030	
Engineering Infrastructure							
Construction & Maintenance							
Road Grants		178,000		397,977		233,000	
Contributions to Works		99,500		91,424		95,000	
Reinstatement Revenue		8,000		5,864		4,500	
Crossover Revenue		20,000		26,673		15,000	
Asset Control Revenue		88,270		84,346		48,620	
Other Revenue		10,500		17,063		0	
Sub Total - Construction & Maint		404,270		623,347		396,120	
Total Revenue - Engineering Infrastructure		404,270		623,347		396,120	
Waste Management							
Refuse Collection		4,402,022		4,405,653		4,664,224	
Recycling		1,181,060		1,183,712		1,233,976	
Total Revenue - Waste Management		5,583,082		5,589,365		5,898,200	
Collier Park Golf Course							
Collier Park Golf Course - Revenue		2,170,440		2,215,031		2,412,540	
Total Revenue - Collier Park Golf Course		2,170,440		2,215,031		2,412,540	
TOTAL REV - INFRASTRUCTURE SERVICES		8,610,462		8,843,065		9,091,890	

DIRECTORATE - INFRASTRUCTURE SERVICES
2013/2014 BUDGET - OPERATING REVENUE & EXPENDITURE
 July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
EXPENDITURE							
Infrastructure Support & Administration							
Governance Cost		304,314		248,834		320,287	
Total Expense - Infrastructure Support		304,314		248,834		320,287	
City Environment							
Reserves & Parks Maintenance		3,510,990		3,345,213		3,614,800	
Miscellaneous Parks Programmes		40,000		33,209		30,000	
Grounds Maintenance		231,500		178,679		223,000	
Streetscape Maintenance		1,700,000		1,549,826		1,760,000	
Environmental Services		405,006		393,639		488,326	
Plant Nursery		221,200		219,145		202,591	
Overheads		668,870		805,456		716,872	
Asset Holding Costs		1,180,000		1,086,999		1,180,000	
Building Maintenance		551,849		494,600		569,049	
Reserve Building Maintenance & Operations		105,000		95,808		97,500	
Public Convenience Maintenance & Operations		179,000		188,404		195,000	
Operations Centre Maintenance		107,000		123,766		127,500	
Jetty Maintenance		20,000		8,878		20,000	
Total Expense - City Environment		8,920,415		8,523,624		9,224,638	
Engineering Infrastructure							
Design Office Overheads		287,912		286,479		309,861	
Sub Total - Design Office		287,912		286,479		309,861	
Construction & Maintenance							
Reinstatements		36,000		40,534		31,500	
Crossovers		40,000		63,558		40,000	
Asset Holding Costs		8,462,000		7,696,820		8,380,000	
Roads, Paths & Drains		2,435,000		2,322,533		2,540,000	
Fleet Operations		590,969		685,158		569,665	
Overheads		737,702		692,331		876,235	
Sub Total - Construction & Maintenance		12,301,671		11,500,935		12,437,400	
Total Expense - Engineering Infrastructure		12,589,583		11,787,415		12,747,261	

DIRECTORATE - INFRASTRUCTURE SERVICES
2013/2014 BUDGET - OPERATING REVENUE & EXPENDITURE
July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
Waste Management							
Refuse Collection		4,371,753		4,099,362		4,515,541	
Recycling		500,000		454,584		515,000	
Transfer Station		596,761		608,571		757,177	
Total Expense - Waste Management		5,468,514		5,162,518		5,787,718	
Collier Park Golf Course							
Collier Park Golf Course - Expense		2,117,668		2,149,658		2,199,374	
Total Expense - Collier Park Golf Course		2,117,668		2,149,658		2,199,374	
TOTAL EXP - INFRASTRUCTURE SERVICES		29,400,494		27,872,049		30,279,278	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL SUMMARY
July-2013

Key Responsibility Areas	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
CAPITAL REVENUE				
Chief Executive's Office				
Land Sales	550,000	749,974	22,850,000	
Major Community Building Grants	0	0	0	
Total Revenue - Chief Executive's Office	550,000	749,974	22,850,000	
Directorate - Financial & Info Services				
Building Grants	0	0	0	
Total Revenue - Financial & Info Services	0	0	0	
Directorate - Development & Community Services				
Collier Park Retirement Complex				
Collier Park Village	402,000	516,837	500,000	
Collier Park Hostel	0	0	0	
Total Revenue - Collier Park Retirement Complex	402,000	516,837	500,000	
Total Revenue - Dir Development & Community	402,000	516,837	500,000	
Collier Park Golf Course				
Collier Park Golf Course	0	0	0	
Total Revenue - Collier Park Golf Course	0	0	0	
Directorate - Infrastructure Services				
Roads, Paths & Drains	1,442,758	782,053	1,140,466	
Traffic Management	0	0	0	
City Environment	420,855	386,369	363,000	
Building Management	409,000	389,969	430,090	
Total Revenue - Dir Infrastructure Services	2,272,613	1,558,391	1,933,556	
Underground Power				
Underground Power	0	47,407	0	
Total Revenue - Underground Power	0	47,407	0	
TOTAL CAPITAL REVENUE	3,224,613	2,872,608	25,283,556	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL SUMMARY
July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
CAPITAL EXPENDITURE							
Administration Projects							
Chief Executive's Office							
Administration		96,000		46,785		15,000	
Ranger Services		90,000		65,490		500,000	
Major Land & Building Initiatives		600,000		429,749		4,542,750	
Total Expense - Chief Executive's Office		786,000		542,025		5,057,750	
Directorate - Financial & Info Services							
Information Technology		880,000		813,054		750,000	
Finance Capital Expense		0		0		0	
Library Services							
General Capital Expense		20,000		10,113		10,000	
Heritage Capital Expense		0		3,830		0	
Total Expense - Library Services		20,000		13,943		10,000	
Total Expense - Dir Financial Services		900,000		826,998		760,000	
Unclassified Capital							
General Capital Expense		0		0		0	
Total Expense - Unclassified Capital		0		0		0	
Directorate - Development & Community Services							
Strategic Urban Planning		290,000		255,232		210,000	
Community Culture & Recreation							
Community, Culture & Recreation		50,000		13,500		100,000	
Total Expense - Community, Culture & Recreation		50,000		13,500		100,000	
Collier Park Retirement Complex		395,000		439,550		368,400	
Health & Regulatory Services							
Preventative Services		35,000		34,943		0	
Total Expense - Health & Regulatory Services		35,000		34,943		0	
Total Expense - Development & Community Services		770,000		743,226		678,400	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL SUMMARY
July-2013

Key Responsibility Areas	2012/2013		2012/2013		2013/2014		2013/2014
	Budget		Projection		Budget		Comments / Notes
Collier Park Golf Course							
Collier Park Golf Course		236,014		308,351		389,060	
Total Expense - Golf Course		236,014		308,351		389,060	
Directorate - Infrastructure Services							
Roads, Paths & Drains							
Roadworks		2,669,000		2,079,786		2,210,000	
Drainage		745,000		455,812		825,000	
Water Management Initiatives		263,000		145,014		250,000	
Paths		565,000		557,512		410,000	
Other		340,000		213,026		350,000	
Total - Roads, Paths & Drains		4,582,000		3,451,150		4,045,000	
Traffic Management		472,000		348,104		365,000	
Waste Management		165,000		116,125		415,000	
City Environment							
Streetscape Projects		685,000		660,250		320,000	
Park Development		1,119,000		1,068,761		640,000	
Street & Reserve Lighting		0		4,779		0	
Environmental Projects		366,000		273,310		497,000	
Foreshore Asset Management		449,500		382,193		460,000	
Total - City Environment		2,619,500		2,389,291		1,917,000	
Recoverable Works		120,500		174,212		0	
Building Management		586,000		638,166		1,275,195	
Other Projects - Asset Management		225,000		144,605		150,000	
Fleet Management		1,010,512		805,074		1,226,446	
Sustainability		145,000		76,616		110,000	
Total Expense - Dir Infrastructure Services		9,925,512		8,143,343		9,503,641	
Underground Power							
Underground Power Project		0		73,197		0	
Total - Underground Power		0		73,197		0	
TOTAL CAPITAL EXPENDITURE		12,617,526		10,637,139		16,388,851	



Schedule of Capital Projects >



CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL SUMMARY
July-2013

Key Responsibility Areas	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
CAPITAL REVENUE				
Chief Executive's Office				
Land Sales	550,000	749,974	22,850,000	
Major Community Building Grants	0	0	0	
Total Revenue - Chief Executive's Office	550,000	749,974	22,850,000	
Directorate - Financial & Info Services				
Building Grants	0	0	0	
Total Revenue - Financial & Info Services	0	0	0	
Directorate - Development & Community Services				
Collier Park Retirement Complex				
Collier Park Village	402,000	516,837	500,000	
Collier Park Hostel	0	0	0	
Total Revenue - Collier Park Retirement Complex	402,000	516,837	500,000	
Total Revenue - Dir Development & Community	402,000	516,837	500,000	
Collier Park Golf Course				
Collier Park Golf Course	0	0	0	
Total Revenue - Collier Park Golf Course	0	0	0	
Directorate - Infrastructure Services				
Roads, Paths & Drains	1,442,758	782,053	1,140,466	
Traffic Management	0	0	0	
City Environment	420,855	386,369	363,000	
Building Management	409,000	389,969	430,090	
Total Revenue - Dir Infrastructure Services	2,272,613	1,558,391	1,933,556	
Underground Power				
Underground Power	0	47,407	0	
Total Revenue - Underground Power	0	47,407	0	
TOTAL CAPITAL REVENUE	3,224,613	2,872,608	25,283,556	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL SUMMARY
July-2013

Key Responsibility Areas	2012/2013 Budget		2012/2013 Projection		2013/2014 Budget		2013/2014 Comments / Notes
CAPITAL EXPENDITURE							
Administration Projects							
Chief Executive's Office							
Administration		96,000		46,785		15,000	
Ranger Services		90,000		65,490		500,000	
Major Land & Building Initiatives		600,000		429,749		4,542,750	
Total Expense - Chief Executive's Office		786,000		542,025		5,057,750	
Directorate - Financial & Info Services							
Information Technology		880,000		813,054		750,000	
Finance Capital Expense		0		0		0	
Library Services							
General Capital Expense		20,000		10,113		10,000	
Heritage Capital Expense		0		3,830		0	
Total Expense - Library Services		20,000		13,943		10,000	
Total Expense - Dir Financial Services		900,000		826,998		760,000	
Unclassified Capital							
General Capital Expense		0		0		0	
Total Expense - Unclassified Capital		0		0		0	
Directorate - Development & Community Services							
Strategic Urban Planning		290,000		255,232		210,000	
Community Culture & Recreation							
Community, Culture & Recreation		50,000		13,500		100,000	
Total Expense - Community, Culture & Recreation		50,000		13,500		100,000	
Collier Park Retirement Complex		395,000		439,550		368,400	
Health & Regulatory Services							
Preventative Services		35,000		34,943		0	
Total Expense - Health & Regulatory Services		35,000		34,943		0	
Total Expense - Development & Community Services		770,000		743,226		678,400	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL SUMMARY
July-2013

Key Responsibility Areas	2012/2013		2012/2013		2013/2014		2013/2014
	Budget		Projection		Budget		Comments / Notes
Collier Park Golf Course							
Collier Park Golf Course		236,014		308,351		389,060	
Total Expense - Golf Course		236,014		308,351		389,060	
Directorate - Infrastructure Services							
Roads, Paths & Drains							
Roadworks		2,669,000		2,079,786		2,210,000	
Drainage		745,000		455,812		825,000	
Water Management Initiatives		263,000		145,014		250,000	
Paths		565,000		557,512		410,000	
Other		340,000		213,026		350,000	
Total - Roads, Paths & Drains		4,582,000		3,451,150		4,045,000	
Traffic Management		472,000		348,104		365,000	
Waste Management		165,000		116,125		415,000	
City Environment							
Streetscape Projects		685,000		660,250		320,000	
Park Development		1,119,000		1,068,761		640,000	
Street & Reserve Lighting		0		4,779		0	
Environmental Projects		366,000		273,310		497,000	
Foreshore Asset Management		449,500		382,193		460,000	
Total - City Environment		2,619,500		2,389,291		1,917,000	
Recoverable Works		120,500		174,212		0	
Building Management		586,000		638,166		1,275,195	
Other Projects - Asset Management		225,000		144,605		150,000	
Fleet Management		1,010,512		805,074		1,226,446	
Sustainability		145,000		76,616		110,000	
Total Expense - Dir Infrastructure Services		9,925,512		8,143,343		9,503,641	
Underground Power							
Underground Power Project		0		73,197		0	
Total - Underground Power		0		73,197		0	
TOTAL CAPITAL EXPENDITURE		12,617,526		10,637,139		16,388,851	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL REVENUE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Chief Executive's Office				
8839	0457	Sale of Land	550,000	749,974	22,850,000	
8853	108	Major Community Building Grants	0	0	0	
		Total Revenue - CEO Office	550,000	749,974	22,850,000	
		Dir - Financial & Info Services				
8799	0108	Building Project - Grant Funds	0	0	0	
		Total Revenue - Building Projects	0	0	0	
		Dir - Development & Community Services				
		Community, Culture & Recreation				
		Prior Year Revenue				
		Total Rev - Comm, Culture & Recreation	0	0	0	
		Collier Park Retirement Complex				
8811	0205	CPV - Ingoing Lease Premiums	402,000	516,837	500,000	
8812	0205	CPH - Ingoing Amounts	0	0	0	
		Total Revenue Collier Park Complex	402,000	516,837	500,000	
		Total Rev - Dir Develop & Comm Services	402,000	516,837	500,000	
		Community Projects				
		Prior Year Revenue	0	0	0	
		Total Revenue - Community Projects	0	0	0	
		Dir Infrastructure Services				
		Contributions - Roads & Streets				
5995	0421	Contributions - Unspecified	20,000	29,844	0	
5995	0424	Contributions - Sumps	0	0	0	
5995	0426	Contributions - Roadworks	0	0	0	
5995	0428	Contributions - Drains	0	0	0	
5995	0499	Road Reserve Access Inspection Fee	15,000	38,328	30,000	
		Sub Total	35,000	68,172	30,000	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL REVENUE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Capital Grants				
5999	0104	Specific Purpose Road Grants	1,275,258	559,892	882,966	Roadworks
5999	0105	Local Roads Grants	0	0	0	
5999	0106	Direct Roads Operating Grant	67,500	68,623	67,500	
5999	0109	Grant - Paths	65,000	85,366	160,000	Cycling Infrastructure (DOT)
		Sub Total	1,407,758	713,881	1,110,466	
		Sub Total - Roads & Streets	1,442,758	782,053	1,140,466	
		City Environment				
5998	0108	Grants	225,855	183,216	363,000	
5998	0421	Contributions - Unspecified	195,000	203,152	0	
5998	0425	Contributions - Street Trees	0	0	0	
5998	0427	Contributions - Parks	0	0	0	
		Sub Total	420,855	386,369	363,000	
		Sub Total - City Environment	420,855	386,369	363,000	
		Building Management				
5994	0421	Contribution to Building Works	0	2,610	100,000	Manning Seniors Cont to Mens Shed
5994	0108	Grants	409,000	231,359	330,090	LotteryWest - Mens Shed & Grayden Pav.
		Sub Total - Building Management	409,000	233,969	430,090	
		Underground Power Project				
5990	0015	Underground Power - Stage 5	0	(6,599)	0	
5990	0499	UGP - In Kind Costs Reimbursement	0	54,006	0	
		Sub Total - Underground Power	0	47,407	0	
		Total Dir Infrastructure	2,272,613	1,449,798	1,933,556	
		TOTAL CAPITAL REVENUE	3,224,613	2,716,608	25,283,556	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Chief Executive's Office				
		Administration Projects				
8750	5831	Civic Building Project	0	0	0	
8702	5831	Minor Office Refurbishment	60,000	19,984	0	
8715	5831	Civic Furnishings	16,000	13,441	15,000	
8754	5831	Performance Management System	20,000	13,360	0	
		Prior Year Projects	0	0		
		Add back Assets Capitalised	0	0	0	
		Sub Total	96,000	46,785	15,000	
		Major Land & Building Transactions				
8845	5831	Manning Hub Facility - Construction	150,000	55,472	2,850,000	
8508	5831	Land Transaction Costs	45,000	44,624	392,750	
8843	5831	Land Acquisition	250,000	180,348	0	
8851	4719	Land Management Strategy	0	0	50,000	
8914	5831	Old Mill Precinct	100,000	109,233	700,000	
8916	5831	Heritage Tram House	55,000	34,830	550,000	
		Add back Assets Capitalised	0	5,243	0	
		Sub Total	600,000	429,749	4,542,750	
		Ranger Services				
8828	5831	Parking Management Devices	90,000	52,740	0	
8852	5831	Animal Care Facility Upgrade	0	12,750	500,000	
		Add back Assets Capitalised		0		
		Sub Total	90,000	65,490	500,000	
		Total Exp - Chief Exec Office	786,000	542,025	5,057,750	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Director - Financial & Info Services				
8703	5831	Information Technology Acquisitions	117,000	21,854	255,000	Servers, PCs, Mobile Devs & Peripherals
8704	5831	Computer Network Enhancements	90,000	19,389	50,000	Radio Links, WAP & Communications
8705	5831	Electrical / Communication Equipment	12,000	3,176	27,500	
8760	5831	Data Storage / SAN	0	0	100,000	
8729	5831	Compactus Units - Records Area	0	0	20,000	
8726	5831	Tech for Meeting Rooms / Chamber	0	0	30,000	
8717	5831	GIS Development	0	0	22,500	
8708	5831	EDMS Project	60,000	63,146	0	Part funded from Reserve
8718	5831	Web Development	95,000	96,510	70,000	
8724	5831	Voicemail	0	0	15,000	
8721	5831	Software Acquisition	80,000	57,055	55,000	Document Reproduction & Civica
8756	5831	CRM System Implementation	290,000	375,909	0	
8757	5831	Sharepoint - Intranet	50,000	52,880	15,000	
8758	5831	CRM Workflow Development	86,000	52,508	90,000	
		Prior Year Projects	0	0	0	
		Add back Assets Capitalised	0	70,627	0	
		Sub Total	880,000	813,054	750,000	
		Library Services				
8840	5831	Library Shelving	0	0	0	
8841	5831	Library Furnishings	0	0	0	
8844	5831	Digitise Heritage Images	20,000	10,113	10,000	
		Sub Total	20,000	10,113	10,000	
		Heritage				
8830	5831	Old Mill Precinct	0	3,830	0	
		Prior Year Projects	0	0	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	0	3,830	0	
		Total Exp - Dir Fin & Info Services	900,000	826,998	760,000	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Dir Development & Community Services				
		Strategic Urban Planning				
8930	5831	Precinct Studies	290,000	255,232	210,000	
		Sub Total	290,000	255,232	210,000	
		Community, Culture & Recreation				
8831	5831	Public Art	0	0	50,000	Seed money for public art fund
		Prior Year Projects	0	0	0	
		Sub Total	0	0	50,000	
		Recreation & Youth Activities				
8504	5831	Community Facility Funding	50,000	13,500	50,000	
		Prior Year Projects	0	0	0	
		Sub Total	50,000	13,500	50,000	
		Council Halls				
8808	5831	Hall Furniture - Trestle Tables etc	0	0	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	0	0	0	
		Sub Total - Comm, Culture & Rec	50,000	13,500	100,000	
		Retirement Complex				
8809	3715	CP Village - Refurbishment	310,000	354,568	318,400	
8810	3715	CP Hostel - Refurbishment	85,000	84,982	50,000	
8810	3718	CP Hostel - Accreditation Fee	0	0	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	395,000	439,550	368,400	
		Health & Regulatory Services				
8952	5831	Sundry Equipment Purchases	35,000	0	0	
		Add back Assets Capitalised	0	34,943	0	
		Sub Total	35,000	34,943	0	
		Total Exp - Dir Develop & Community	770,000	743,226	678,400	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Collier Park Golf Course				
8505	5831	Plant Replacement - CPGC	9,460	0	150,000	
8535	5831	Major Maintenance Initiatives	0	0	0	
8536	5831	Island 9 Upgrade	0	79,459	0	
8537	5831	CPGC Loan Principal Expense	226,554	227,492	239,060	
		Prior Year Projects	0	0	0	
		Add back Assets Capitalised	0	1,400	0	
		Sub Total	236,014	308,351	389,060	
		Waste Management				
8951	5831	Bin Purchases / Plant Replacement	45,000	2,038	75,000	
8954	5831	Transfer Station Redevelopment	101,635	12,865	300,000	
8958	2500-2699	Greenwaste Tub Grinding	0	41,265	40,000	
8960	4719	Feasibility Study	15,000	12,180	0	
8955	5831	Transfer Station Plant	3,365	0	0	
		Add back Assets Capitalised	0	47,777	0	
		Sub Total	165,000	116,125	415,000	
		Underground Power Project				
8740	5831	UGP Stage 3	0	0	0	
8741	5831	UGP Stage 4	0	0	0	
8742	5831	UGP Stage 5	0	73,197	0	
		Previous Stages	0	0	0	
		Sub Total	0	73,197	0	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Roadworks				
5519	1500-1699	Centenary Ave (Duplicate North Lane)	600,000	46,113	0	
5524	1500-1699	Birdwood Ave (Murray - Bland)	130,000	7,898	0	
5525	1500-1699	Seventh Ave (Banksia - Landsdowne)	0	0	0	
5526	1500-1699	Walanna Drive (Adjacent to Shopping Centre)	10,000	12,011	0	
5542	1500-1699	Griffin Crescent (Elderfield - Marsh)	0	0	120,000	
5543	1500-1699	Labouchere Rd (South Tce - Preston St)	0	0	329,500	
5544	1500-1699	Manning Rd North (Elderfield - Gillon)	0	0	285,500	
5546	1500-1699	Manning Rd / Conlon St Intersection	0	0	85,000	
5547	1500-1699	Richardson St (Melville Pde - Labouchere)	0	0	120,000	
5548	1500-1699	Landsdowne St (Fourth - Seventh Ave)	0	0	135,000	
5549	1500-1699	Cloister Ave (Duckett - Welwyn)	0	0	125,000	
5551	1500-1699	Challenger Ave (Griffin - Cloister Ave)	0	0	85,000	
5552	1500-1699	Vista St (Collins - Dyson)	0	0	110,000	
5553	1500-1699	Alston Ave (Labouchere - Mary)	0	0	165,000	
5554	1500-1699	Seventh Ave (Banksia - Landsdowne)	0	0	145,000	
5555	1500-1699	Walanna Drive (Melinga - Lowan Loop)	0	0	100,000	
5556	1500-1699	Mt Henry Rd (Hope - Edgewater)	0	0	195,000	
5557	1500-1699	ROW 124	0	0	140,000	
5558	1500-1699	Melville Pde / Preston St - Public Parking	0	0	70,000	
		Prior Year Projects	1,929,000	2,013,764	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	2,669,000	2,079,786	2,210,000	
		Water Management				
5514	4719	Drainage & WSUD Studies	170,000	67,643	100,000	
5515	1500-1699	Water Management Initiatives	63,000	76,270	150,000	
5516	2820-2840	WSUD Best Practice Guidelines	30,000	1,100	0	
		Sub Total	263,000	145,014	250,000	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Drainage				
5503	1500-1699	Unwin Cres Drainage (Sulman - Welwyn)	72,000	5,104	0	
5506	1500-1699	Queen St Drainage (Near SP Esplanade)	5,000	3,831	150,000	
5507	1500-1699	Melville Pde Drainage (Near Lyall St Pump Stn)	10,000	3,448	100,000	
5528	1500-1699	Sulman Ave Drainage (Unwin - River Way)	200,000	74,515	150,000	
5529	1500-1699	Insall GPT - Melville Pde	5,000	2,874	75,000	
5559	1500-1699	Storm Drain Infrastructure - Catchment 32	0	0	60,000	
5560	1500-1699	Storm Drain Infrastructure - Catchment 115	0	0	35,000	
5561	1500-1699	Storm Drain Infrastructure - Catchment 40	0	0	60,000	
5562	1500-1699	Storm Drain Infrastructure - Catchment 51	0	0	45,000	
5563	1500-1699	Storm Drain Infrastructure - Catchment 36	0	0	60,000	
5564	1500-1699	Storm Drain Infrastructure - Catchment 32	0	0	90,000	
		Prior Year Projects (C.Fwd)	453,000	366,040		
		Add back Assets Capitalised	0	0	0	
		Sub Total	745,000	455,812	825,000	
		Paths				
5005	1500-1699	Footpath Maintenance / Replacement	250,000	249,650	150,000	
5483	1500-1699	Salter Pt Path Infill	0	0	150,000	
5484	1500-1699	Path Infill Program	70,000	88,813	50,000	
5537	1500-1699	Murray St Path Extension	60,000	45,102	0	
5539	1500-1699	Bodkin Park Shared Path Upgrade	5,000	2,299	60,000	
5540	1500-1699	Collier Walking Trail	100,000	79,562	0	
		Prior Year Projects (C.Fwd)	80,000	92,085	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	565,000	557,512	410,000	
		Other				
5007	1500-1699	Bike Plan Implementation / Signage	60,000	30,267	30,000	
5061	1519	Bus Shelters	30,000	21,544	0	
5541	1500-1699	Upgrade to Cycling Infrastructure	250,000	161,216	320,000	
		Add back Assets Capitalised	0	0	0	
		Sub Total	340,000	213,026	350,000	
		Total Exp - Roads, Paths & Drains	4,582,000	3,451,150	4,045,000	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Fleet Management				
8000	5831	Mobile Plant Acquisitions	1,010,512	367,210	1,226,446	
		Add back Assets Capitalised	0	437,864	0	
		Sub Total	1,010,512	805,074	1,226,446	
		Traffic Management				
7250	4719	LATM Studies	50,000	36,464	50,000	
7141	4719	Planning & Forward Design	75,000	32,409	0	
7143	1500-1699	Thelma - Murray St Service Relocations	70,000	4,643	0	
7144	1500-1699	Roberts St - Kiss & Ride Facility	0	0	70,000	
7145	1500-1699	Area 9A & 9B Traffic Management	0	0	70,000	
7146	1500-1699	Henley St / Edgecombe Intersection	0	0	30,000	
7147	1500-1699	Clydesdale - McDougall St Intersection	0	0	45,000	
7148	4719	Mends St Upgrade Planning	0	0	100,000	
		Prior Year Projects	277,000	274,588	0	
		Add back Assets Capitalised	0	0	0	
		Total Exp - Traffic Management	472,000	348,104	365,000	
		Other Projects - Asset Management				
6260	5831	Asset Management Initiatives	225,000	144,605	150,000	
		Prior Year Projects	0	0	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	225,000	144,605	150,000	
		Recoverable Works				
6999	Various	Recoverable Works	120,500	174,212	0	
		Sub Total	120,500	174,212	0	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Streetscape Projects				
6160	2500-2699	TMM Improvements	70,000	70,828	50,000	
6215	2500-2699	Judd St Freeway Off Ramp Landscape	290,000	264,663	0	
6266	2500-2699	Walanna Drive Median Landscaping	5,000	1,916	50,000	
6267	2500-2699	Street Tree Planting Program	100,000	100,631	150,000	
6283	2500-2699	Manning Rd Streetscape (Centenary - Kent)	0	0	70,000	
		Prior Year Projects	220,000	222,212	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	685,000	660,250	320,000	
		Park Development				
6035	2548	Pump & Bore Replacement	100,000	134,826	100,000	
6092	2500-2699	Playground Equipment Upgrades	100,000	103,114	100,000	
6262	2500-4719	Master Plan & Design for Parks	0	0	60,000	
6263	2500-2699	McDougall Park District Playground	67,000	54,189	0	
6269	2500-2699	Water Strategy Implementation	100,000	78,284	50,000	
6270	5831	EMS for Parks Operations	10,000	10,000	40,000	
6271	4719	Park Tree Asset Pickup	50,000	48,641	30,000	
6272	1500-1699	Access to McDougall Park Community Garden	15,000	4,070	0	
6273	1500-2699	Park Furniture / Shelter / BBQ Upgrades	170,000	144,606	40,000	
6274	2500-2699	Landscaping in Hydro Zoned Parks	50,000	50,904	50,000	
6275	2500-2699	Park Perimeter Asset Upgrades	20,000	13,266	0	
6284	1500-2699	Irrigation Upgrades	0	0	100,000	
6285	1500-2699	Park Lighting	0	0	70,000	
		Prior Year Projects	437,000	426,862	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	1,119,000	1,068,761	640,000	
		Street & Reserve Lighting				
		Prior Year Projects	0	4,779	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	0	4,779	0	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Environmental Projects				
6176	2500-2699	Green Plan Implementation	35,000	11,282	20,000	
6187	2500-2699	Clontarf Foreshore Rehabilitation	0	0	32,000	
6206	2500-2699	Cloisters Foreshore Erosion Control	0	0	20,000	
6257	2500-2699	Erosion Control - Western Foreshore	0	0	172,000	
6277	2500-2699	McDougall Lake Resoration	30,000	15,443	0	
6278	2500-2699	Salter Pt / Waterford Restoration Plan	100,000	53,482	18,000	
6279	2500-2699	Mt Henry Peninsula Restoration Plan	65,000	55,799	160,000	
6286	2500-2699	Weed Mapping Project	0	0	15,000	
6287	2500-2699	Foreshores Management Plan	0	0	60,000	
		Prior Year Projects	136,000	137,303	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	366,000	273,310	497,000	
		Foreshore Asset Management				
6209	2500-2699	River Wall Maint Works	293,000	294,977	260,000	
6280	2500-2699	Kwinana Foreshore Mgt Plan	80,000	3,065	50,000	
6288	2500-2699	Coode St Boat Ramp Refurbishment	0	0	100,000	
6289	4719	Mend St Jetty Promenade Wall Design	0	0	50,000	
		Prior Year Projects	76,500	84,150	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	449,500	382,193	460,000	
		Total Exp - City Environment	2,619,500	2,389,291	1,917,000	

CITY OF SOUTH PERTH
2013/2014 BUDGET - CAPITAL EXPENDITURE
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
		Building Management				
8118	4500-4699	Operations Centre Upgrade	10,000	30,296	460,000	
8127	5831	SP Rugby Club	17,000	7,125	0	
8131	4500-4699	Roof & Gutter Replacement Program	25,000	958	0	
8135	4500-4699	Redmond Reserve - Stairs / Boardwalk Design	20,000	3,039	0	
8137	4500-4699	Grayden Pavillion Upgrade	247,000	365,639	425,195	
8138	4500-4699	Vista St Kindergarten Works	30,000	8,707	45,000	
8139	4500-4699	Civic Centre Patio Roof	0	0	15,000	
8140	4500-4699	Hensman St Kindergarten	0	0	5,000	
8141	4500-4699	LED Lighting Replacements (Various locations)	0	0	25,000	
8142	4500-4699	Manning Mens Shed			300,000	
		Prior Year Projects	237,000	222,403	0	
		Add back Assets Capitalised	0	0	0	
		Sub Total	586,000	638,166	1,275,195	
		Sustainability				
6190	5831	Sustainability Education Program	25,000	0	0	
6193	5831	Sustainability Action Plan	120,000	76,616	110,000	
		Sub Total	145,000	76,616	110,000	
		Total Exp - Infrastructure Services	9,925,512	8,143,343	9,503,641	
		TOTAL CAPITAL EXPENDITURE	12,617,526	10,637,139	16,388,851	



Schedule of Carried Forward Works >



SCHEDULE OF CARRY FORWARD WORKS

Account No	Account Description	Justification for Carrying Work Forward	Anticipated
8954.5831	Transfer Station Redevelopment	Project in progress but incomplete at year end.	85,000
5519.1500.30	Centenary Ave (Duplicate North Lane)	Project in progress but incomplete at year end.	550,000
5526.1500.30	Walanna Drive (Lowan - Gillon)	Project in progress but incomplete at year end.	75,000
5524.1500.30	Birdwood Ave (Murray - Bland)	Project in progress but incomplete at year end.	122,000
5514.4719	Drainage & WSUD Studies	Project in progress but incomplete at year end.	90,000
5516.2820	WSUD Best Practice Guidelines	Project in progress but incomplete at year end.	27,500
5503.1500.30	Unwin Cres Drainage (Sulman - Welwyn)	Project in progress but incomplete at year end.	65,000
5528.1500.30	Sulman Ave Drainage (Unwin - River Way)	Project in progress but incomplete at year end.	25,000
5537.1500.30	Murray St Path Extension	Project in progress but incomplete at year end.	14,000
5540.1500.30	Collier Walking Trail	Project in progress but incomplete at year end.	20,000
5007.1500.30	Bike Plan Implementation / Signage	Project in progress but incomplete at year end.	29,000
5541.1500.30	Upgrade to Cycling Infrastructure	Project in progress but incomplete at year end.	88,000
7141.4719	Planning & Forward Design	Project in progress but incomplete at year end.	40,000
7143.1500.30	Thelma - Murray St Service Relocations	Project in progress but incomplete at year end.	30,000
8000.5831	Mobile Plant Acquisitions	Project in progress but incomplete at year end.	37,000
8702.5831	Minor Office Refurbishment	Project in progress but incomplete at year end.	40,000
8703.5831	IT Acquisitions	Project in progress but incomplete at year end.	40,000
8844.5831	Digitise Heritage Images	Project in progress but incomplete at year end.	10,000
6215.2500.30	Judd St Landscaping	Project in progress but incomplete at year end.	25,000
6273.2500.30	Park Furniture	Project in progress but incomplete at year end.	6,000
6260.2500.30	Asset Management	Project in progress but incomplete at year end.	15,000
6263.2500.30	McDougall Park Playground	Project in progress but incomplete at year end.	12,000
6272.2500.30	Access to McDougall Park Community Garden	Project in progress but incomplete at year end.	10,000
6275.2500.30	Park Perimeter Fencing	Project in progress but incomplete at year end.	6,000
6277.2500.30	McDougall Lake Restoration	Project in progress but incomplete at year end.	14,000
6278.2500.30	Salter Pt / Waterford Restoration	Project in progress but incomplete at year end.	45,000
6280.2500.30	Kwinana Foreshore Management Plan	Project in progress but incomplete at year end.	75,000
8127.4500.30	South Perth Rugby Club Clubhouse	Project in progress but incomplete at year end.	10,000
8131.4500.30	Roof & Gutter Replacement Program	Project in progress but incomplete at year end.	14,000
8135.4500.30	Redmond Reserve Stairs	Project in progress but incomplete at year end.	17,000
8138.4500.30	Vista St Kindergarten Works	Project in progress but incomplete at year end.	21,000
6190.5831	Sustainability Educatin	Project in progress but incomplete at year end.	25,000
6193.5831	Sustainability Projects	Project in progress but incomplete at year end.	15,000
8704.5831	IT Network	Project in progress but incomplete at year end.	25,000
	Residual Projects	Project in progress but incomplete at year end.	40,833

1,763,333



Schedule of Movements in Reserve Funds >



MOVEMENTS IN RESERVES
2013/2014 BUDGET - MOVEMENT IN RESERVES
July-2013

Account Number		Account Description		2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
9901		Plant Replacement Reserve 1	M				
9901	0435	Interest Revenue		(36,368)	(31,259)	(35,519)	
9901	7801	Transfer from Municipal Fund		(350,000)	(350,000)	(350,000)	
9901	7802	Transfer to Municipal Fund		400,000	400,000	400,000	
1044	9901	Transfer to Reserves		386,368	381,259	385,519	
1045	9901	Transfer from Reserves		(400,000)	(400,000)	(400,000)	
9906		Future Municipal Works Reserve	M				
9906	0435	Interest Revenue		(40,943)	(38,441)	(29,586)	
9906	7801	Transfer from Municipal Fund		0	0	0	
9906	7802	Transfer to Municipal Fund		0	0	500,000	
1044	9906	Transfer to Reserves		40,943	38,441	29,586	
1045	9906	Transfer from Reserves		0	0	(500,000)	
9907		CPV Loan Offset Reserve	Q				
9907	0435	Interest Revenue		(776,688)	(778,978)	(927,133)	
9907	7801	Transfer from Municipal Fund		(2,500,000)	(2,804,215)	(2,500,000)	
9907	7802	Transfer to Municipal Fund		2,000,000	2,181,609	2,000,000	
1044	9907	Transfer to Reserves		3,276,688	3,583,193	3,427,133	
1045	9907	Transfer from Reserves		(2,000,000)	(2,181,609)	(2,000,000)	
9908		CPH Capital Works Reserve	Q				
9908	0435	Interest Revenue		(146,305)	(133,310)	(168,684)	
9908	7801	Transfer from Municipal Fund		0	0	0	
9908	7802	Transfer to Municipal Fund		296,646	538,495	317,849	Operating Result & Capital Exp
1044	9908	Transfer to Reserves		146,305	133,310	168,684	
1045	9908	Transfer from Reserves		(296,646)	(538,495)	(317,849)	

MOVEMENTS IN RESERVES
2013/2014 BUDGET - MOVEMENT IN RESERVES
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
9910		CPH Accommodation Bonds Reserve	Q			
9910	0435	Interest Revenue	0	0	0	
9910	7801	Transfer from Municipal Fund	(700,000)	(622,000)	0	
9910	7802	Transfer to Municipal Fund	500,000	966,579	0	
1044	9910	Transfer to Reserves	700,000	622,000	0	
1045	9910	Transfer from Reserves	(500,000)	(966,579)	0	
9911		CPGC Reserve	Q			
9911	0435	Interest Revenue	(123)	(4,730)	0	
9911	7801	Transfer from Municipal Fund	(256,355)	(181,791)	(908,995)	Operating Result
9911	7802	Transfer to Municipal Fund	458,425	308,351	612,724	Capital Exp + Dividend to Muni Fund
1044	9911	Transfer to Reserves	256,478	186,521	908,995	
1045	9911	Transfer from Reserves	(458,425)	(308,351)	(612,724)	
9912		Waste Management Reserve	Q			
9912	0435	Interest Revenue	(207,350)	(200,795)	(167,589)	
9912	7801	Transfer from Municipal Fund	(156,297)	(209,974)	(210,747)	
9912	7802	Transfer to Municipal Fund	508,365	491,124	2,065,000	Capital & Funds returned to Muni.
1044	9912	Transfer to Reserves	363,647	410,769	378,336	
1045	9912	Transfer from Reserves	(508,365)	(491,124)	(2,065,000)	
9913		Reticulation & Pump Reserve	M			
9913	0435	Interest Revenue	(10,680)	(9,440)	(11,089)	
9913	7801	Transfer from Municipal Fund	0	0	0	
9913	7802	Transfer to Municipal Fund	0	0	0	
1044	9913	Transfer to Reserves	10,680	9,440	11,089	
1045	9913	Transfer from Reserves	0	0	0	

MOVEMENTS IN RESERVES
2013/2014 BUDGET - MOVEMENT IN RESERVES
July-2013

Account Number		Account Description		2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
9915		Information Technology Reserve	M				
9915	0435	Interest Revenue		(24,548)	(19,847)	(25,489)	
9915	7801	Transfer from Municipal Fund		(100,000)	(100,000)	(100,000)	
9915	7802	Transfer to Municipal Fund		50,000	50,000	150,000	
1044	9915	Transfer to Reserves		124,548	119,847	125,489	
1045	9915	Transfer from Reserves		(50,000)	(50,000)	(150,000)	
9916		Insurance Risk Reserve	M				
9916	0435	Interest Revenue		(1,994)	(2,957)	(7,965)	
9916	7801	Transfer from Municipal Fund		(100,000)	(100,000)	(25,000)	
9916	7802	Transfer to Municipal Fund		0	0	0	
1044	9916	Transfer to Reserves		101,994	102,957	32,965	
1045	9916	Transfer from Reserves		0	0	0	
9917		Asset Enhancement Reserve					
9917	0435	Interest Revenue		(10,860)	(10,219)	(237,682)	
9917	7801	Transfer from Municipal Fund		(937,500)	(887,500)	(22,850,000)	Sale of land
9917	7802	Transfer to Municipal Fund		0	0	5,080,000	
1044	9917	Transfer to Reserves		948,360	897,719	23,087,682	
1045	9917	Transfer from Reserves		0	0	(5,080,000)	
9918		Footpath Reserve	M				
9918	0435	Interest Revenue		(7,142)	(6,474)	(7,604)	
9918	7801	Transfer from Municipal Fund		0	0	0	
9918	7802	Transfer to Municipal Fund		0	0	0	
1044	9918	Transfer to Reserves		7,142	6,474	7,604	
1045	9918	Transfer from Reserves		0	0	0	

MOVEMENTS IN RESERVES
2013/2014 BUDGET - MOVEMENT IN RESERVES
July-2013

Account Number		Account Description		2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
9921		Underground Power Reserve	M				
9921	0435	Interest Revenue		(4,657)	(2,668)	(5,053)	
9921	7801	Transfer from Municipal Fund		0	0	0	
9921	7802	Transfer to Municipal Fund		0	0	0	
1044	9921	Transfer to Reserves		4,657	2,668	5,053	
1045	9921	Transfer from Reserves		0	0	0	
9922		Parking Facilities Reserve					
9922	0435	Interest Revenue	M	(6,428)	(5,832)	(6,849)	
9922	7801	Transfer from Municipal Fund		0	0	0	
9922	7802	Transfer to Municipal Fund		0	0	0	
1044	9922	Transfer to Reserves		6,428	5,832	6,849	
1045	9922	Transfer from Reserves		0	0	0	
9923		Collier Park Village Reserve	Q				
9923	0435	Interest Revenue		(76,309)	(75,005)	(84,557)	
9923	7801	Transfer from Municipal Fund		(400,000)	(499,759)	(500,000)	Ingoing Premium & Refurb Levy
9923	7802	Transfer to Municipal Fund		464,797	508,835	433,893	Capital & Operating Loss
1044	9923	Transfer to Reserves		476,309	574,764	584,557	
1045	9923	Transfer from Reserves		(464,797)	(508,835)	(433,893)	
9924		River Wall Reserve	M				
9924	0435	Interest Revenue		(46,100)	(45,423)	(53,220)	
9924	7801	Transfer from Municipal Fund		(200,000)	(200,000)	0	
9924	7802	Transfer to Municipal Fund		0	0	250,000	
1044	9924	Transfer to Reserves		246,100	245,423	53,220	
1045	9924	Transfer from Reserves		0	0	(250,000)	

MOVEMENTS IN RESERVES
2013/2014 BUDGET - MOVEMENT IN RESERVES
July-2013

Account Number		Account Description		2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
9925		Railway Station Precinct Reserve	M				
9925	0435	Interest Revenue		(33,110)	(30,042)	(35,286)	
9925	7801	Transfer from Municipal Fund		0	0	0	
9925	7802	Transfer to Municipal Fund		0	0	0	
1044	9925	Transfer to Reserves		33,110	30,042	35,286	
1045	9925	Transfer from Reserves		0	0	0	
9926		Future Building Projects Reserve	M				
9926	0435	Interest Revenue		(64,077)	(74,015)	(105,176)	
9926	7801	Transfer from Municipal Fund		(500,000)	(500,000)	0	
9926	7802	Transfer to Municipal Fund		0	0	0	
1044	9926	Transfer to Reserves		564,077	574,015	105,176	
1045	9926	Transfer from Reserves		0	0	0	
9927		Future Transport Works Reserve	M				
9927	0435	Interest Revenue		(27,994)	(24,115)	(24,589)	
9927	7801	Transfer from Municipal Fund		0	0	0	
9927	7802	Transfer to Municipal Fund		100,000	100,000	0	
1044	9927	Transfer to Reserves		27,994	24,115	24,589	
1045	9927	Transfer from Reserves		(100,000)	(100,000)	0	
9928		Future Streetscapes Works Reserve	M				
9928	0435	Interest Revenue		(4,509)	(3,603)	(4,823)	
9928	7801	Transfer from Municipal Fund		0	0	0	
9928	7802	Transfer to Municipal Fund		0	0	0	
1044	9928	Transfer to Reserves		4,509	3,603	4,823	
1045	9928	Transfer from Reserves		0	0	0	

MOVEMENTS IN RESERVES
2013/2014 BUDGET - MOVEMENT IN RESERVES
July-2013

Account Number		Account Description	2012/2013 Budget	2012/2013 Projection	2013/2014 Budget	2013/2014 Comments / Notes
9929		Future Parks Projects Reserve	M			
9929	0435	Interest Revenue	(234)	502	(286)	
9929	7801	Transfer from Municipal Fund	0	0	0	
9929	7802	Transfer to Municipal Fund	0	0	0	
1044	9929	Transfer to Reserves	234	(502)	286	
1045	9929	Transfer from Reserves	0	0	0	
9930		Sustainable Infrastructure Reserve	M			
9930	0435	Interest Revenue	(43,826)	(37,869)	(59,352)	
9930	7801	Transfer from Municipal Fund	(350,000)	(350,000)	(350,000)	
9930	7802	Transfer to Municipal Fund	0	0	200,000	
1044	9930	Transfer to Reserves	393,826	387,869	409,352	
1045	9930	Transfer from Reserves	0	0	(200,000)	
		Reserve Movement Totals				
	0435	Interest Revenue	(1,570,245)	(1,534,521)	(1,997,531)	
	7801	Transfer from Municipal Fund	(6,550,152)	(6,805,239)	(27,794,742)	
	7802	Transfer to Municipal Fund	4,778,233	5,544,993	12,009,466	
	1044	Transfer to Reserves	8,120,397	8,339,760	29,792,273	
	1045	Transfer from Reserves	(4,778,233)	(5,544,993)	(12,009,466)	