

# ATTACHMENTS

## **Special Council Meeting**

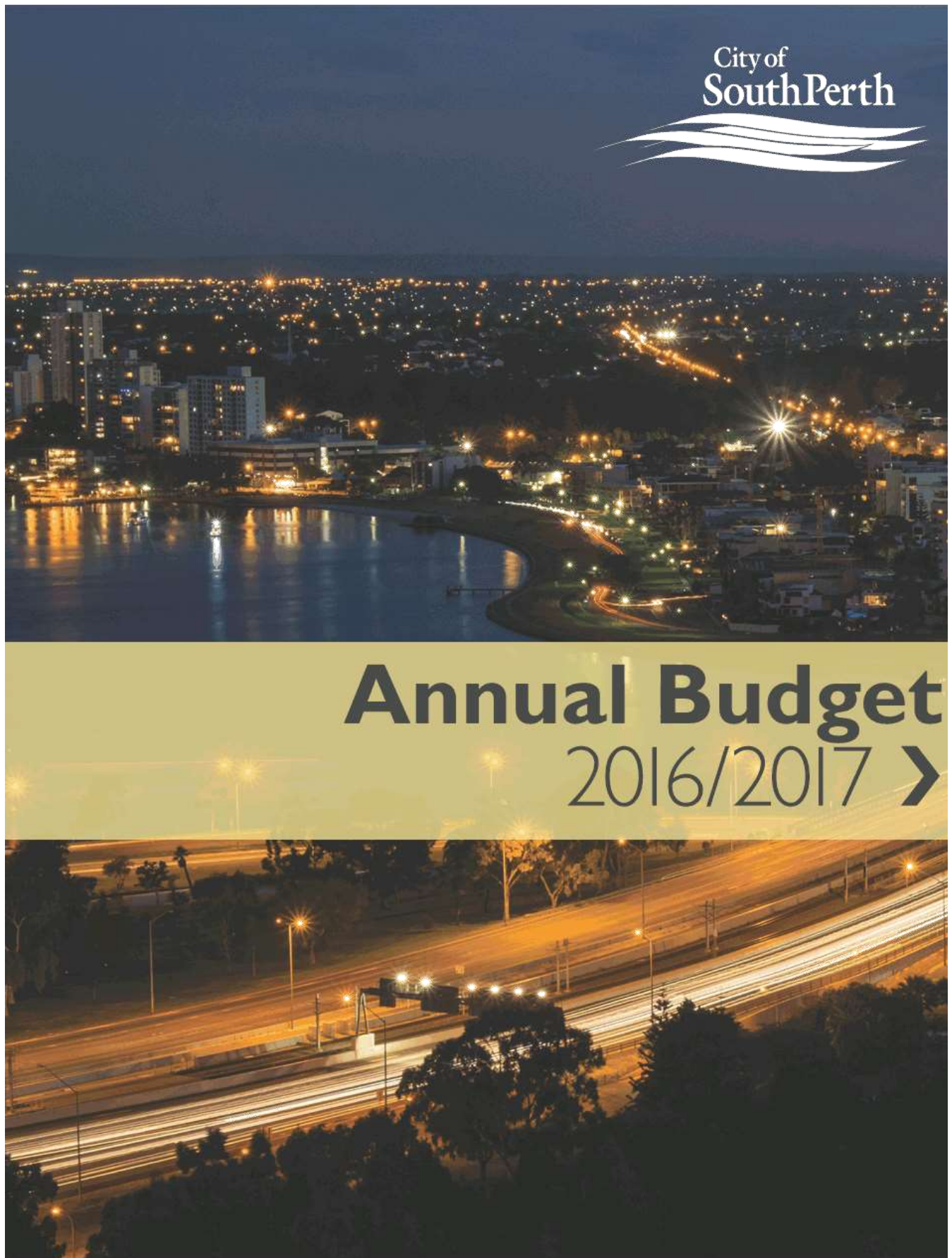
12 July 2016

# ATTACHMENTS TO AGENDA ITEMS

Special Council Meeting - 12 July 2016

## Contents

<b>7.6.I</b>	<b>ADOPTION OF THE 2016/2017 ANNUAL BUDGET</b>	
Attachment (a):	2016/2017 Budget Document	2
Attachment (b):	2016-2017 Schedule of Fees and Charges	88



**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

**1. INTRODUCTION**

The City of South Perth recognises that effective financial management and good stewardship of its assets are among the most important responsibilities that a local government performs for the community. The City's 2016/2017 Annual Budget delivers some very significant new community assets whilst demonstrating responsible and sustainable management of the City's financial resources. It provides 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 Strategic Plan and consistent with our Corporate Business Plan and the financial parameters in the Long Term Financial Plan, this Budget provides a blueprint for accountable and responsible financial management during the 2016/2017 year.

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 effectively determine the range and quality 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 has complemented the work of the Council Members and professional officers in developing the Budget.

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

The City of South Perth 2016/2017 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 leadership team 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 business units 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 that form 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 2016/2017 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 2016/2017 Capital Budget includes the commencement of construction of several highly anticipated major new community facilities but it also supports responsible spending on roads, paths and drainage infrastructure. 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.



**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

**1.3. MOVEMENTS IN RESERVES**

Funding to and from cash backed Reserves for 2016/2017 (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 have been placed in the Major Community Facilities Reserve to provide funding for discretionary capital projects in the current year and into the future.

Significant capital initiatives in 2016/2017 will be supported by monies previously provided in reserves - including major community facilities at Ernest Johnson Oval, Miller's Pool and the Connect South Project. Information technology and reticulation replacement all enjoy contributions from cash-backed reserves accumulated in prior years. Reserves also offer non-rates funding options when making financial decisions about major asset preservation projects.

**1.4. MUNICIPAL 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 and Section 6.20 of the Local Government Act. 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.

The City has undertaken several tranches of fixed rate borrowings in previous years as part of its own strategic funding model. As the older debt is maturing, new municipal borrowings can be considered where appropriate, as our debt servicing ratios are still well within the limits of both debt covenant levels and industry benchmarks. Borrowings may be considered to address the effects of inter-generational equity in relation to large community facilities where the capital expenditure occurs within a single year but the community benefit from those facilities extends for several decades.

The City does not plan to undertake borrowings this year as part of the funding package.

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 the City's ratepayers for servicing these loans. Currently the City has five self-supporting loans to community sporting groups or associations.

Details of all loans (existing and proposed if any) are contained at Note 10 of the Statutory Budget.

**2. BUDGET PARAMETERS**

The significant assumptions on which the 2016/2017 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 6.5400 cents in the dollar (6.3098 cents in 2015/2016).
- (b) A minimum rate payment of \$940.00 will apply in 2016/2017 compared to \$910.00 in 2015/2016. (This means that 11.3% of properties will be minimum-rated this year - well within the maximum allowable level of 50% and close to last year's 11.2%)
- (c) A standard domestic Rubbish Service Charge will increase to \$272.00 in 2016/2017 (last year \$262.00) - 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 Local Government Financial Management Regulation 67.
- (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 Local Government Financial Management Regulation 67.
- (f) 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 GST Ruling applicable to the City.
- (g) The Emergency Services Levy (ESL), that is included on rates notices at the gazetted rate, is a state government charge that local governments are required to collect and remit to the Fire & Emergency Services Authority.

**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

**3. BUDGET STRUCTURE**

In addition to the Statutory Budget format, the 2015/2016 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
- Corporate costs & overheads allocated

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 cash backed Reserves
- The accrual Opening Position carried forward from the previous year.

**4. BUDGET OVERVIEW**

**4.1. DEVELOPING THE ANNUAL BUDGET**

In developing its Annual Budget, the City must establish the three main elements of its budget model - its 'Cash Demand', the 'Funding from Sources other than Rates' & then the 'Amount Required to be Raised from Rates'.

**Cash Demand:**

- Required funding to deliver Operational Programs and Services
- Required funding for the Acquisition or Creation of Assets
- Amount of Cash Reserves to be created
- Funding required for repayment of Borrowings
- Adjusted for and Non-Cash Items

**Funding from Sources other than Rates:**

- Grant funds - Operational
- Fees & Charges
- Investment revenue
- Grant Funds - for Developing Assets
- Proceeds from Asset Sales
- Cash Reserves Used
- Borrowings

(Total Cash Demand) - (Funding from Sources other than Rates) = Amount Required to be Raised from Rates.

Once that amount is known, and the Valuer General advises the City of the Total Gross Rental Value (GRV) of all ratable properties in the City, it is simply a matter of dividing the Total GRV by the Amount Required from Rates to determine the Rate in the \$ that is applied to the GRV of each property. This establishes the rates for each property.

**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

**4.2. ANNUAL RATES & RUBBISH CHARGES**

Properties in the City are rated based on the Gross Rental Value (GRV) of the property. GRV is an independent determination of the likely annual return on a property after deduction of rates and land taxes. For example a property assessed as having a GRV of \$26,000 would reflect the assessed rental return after rates and taxes being \$500 per week.

The WA Valuer General's Office provided a new GRV for every property in the City as at 1 July 2014 and does so on a three yearly cycle. The City is obliged to use these values to establish the 2016/2017 rates - which are determined by applying a nominated rate in the dollar to the GRV of each property to set the rates to be levied against each property.

The City has established a 'Rate in the Dollar' for 2016/2017 of 6.5400 cents per dollar of assessed Gross Rental Value. It was 6.3098 cents in 2015/2016 - representing an increase of 3.65%. This rate in the dollar will apply to the Gross Rental Valuations (GRV) as supplied by the Valuer General's Office for each property in the City.

It is important to note, the rate in the dollar of 6.5400 cents is the sixth lowest to be levied by the City at any time since 1997 - providing conclusive evidence that increases in rates over the last 19 years have been driven largely by increases in property valuations (and GRVs) rather than as a result of Council decisions on rates. Changes in the rate in the dollar charged by the City over the years and the recent downwards movements in that rate in the dollar is demonstrated in the Budget newsletter which accompanies the annual rates notice.

The impact of the increase in all Council charges (rates and rubbish charges) for an 'average property' in the city (having a GRV of \$26,046) compared to 2015/2016 is 4.14%. However, when the impact of the state government Emergency Services Levy (ESL) is added in, that increase in all charges becomes 4.06% or \$1.73 per week. The combined increase for minimum rated properties is 3.32% or \$0.86 per week.

Older Australians will continue to the benefits of the Rates Rebates and Deferrals scheme which entitles them to specific concessions on their local government rates. However, for the 2016/2017 year, the pension concession has been capped at a maximum of \$750.00 following a decision made in the 2015 state government budget.

The standard domestic rubbish service charge increases from \$262.00 to \$272.00 which is still one of the lowest of all metropolitan local governments. The charge reflects a full cost recovery for this service which includes weekly rubbish pick-up, fortnightly recycling collection and two kerb-side rubbish collections per year. 1,100 litre rubbish services for rateable commercial properties are \$1,360.00. Non rateable properties will pay \$375.00 per standard rubbish service and \$1,875.00 for 1,100 litre bin services.

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

**2016/2017 - Forecast Rate Yield**

Property Class	Ratable Value	Rate In \$	Rate Yield \$	Min No	Min \$	Total Yield
Residential	463,729,755	6.5400	28,472,375	2,203	2,070,820	30,543,195
Commercial	55,418,605	6.5400	3,583,455	51	47,940	3,631,395
Interim		6.5400	100,000	-	-	100,000
<b>Total</b>	<b>\$519,148,360</b>		<b>\$32,155,830</b>	<b>2,254</b>	<b>2,118,760</b>	<b>34,274,590</b>

**Impact of 2016/2017 Rates & Charges**

Type of Rate	2015/2016	2016/2017
Rates, Rubbish & ESL Charge - Minimum GRV (GRV of less than \$14,373)	\$1,349.39	\$1,394.14
Rates, Rubbish & ESL Charge - Average GRV (GRV of \$26,046)	\$2,215.56	\$2,305.46
Percentage of Minimum Rated Properties	11.2%	11.3%

**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

**4.3. RESERVE FUNDING**

Planned transfers from Reserves to the Municipal Fund in 2016/2017 are \$10.36M in net terms after re-investing some \$1.61M 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 the next phase in a planned strategic accumulation and use of cash backed reserves to fund significant building projects, infrastructure projects and technology acquisitions.

In 2016/2017, the planned transfers to Reserves are largely related to transferring the proceeds of strategic land disposals. These monies are then being applied in the current and subsequent years to fund several significant discretionary capital projects including several in the budget including the EJ Oval Precinct Upgrade, Connect South project, Millers Pool project and the George Burnett Leisure Centre (Dry Area) expansion in future years.

Major transfers out of Reserves back to the Municipal fund in 2016/2017 represent contributions towards the EJ Oval Precinct, Miller's Pool and Connect South project.

Cash backed reserves are expected to have a balance of \$41.40M at 30 June 2017 - including those quarantined for the purposes of the Collier Park Retirement Village, 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 69% (\$28.62M) worth of the anticipated year-end balance.

The other 31% (\$12.78M) are Discretionary City Reserve Funds for future projects - primarily being strategic land disposal proceeds held in the Major Community Facilities Reserve (formerly Asset Enhancement Reserve) that will provide allocations for future major community projects. The remaining monies in other specific purpose discretionary reserves will contribute to acquisitions of plant & equipment, technology, parking management facilities and infrastructure projects.

During the 2015/2016 budget process, the City consolidated its existing Reserves from 24 separate reserves down to 14. Several inactive reserves were closed and some other smaller reserves having similar purposes were consolidated into existing reserves. That change provided greater clarity around the purposes for which the reserves are established and will streamline administration of the cash backed reserves. The Asset Enhancement Reserve was re-titled Major Community Facilities Reserve (although its purpose remains the same). A new Public Art Reserve was also established to manage developer contributions raised through the Percent for Art Policy.

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 14.

**4.4. SALARY & WAGES INFORMATION**

Aggregate salary and wage information is provided for all approved staff positions in the 2016/2017 Budget. The Annual Budget includes 225.0 FTE approved positions (220.9 FTE in 2015/2016). This headcount makes tentative provision for the impact of an organisational restructure that the CEO is due to present to Council by October 2016. The staff FTE headcount has ranged between 210 and 230 in the period between 2005/2006 and 2016/2017.

Staffing levels proposed in the budget reflect an appropriate mix of resources across the organisation to match our capacity with service expectations.

The total payroll budget has increased to make allowances for the new enterprise bargaining agreement (EBA), translation to a single employee award, new positions and compulsory 0.5% increase in the Superannuation Guarantee Levy.

Disclosure of staff numbers and salary allocations is now grouped to reflect services rather than organizational structure as this is believed to better reflect where the City is allocating its resources to facilitate service delivery.

**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

The 2016/2017 staffing establishment and payroll budget is disclosed by service grouping area below.

<b>Directorate</b>	<b>FTE Headcount</b>	<b>Total \$</b>
Chief Executive's Office	27.49	2,924,876
Organisational Capacity	33.95	3,407,643
Development Control	23.80	2,492,807
Community Services	41.28	3,525,396
Infrastructure Services	98.50	8,349,679
<b>Total</b>	<b>225.02</b>	<b>\$20,700,401</b>

The table below shows the 2016/2017 payroll budget disclosed by headcount, salary component and service area.

<b>Directorate</b>	<b>FTE Count</b>	<b>Salaries</b>	<b>Super</b>	<b>Total \$</b>
CEO Office Administration	2.80	393,340	43,652	436,992
Governance	5.00	476,512	51,379	527,891
Marketing & Communications	4.00	359,844	37,987	397,831
Rangers	9.19	758,055	87,618	845,673
Human Resources	4.50	437,968	55,129	493,097
Organisational Performance	2.00	204,164	19,228	223,392
Financial Strategy & Financial Reporting	4.00	528,963	59,546	588,509
Treasury Management	10.97	949,176	109,797	1,058,973
Information Technology & Records	11.00	950,620	113,254	1,063,874
Customer Services	7.98	623,036	73,249	696,285
Land Use Strategy Unit	3.00	315,835	38,886	354,721
Statutory Planning	12.00	1,164,665	138,571	1,303,236
Compliance Unit	1.60	138,946	19,056	158,002
Building Services	4.00	314,414	33,939	348,353
Environmental Health	3.20	298,823	29,673	328,496
Community Services Admin	1.00	92,166	4,680	96,846
Library Services	15.74	1,174,008	133,566	1,307,574
Community Culture & Recreation Admin	5.03	450,462	56,315	506,778
Cultural Development - Art & Events	3.60	299,601	26,937	326,538
Leisure & Recreation	3.00	237,060	21,825	258,885
Facility Bookings	3.90	248,933	24,765	273,698
Seniors	2.66	207,682	23,972	231,654
Collier Park Village	6.35	451,268	72,155	523,423
Infrastructure Admin	9.00	826,757	99,646	926,403
Design Services	7.00	608,480	59,822	668,302
Engineering Infrastructure Admin	5.00	500,689	142,429	643,117
Works & Construction	12.00	770,775	81,121	851,896
Fleet Management	2.00	145,098	16,474	161,573
Waste Management Admin	2.00	175,295	19,651	194,946
Transfer Station	4.00	297,729	31,705	329,434
City Environment Admin	7.00	658,021	83,339	741,361
SJMP Park Maintenance	6.00	401,988	43,887	445,875
Other Park Maintenance	8.00	525,176	57,398	582,575
Reticulation Team	2.00	128,732	14,189	142,921
Mowing Team	10.00	628,361	69,573	697,935
Streetscapes Team	6.00	395,810	43,811	439,621
Environmental Management / Natural Areas	4.00	315,259	36,930	352,189
Plant Nursery	2.00	129,991	14,013	144,003
Building Maintenance	3.00	242,789	32,472	275,261
Golf Course	9.50	693,119	59,150	752,268
	<b>225.02</b>	<b>\$18,519,611</b>	<b>\$2,180,789</b>	<b>\$20,700,401</b>

**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

**4.5. 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. Asset useful lives used in calculating depreciation are approximations 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.

**4.6. 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.

<b>Net Corporate Costs Allocated Inwards</b>	
Council Members	704,191
Community Services & Recreation	380,685
Collier Park Golf Course	136,449
Libraries	371,392
Collier Park Village	126,052
Waste Management Services	251,606
Ranger Services	311,434
Development Services (including Health Services)	374,815
Infrastructure Administration	299,627
Parks & Environment	541,145
Engineering Infrastructure	300,378
	79,134
	<b>\$3,876,908</b>

<b>Net Corporate Costs Allocated Outwards</b>	
Financial Services	(1,127,736)
Human Resources	(628,980)
Information Technology & Records Management	(1,327,440)
Customer Focus Team	(424,342)
Building Operating Costs	(248,093 )
CEO Office	(120,317)
	<b>(\$3,876,908)</b>



**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

**CAPITAL WORKS CARRIED FORWARD FROM 2015/2016 INTO 2016/2017**

Capital works / work in progress totaling a net \$7.98M have been recommended for carry forward into the 2016/2017 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 2015/2016 Capital Program now carried forward into 2016/2017 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 2016/2017 year.

**4.7. CAPITAL EXPENDITURE PROJECTS**

Funds totaling some \$27.01M have been set aside by Council for the 2016/2017 Capital Works Budget. This amount excludes carry forward works, transfers to cash backed reserves and loan principal repayments.

Of the total capital / non recurrent expenditure budget, some \$26.67M is provided for renewal of assets or creation of new assets. The remaining \$2.34M is allocated to other non-recurrent expenditures such as precinct studies, feasibility studies and planning for future facilities or condition assessments and other asset management data collection activities.

The allocation of funds to individual projects is detailed in the Capital Expenditure section of the Budget.

An overview of the Capital Expenditure Budget classified by category is provided below:

Capital Expenditure Category	Asset Classification	\$ Amount
<b>Asset Renewal / New Asset Creation</b>		
Road Network	Asset Renewal	2,662,700
Traffic Management Measures	Asset Renewal	1,258,000
Storm Water Drainage	Asset Renewal	837,700
Path Network	Asset Renewal	450,000
Bus Shelters	Asset Renewal	40,000
Parks & Reserves	Asset Renewal	832,000
Street & Reserve Lighting	New Asset Creation	55,000
Collier Park Golf Course Reticulation Upgrade	Asset Renewal	500,000
Millers Pool	Asset Renewal	2,000,000
Building Assets - EJ Oval Precinct Upgrade	New Asset Creation	7,500,000
Building Assets - Various Minor Works	Asset Renewal	1,198,000
Connect South Project	New Asset Creation	3,500,000
Plant & Fleet Replacement	Asset Renewal	1,189,850
Minor Infrastructure Projects	New Asset Creation	140,000
Technology Assets, Software & Digital Service Delivery	New Asset Creation	480,000
Chambers Audio Visual System	New Asset Creation	180,000
Corporate Property & Finance System	New Asset Creation	600,000
Parking Management	New Asset Creation	94,000
Library Catalogue Management System - All Libraries	New Asset Creation	120,000
Library RFID System - Manning Hub	New Asset Creation	170,000
Waste Management	New Asset Creation	540,000
CPV Unit Refurbishments	Asset Renewal	325,000
<b>Total Asset Creation &amp; Renewal</b>		<b>\$24,672,250</b>

**BUDGET FOREWORD  
2016/2017 ANNUAL BUDGET**

**4.7 CAPITAL EXPENDITURE PROJECTS (continued)**

<b>Non Recurrent Expenditure</b>		<b>\$ Amount</b>
Roads - Studies, Planning & Asset Data Collection		210,000
Traffic Management - Planning & Forward Design		140,000
Storm Water Drainage - Studies, Planning & Asset Data Collection		75,000
Waste Management Initiatives		115,000
Streetscape Projects - Non Recurrent		325,000
Parks & Reserves - Planning & Design		63,000
Environmental Projects		232,000
Building Assets- Asset Condition Assessment		60,000
Minor Building Works		80,000
River Wall Repairs		120,000
Planning Precinct Studies		200,000
Technology Consultancy & Project Planning		115,000
CPGC - Non Recurrent		277,412
Land Sale Costs		85,000
Building Portfolio Valuation		20,000
CSRFF Funding Initiatives		50,000
Data & Communications Enhancements		105,000
Other Minor Projects		70,000
<b>Total Non-Recurrent Initiatives</b>		<b>\$2,342,412</b>

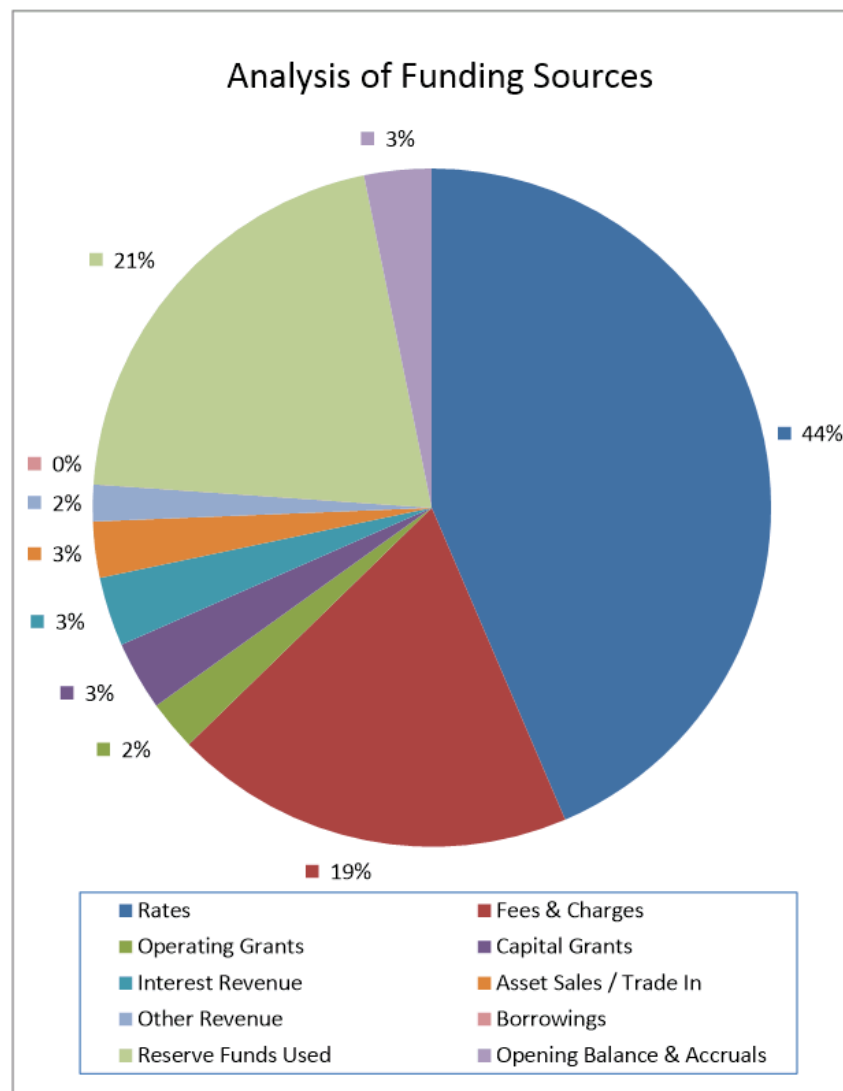
**5.0 LOOKING TO THE FUTURE**

The 2016/2017 Budget is a very significant one. Reflecting the City's second largest ever capital expenditure program of some \$27.01M, it will see the progression of several very significant community facility initiatives for which planning, consultation and financing activities have been progressing for some years. The budget builds upon the City's sound, 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. 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 enjoy the enhanced services and public facilities which this budget delivers.

The principles of business excellence will guide the work of the administration and Council in the 2016/2017 year. Continuous improvement, community involvement and a genuine commitment to deliver customer focused service to the community will support the model which the City uses to deliver the programs and initiatives contained in this budget.

We are proud to present the 2016/2017 Annual Budget of the City of South Perth.

ANALYSIS OF BUDGETED FUNDING SOURCES & FUND USES  
FOR THE YEAR ENDING 30 JUNE 2017



**Budget Financial Summary - 2016/2017 Funding**

(Statutory Account Format)

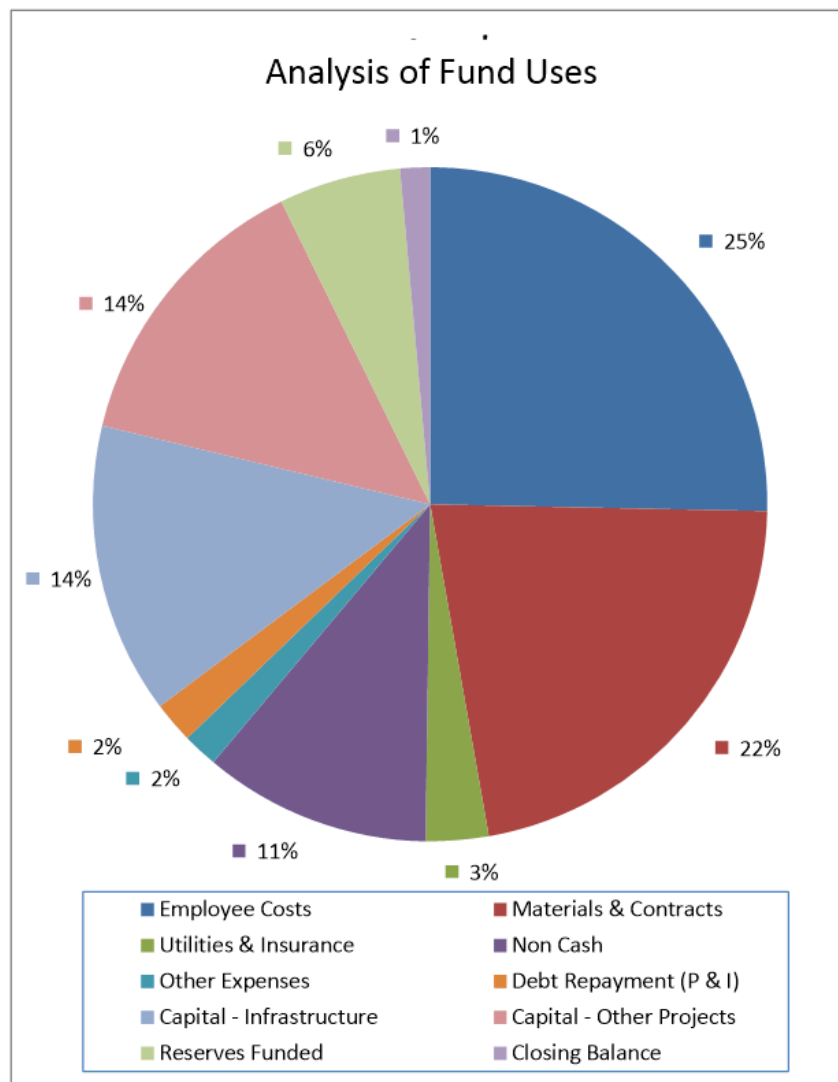
Operating Revenue	\$	55.14M
Capital Revenue (Own Source)	\$	2.09M
Grants for Development of Assets	\$	2.61M
Reserve Funds Used	\$	16.28M
City Borrowings	\$	0
Opening Balance & Accruals	\$	2.53M
<b>Total Funding</b>	<b>\$</b>	<b>78.65M</b>

Rates Funding	43.6%
Earned Revenue	32.5%
Reserve Funds Used	20.7%
Accruals & Borrowings	3.2%
<b>Total Funding</b>	<b>100.0%</b>

**Key Financial Ratios - Budget 2016/2017**

Operating Surplus Ratio	1.9%
(Benchmark is 0% - 15%)	
Own Source Revenue	98.5%
(Benchmark is > 90%)	

ANALYSIS OF BUDGETED FUNDING SOURCES & FUND USES  
FOR THE YEAR ENDING 30 JUNE 2017



**Budget Financial Summary - 2016/2017 Expenses**

(Statutory Account Format)

Cash Operating Expenditure	\$ 45.80M
Non Cash Operating Expenditure	\$ 9.64M
Debt Principal Repayments	\$ 1.76M
Non Recurrent / Capital Costs	\$ 24.67M
Reserves Funded (inc Interest)	\$ 5.90M
Closing Balance	\$ 1.27M
Non Operating Items	\$ (0.75M)
Less Non Cash Items	\$ (9.64M)
<b>Total Cash Expenditure</b>	<b>\$ 78.65M</b>

Cash Operating Expenditure	58.2%
Capital & Non Recurrent Costs	31.4%
Debt Service (Net of SSL)	2.2%
Reserve Funding / Accruals	8.2%

**Key Financial Ratios - Budget 2016/2017**

Debt Service Ratio	5.61
(Benchmark is > 5.0)	
Asset Sustainability Ratio	114.0%
(Benchmark is > 110%)	

City of  
SouthPerth

# Statutory Budget >





**BUDGETED STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDING 30 JUNE 2017**

	Notes	2016 Budget	2016 Projection	2017 Budget
<b>REVENUE FROM ORDINARY ACTIVITIES</b>				
General Purpose Funding	Page 2.03	36,817,923	36,647,898	38,608,442
Governance	4, 5	105,000	134,088	80,000
Law, Order, Public Safety	3, 4	110,000	119,519	812,250
Health	3, 4	116,000	136,536	124,500
Welfare Services	3, 4	0	0	0
Housing	3, 4	1,558,592	1,652,583	1,570,012
Community Amenities	3, 4	7,021,550	6,988,279	7,115,011
Recreation and Culture	3, 4	4,289,950	4,109,325	3,674,950
Transport	3, 4	2,026,000	2,222,769	2,398,830
Economic Services	3, 4	660,250	766,913	704,000
Other Property and Services	3, 4	134,500	122,545	60,000
		<u>52,839,765</u>	<u>52,900,453</u>	<u>55,147,995</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
General Purpose Funding	Page 2.03	332,757	314,818	404,845
Governance	3, 4	7,228,028	6,460,765	7,322,928
Law, Order, Public Safety	3, 4	839,457	866,280	880,353
Education	3, 4	70,500	64,126	70,250
Health	3, 4	559,037	563,835	556,347
Welfare Services	3, 4	510,841	477,731	853,747
Housing	3, 4	2,275,207	2,360,728	1,979,804
Community Amenities	3, 4	9,514,960	9,263,590	9,824,182
Recreation and Culture	3, 4	17,787,009	17,338,925	18,163,131
Transport	3, 4	14,401,573	13,464,667	14,269,545
Economic Services	3, 4	833,070	876,217	877,488
Other Property and Services	3, 4	612,928	699,616	236,060
		<u>54,965,367</u>	<u>52,751,298</u>	<u>55,438,680</u>
<b>BORROWING EXPENSES</b>				
General Purpose Funding		349,247	302,102	445,115
Recreation & Culture		212,126	187,044	173,397
		<u>561,373</u>	<u>489,146</u>	<u>618,512</u>
<b>GRANTS - ASSET DEVELOPMENT</b>				
Community Amenities	8	0	0	20,000
Recreation & Culture	8	2,442,000	2,444,786	700,000
Transport	8	1,351,000	1,350,103	1,887,233
		<u>3,793,000</u>	<u>3,794,889</u>	<u>2,607,233</u>
<b>PROFIT (LOSS) ON DISPOSAL OF ASSETS:</b>				
Profit on Sale of Land & Buildings		3,626,363	3,060,808	1,865,208
less Carrying Amount		0		0
Proceeds on Sale of Plant & Equipment	12	449,330	420,083	228,670
less Carrying Amount		(184,226)	(138,751)	(156,950)
		<u>3,891,467</u>	<u>3,342,140</u>	<u>1,936,928</u>
<b>MOVEMENT IN EQUITY</b>				
Joint Venture - Rivers Regional Council		0	(58,164)	0
Loss on Revaluation - Street Furniture		0	0	0
<b>NET RESULT</b>		<u><u>\$ 4,997,492</u></u>	<u><u>\$ 6,738,875</u></u>	<u><u>\$ 3,634,964</u></u>
		2.01		



**BUDGETED STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE CLASSIFICATIONS  
FOR THE YEAR ENDING 30 JUNE 2017**

	<b>2016 Budget</b>	<b>2016 Projection</b>	<b>2017 Budget</b>
<b>OPERATING REVENUE</b>			
Rates Revenue	32,906,251	32,903,932	34,274,590
Fees & Charges			
General Purpose Funding	340,000	350,576	323,000
Governance	0	0	0
Law, Order & Public Safety	100,000	115,147	100,250
Education	0	0	0
Health	41,000	53,611	47,500
Welfare Services	0	0	0
Housing	1,463,629	1,559,277	1,485,270
Community Amenities	6,941,550	6,918,276	7,080,011
Recreation & Culture	3,699,950	3,660,653	3,889,200
Transport	1,640,000	1,586,354	1,666,500
Economic Services	430,250	519,923	459,000
Other Property & Services	2,500	0	0
Fees & Charges	14,658,879	14,763,817	15,050,731
Grants & Subsidies - Operating	1,054,000	1,042,847	1,863,111
Contributions & Reimbursements	394,000	472,806	237,000
Interest Revenue	2,629,084	2,480,896	2,585,153
Service Charges	0	41	0
Other Revenue	1,197,551	1,236,114	1,137,410
<b>Total Operating Revenue</b>	<b>52,839,765</b>	<b>52,900,453</b>	<b>55,147,995</b>
<b>OPERATING EXPENDITURE</b>			
Employee Expenses	20,928,846	20,550,173	22,366,971
Materials & Contracts	20,178,326	18,423,878	19,319,365
Utilities & Insurances	2,588,500	2,539,309	2,640,132
Ammortisation Expense	72,000	74,030	75,000
Depreciation	9,365,750	9,583,113	9,563,500
Other Expenses	1,831,946	1,580,794	1,473,713
<b>Total Operating Expenditure</b>	<b>54,965,367</b>	<b>52,751,298</b>	<b>55,438,680</b>
<b>BORROWING EXPENSES</b>			
General Purpose Funding	349,247	302,102	445,115
Recreation & Culture	212,126	187,044	173,397
	<b>561,373</b>	<b>489,146</b>	<b>618,512</b>
<b>PROFIT (LOSS) ON DISPOSAL OF ASSETS:</b>			
Profit on Sale of Buildings	3,626,363	3,060,808	1,865,208
less Carrying Amount	0	0	0
Proceeds on Sale of Plant & Equipment	449,330	420,083	228,670
less Carrying Amount	(184,226)	(138,751)	(156,950)
	<b>3,891,467</b>	<b>3,342,140</b>	<b>1,936,928</b>

**BUDGETED STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE CLASSIFICATIONS  
FOR THE YEAR ENDING 30 JUNE 2017**

		<b>2016 Budget</b>	<b>2016 Projection</b>	<b>2017 Budget</b>
<b>GRANTS - ASSET DEVELOPMENT</b>				
Law, Order & Public Safety	8	0	0	0
Community Amenties	8	0	0	20,000
Recreation & Culture	8	2,442,000	2,444,786	700,000
Transport	8	1,351,000	1,350,103	1,887,233
		<u><b>3,793,000</b></u>	<u><b>3,794,889</b></u>	<u><b>2,607,233</b></u>
<b>MOVEMENT IN EQUITY</b>				
Joint Venture - Rivers Regional Council		0	(58,164)	0
		<u><b>0</b></u>	<u><b>(58,164)</b></u>	<u><b>0</b></u>
<b>NET RESULT</b>		<u><u><b>\$4,997,492</b></u></u>	<u><u><b>\$6,738,875</b></u></u>	<u><u><b>\$3,634,964</b></u></u>
<b>Other Comprehensive Income</b>				
		<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>
<b>Other</b>				
Loss on Revaluation - Street Furniture		0	0	0
		<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>	<u><u><b>0</b></u></u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u><b>\$4,997,492</b></u></u>	<u><u><b>\$6,738,875</b></u></u>	<u><u><b>\$3,634,964</b></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 2017**

	Notes	2016 Budget	2016 Projection	2017 Budget
<b>OPERATING REVENUE (Excluding Rates)</b>				
General Purpose Funding	Page 2.03	3,911,672	3,743,966	4,333,852
Governance	4, 5	105,000	134,088	80,000
Law, Order, Public Safety	3, 4	110,000	119,519	812,250
Education	3, 4	0	0	0
Health	3, 4	116,000	136,536	124,500
Welfare Services	3, 4	0	0	0
Housing	3, 4	1,558,592	1,652,583	1,570,012
Community Amenities	3, 4	7,021,550	6,988,279	7,115,011
Recreation and Culture	3, 4	4,289,950	4,109,325	3,674,950
Transport	3, 4	2,026,000	2,222,769	2,398,830
Economic Services	3, 4	660,250	766,913	704,000
Other Property and Services	3, 4	134,500	122,545	60,000
		<u>19,933,514</u>	<u>19,996,522</u>	<u>20,873,405</u>
<b>OPERATING EXPENSES</b>				
General Purpose Funding	Page 2.03	682,004	616,920	849,960
Governance	3, 4	7,228,028	6,460,765	7,322,928
Law, Order, Public Safety	3, 4	839,457	866,280	880,353
Education	3, 4	70,500	64,126	70,250
Health	3, 4	559,037	563,835	556,347
Welfare Services	3, 4	510,841	477,731	853,747
Housing	3, 4	2,275,207	2,360,728	1,979,804
Community Amenities	3, 4	9,514,960	9,263,590	9,824,182
Recreation and Culture	3, 4	17,999,135	17,525,969	18,336,528
Transport	3, 4	14,401,573	13,464,667	14,269,545
Economic Services	3, 4	833,070	876,217	877,488
Other Property and Services	3, 4	612,928	699,618	236,060
		<u>55,526,740</u>	<u>53,240,446</u>	<u>56,057,192</u>
<b>NET OPERATING RESULT (Excluding Rates)</b>		<u><b>\$ (35,593,226)</b></u>	<u><b>\$ (33,243,924)</b></u>	<u><b>\$ (35,183,787)</b></u>
<b>ADJUST FOR CASH BUDGET REQUIREMENTS</b>				
(Non Cash Items)				
Depreciation of Assets		9,365,750	9,583,113	9,563,500
Ammortisation Expense		72,000	74,030	75,000
Realised (Gain) / Loss on Sale of Assets		0	0	0
Movement in Employee Benefit Provisions		0	(253,007)	0
Movement in Equity - Joint Venture		0	(58,164)	0
(Non Current Cash Items)				
Movement in Non Current CPV Liability		750,000	19,429	750,000
Movement in Deferred Pensioners		25,000	(4,651)	(15,000)
Movement in Other Non Current Debtors		0	0	0
Movement in Other Non Current Assets		0	0	0
Loss on Revaluation - Street Furniture		0	0	0
		<u>10,212,750</u>	<u>9,360,750</u>	<u>10,373,500</u>

**BUDGETED RATE SETTING STATEMENT  
FOR THE YEAR ENDING 30 JUNE 2017**

	Notes	2016 Budget	2016 Projection	2017 Budget
<b>ACQUISITIONS - NON CURRENT ASSETS</b>				
Acquisition of Buildings		(17,882,000)	(13,936,926)	(9,183,000)
Acquisition of Land		(495,000)	(493,871)	0
Acquisition of Furniture		(15,000)	(1,144)	(65,000)
Acquisition of Technology		(675,000)	(169,141)	(1,770,000)
Acquisition of Plant & Equipment		(155,000)	(74,062)	(134,000)
Acquisition of Mobile Plant		(1,362,815)	(1,488,857)	(1,189,850)
Construction of Infrastructure Assets		(11,139,800)	(8,558,132)	(12,330,400)
Work in Progress		0	0	(7,980,000)
Acquisition of Artworks		0	(4,000)	0
Acquisition of Software		(170,000)	(102,930)	0
		<u>(31,894,615)</u>	<u>(24,829,063)</u>	<u>(32,652,250)</u>
<b>REPAYMENT OF LOANS</b>				
Loan Principal Repayments		(1,278,619)	(1,149,859)	(1,392,360)
Self Supporting Loan Advanced		0	0	0
		<u>(1,278,619)</u>	<u>(1,149,859)</u>	<u>(1,392,360)</u>
<b>CAPITAL REVENUES</b>				
Proceeds on Sale of Land & Buildings	12	3,626,363	3,060,808	1,865,208
Proceeds on Sale of Plant & Equipment	12	449,330	420,083	228,670
Cash Deposit Received - Deferred Land Sale		565,365	0	0
Grants for Acquisition of Assets		3,793,000	3,794,889	2,607,233
Proceeds of New Loans		5,000,000	5,000,000	0
Self Supporting Loans Recouped		263,325	263,325	275,256
		<u>13,697,383</u>	<u>12,539,105</u>	<u>4,976,367</u>
<b>RESERVE TRANSFERS</b>				
Transfers to Reserves		(12,909,141)	(12,713,753)	(5,904,637)
Transfers from Reserves		19,578,544	20,283,414	16,267,269
		<u>6,669,403</u>	<u>7,569,661</u>	<u>10,362,632</u>
<b>NET FUNDS DEMAND</b>				
		(38,186,924)	(29,753,330)	(43,515,898)
<b>Add</b>				
Opening Position Surplus (Deficit)		7,366,589	7,366,589	10,517,194
<b>Less</b>				
Closing Position ( Surplus) Deficit		(2,085,916)	(10,517,194)	(1,275,886)
<b>AMOUNT TO BE RAISED FROM RATES</b>		<u>32,906,251</u>	<u>32,903,932</u>	<u>34,274,590</u>

**BUDGETED RATE SETTING STATEMENT  
FOR THE YEAR ENDING 30 JUNE 2017**

	Notes	2016 Budget	2016 Projection	2017 Budget
<b>BUDGET OPENING / CLOSING POSITION</b>				
<b>Current Assets</b>				
Cash & Other Equivalents - Unrestricted		6,368,250	14,841,727	6,162,419
Cash & Other Equivalents - Restricted		52,659,638	51,759,380	41,396,748
Trade & Other Receivables				
Rates		196,509	322,470	422,470
Sundry Debtors		150,204	219,429	264,429
Infringement Debtors		370,400	346,792	386,792
GST Debtors		948,863	436,896	436,896
Pension Rebate Receivable		18,262	15,579	20,579
UGP Debtors		0	26,043	6,043
ESL Debtors		56,006	54,428	59,428
Self Supporting Loan Debtors		263,325	275,256	291,796
Provision for Doubtful Debts		(199,436)	(103,817)	(153,817)
Inventories - Materials		136,238	129,769	119,769
Assets Held for Resale - Land		0	134,792	0
Accrued Interest Revenue		539,858	293,673	373,673
Prepayments		446,015	364,717	344,717
Subtotal		61,954,132	69,117,133	50,131,941
Exclude				
Assets Held for Resale - Land		0	(134,792)	0
Self Supporting Loan Debtors		(263,325)	(275,256)	(291,796)
Adjusted Current Assets		61,690,807	68,707,085	49,840,145
<b>Current Liabilities</b>				
Trade & Other Payables				
Accounts Payable		2,285,828	1,753,097	2,368,097
Income in Advance		93,373	53,589	48,589
Accrued Wages		477,224	453,437	518,437
Accrued Interest Expenses		35,310	25,983	17,983
Interest Bearing Liabilities		1,388,389	1,392,360	1,532,434
Employee Entitlements - Annual Leave		2,065,683	2,302,159	2,352,159
Employee Entitlements - Long Service Leave		1,987,835	1,842,248	1,862,248
Subtotal		8,333,642	7,822,872	8,699,946
Exclude				
Interest Bearing Liabilities		(1,388,389)	(1,392,360)	(1,532,434)
Liabilities Associated with Restricted Assets		0	0	0
Adjusted Current Liabilities		6,945,253	6,430,512	7,167,512
Adjusted Net Current Assets		54,745,554	62,276,573	42,672,633
Less				
Restricted Assets - Cash Reserves		(52,659,638)	(51,759,380)	(41,396,748)
<b>Surplus (Deficit)</b>		<b>2,085,916</b>	<b>10,517,194</b>	<b>1,275,886</b>

**BUDGETED SCHEDULE OF GENERAL PURPOSE FUNDING  
FOR THE YEAR ENDING 30 JUNE 2017**

	<b>2016 Budget</b>	<b>2016 Projection</b>	<b>2017 Budget</b>
<b>RATES REVENUE</b>			
<b>General Rate:</b>			
GRV Rate in \$ = 6.5400 cents			32,055,830
GRV Rate in \$ = 6.3098 cents	30,630,541	30,631,216	
<b>Minimum Rate:</b>			
2,254 Assessments at \$940.00			2,118,760
2,283 Assessments at \$910.00	2,075,710	2,077,530	
<b>Interim Rating:</b>			
GRV Rate in \$ = 6.5400 cents			100,000
GRV Rate in \$ = 6.3098 cents	200,000	195,186	
<b>Sub-Total</b>	<b>32,906,251</b>	<b>32,903,932</b>	<b>34,274,590</b>
Plus - Late Payment Penalties / Interest on Rating	260,000	294,618	270,000
Plus - Administration Fees	210,000	225,856	200,000
Less - Rates Written Off	(10,000)	(9,863)	(12,500)
<b>Total Amount Made Up From Rates</b>	<b>33,366,251</b>	<b>33,414,542</b>	<b>34,732,090</b>
<b>Grant Revenue:</b>			
General (untied) Grant	448,000	444,788	924,781
	<b>448,000</b>	<b>444,788</b>	<b>924,781</b>
<b>Other General Purpose Income:</b>			
Pensioners' Deferred Rates Interest Grant	25,000	1,595	18,000
Interest Revenue (including Reserve Funds)	2,326,121	2,144,833	2,284,411
ESL Administration Fee	40,000	39,470	38,000
UGP Deferred Payment Financing Charge	0	0	0
Movement in JV Equity	0	0	0
Other General Purpose Revenue	602,551	592,807	598,660
	<b>2,993,672</b>	<b>2,778,704</b>	<b>2,939,071</b>
<b>TOTAL GENERAL PURPOSE FUNDING REVENUE</b>	<b>36,807,923</b>	<b>36,638,034</b>	<b>38,595,942</b>
<b>Expenses Relating to General Purpose Funding</b>			
Rates Collection / Valuation Expenses	(319,401)	(342,706)	(414,704)
Interest Expense	(349,247)	(302,102)	(445,115)
Financing Expense	(25,000)	0	(25,000)
Change in Equity - Joint Venture	0	(58,164)	0
Allocations	21,644	37,752	47,359
<b>TOTAL GENERAL PURPOSE FUNDING EXPENSES</b>	<b>(672,004)</b>	<b>(665,220)</b>	<b>(837,460)</b>
<b>NET GENERAL PURPOSE FUNDING</b>	<b>36,135,919</b>	<b>35,972,814</b>	<b>37,758,482</b>



**BUDGETED SCHEDULE OF RATES LEVIED  
FOR THE YEAR ENDING 30 JUNE 2017**

<b>Particulars - Budget 2016/2017</b>	<b>Rateable Value</b>	<b>Rate in \$ Cents</b>	<b>Non Min No.</b>	<b>Rate Yield (\$)</b>	<b>Min No.</b>	<b>Min Yield (\$)</b>	<b>Total Levied (\$)</b>
<b>General Rate - GRV</b>							
Residential	463,729,755	6.5400	17,131	28,472,375	2,203	2,070,820	30,543,195
Commercial	55,418,605	6.5400	547	3,583,455	51	47,940	3,631,395
Interim Rates	-	6.5400		100,000	-	-	100,000
<b>TOTAL</b>	<b>519,148,360</b>		<b>17,678</b>	<b>32,155,830</b>	<b>2,254</b>	<b>2,118,760</b>	<b>34,274,590</b>

<b>Particulars - Actual 2015/2016</b>	<b>Rateable Value</b>	<b>Rate in \$ Cents</b>	<b>Non Min No.</b>	<b>Rate Yield (\$)</b>	<b>Min No.</b>	<b>Min Yield (\$)</b>	<b>Total Levied (\$)</b>
<b>General Rate - GRV</b>							
Residential	459,219,128	6.3098	17,152	27,176,782	2,232	2,031,120	29,207,902
Commercial	55,343,365	6.3098	548	3,454,434	51	46,410	3,500,844
Interim Rates	4,969,113	6.3098		195,186			195,186
<b>TOTAL</b>	<b>519,531,606</b>		<b>17,700</b>	<b>30,826,402</b>	<b>2,283</b>	<b>2,077,530</b>	<b>32,903,932</b>

**Statistical Information - 2016/2017**

Rate in the \$	6.5400
Minimum Rate	940.00
Average GRV \$	26,046
Minimum Rate GRV \$	14,373
% of Minimum Rated Properties	11.3%
Property Count - Residential	19,334
Property Count - Commercial	598
Property Count Total	19,932

**BUDGETED STATEMENT OF FINANCIAL POSITION (EXTRACT - CURRENT ITEMS ONLY)  
FOR THE YEAR ENDING 30 JUNE 2017**

	<b>2016 Budget</b>	<b>2016 Projection</b>	<b>2017 Budget</b>
<b>Current Assets</b>			
Cash & Other Equivalents - Unrestricted	6,368,250	14,841,727	6,162,419
Cash & Other Equivalents - Restricted	52,659,638	51,759,380	41,396,748
Trade & Other Receivables			
Rates	196,509	322,470	422,470
Sundry Debtors	150,204	219,429	264,429
Infringement Debtors	370,400	346,792	386,792
GST Debtors	948,863	436,896	436,896
Pension Rebate Receivable	18,262	15,579	20,579
UGP Debtors	0	26,043	6,043
ESL Debtors	56,006	54,428	59,428
Self Supporting Loan Debtors	275,256	275,256	291,796
Provision for Doubtful Debts	(199,436)	(103,817)	(153,817)
Inventories - Materials	136,238	129,769	119,769
Assets Held for Resale - Land	0	134,792	0
Accrued Interest Revenue	539,858	293,673	373,673
Prepayments	446,015	364,717	344,717
Subtotal	<u>61,966,063</u>	<u>69,117,133</u>	<u>50,131,941</u>
Exclude			
Assets Held for Resale - Land	0	(134,792)	0
Self Supporting Loan Debtors	(275,256)	(275,256)	(291,796)
Adjusted Current Assets	<u>61,690,807</u>	<u>68,707,085</u>	<u>49,840,145</u>
<b>Current Liabilities</b>			
Trade & Other Payables			
Accounts Payable	2,285,828	1,753,097	2,368,097
Income in Advance	93,373	53,589	48,589
Accrued Wages	477,224	453,437	518,437
Accrued Interest Expenses	35,310	25,983	17,983
Interest Bearing Liabilities	1,388,389	1,392,360	1,532,434
Employee Entitlements - Annual Leave	2,065,683	2,302,159	2,352,159
Employee Entitlements - Long Service Leave	1,987,835	1,842,248	1,862,248
Subtotal	<u>8,333,642</u>	<u>7,822,872</u>	<u>8,699,946</u>
Exclude			
Interest Bearing Liabilities	(1,388,389)	(1,392,360)	(1,532,434)
Liabilities Associated with Restricted Assets	0	0	0
Adjusted Current Liabilities	<u>6,945,253</u>	<u>6,430,512</u>	<u>7,167,512</u>
Adjusted Net Current Assets	54,745,554	62,276,573	42,672,633
Less			
Restricted Assets - Cash Reserves	(52,659,638)	(51,759,380)	(41,396,748)
<b>Surplus (Deficit)</b>	<u><b>2,085,916</b></u>	<u><b>10,517,194</b></u>	<u><b>1,275,886</b></u>

**BUDGETED STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDING 30 JUNE 2017**

	Notes	2016 Budget	2016 Projection	2017 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>RECEIPTS:</b>				
Rates	4	32,903,751	32,783,814	34,154,590
Fees & Charges	4	19,358,879	21,704,078	18,505,731
Service Charges	4	0	24,273	20,000
Interest	4, 14	2,524,084	2,678,037	2,505,153
Contributions, Reimbursements & Donations	4	394,000	448,075	237,000
Other Revenues	4	1,197,551	1,176,875	1,137,410
Operating Grants	4	1,654,000	1,042,847	1,863,111
GST Refunded by ATO		0	0	0
		<u>58,032,265</u>	<u>59,857,999</u>	<u>58,422,995</u>
<b>PAYMENTS:</b>				
Employee Costs	4	(20,658,846)	(20,287,351)	(22,231,971)
Materials and Contracts	4	(24,788,326)	(25,999,715)	(21,854,365)
Utilities & Insurances	4	(2,508,500)	(2,536,306)	(2,625,132)
Interest Expense	4	(564,373)	(494,973)	(626,512)
Other Expenses	4	(1,831,946)	(1,522,630)	(1,458,713)
GST Payable to ATO		(500,000)	(461,789)	(350,000)
		<u>(50,851,990)</u>	<u>(51,302,764)</u>	<u>(49,146,692)</u>
<i>Net cash flows from operating activities</i>		7,180,275	8,555,235	9,276,303
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>				
Purchase / Construction of Assets				
Land, Buildings or Improvements	Section 4	(18,377,000)	(14,430,797)	(12,533,000)
Infrastructure Assets	Section 4	(11,139,800)	(8,558,132)	(15,078,400)
Plant & Equipment	Section 4	(1,517,815)	(1,562,919)	(1,323,850)
Furniture	Section 4	(15,000)	(1,144)	(565,000)
Technology	Section 4	(675,000)	(169,141)	(2,305,000)
Artworks	Section 4	0	(4,000)	0
Non Recurrent Expenditure		0	0	(847,000)
Proceeds from Disposal of Land & Buildings	12	3,626,363	1,620,000	1,865,208
Proceeds from Disposal of Plant & Equipment	12	449,330	420,083	228,670
Proceeds from Deferred Land Asset Sale		565,365	565,356	0
Grants for the Development of Assets		3,793,000	3,794,889	2,607,233
<i>Net cash flows from investing activities</i>		<u>(23,290,557)</u>	<u>(18,325,805)</u>	<u>(27,951,139)</u>
<b>CASHFLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds from Borrowing	10	5,000,000	5,000,000	0
Incoming (Outgoing) CPV / CPH Contributions		750,000	19,429	750,000
Self Supporting Loan Receipts		263,325	263,325	275,256
Self Supporting Loans Advanced		0	0	0
Repayment of Borrowing		<u>(1,278,619)</u>	<u>(1,149,859)</u>	<u>(1,392,360)</u>
<i>Net Cash flows from financing activities</i>		4,734,706	4,132,895	(367,104)
<i>Net increase /(decrease) in Cash Held</i>		(4,706,173)	1,931,986	(19,041,940)
Cash & Cash Equivalents at beginning of the year		63,734,061	64,669,121	66,601,106
Cash & Cash Equivalents at the end of the year		<u>\$ 59,027,888</u>	<u>\$ 66,601,106</u>	<u>\$ 47,559,166</u>

**BUDGETED STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDING 30 JUNE 2017**

**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:

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
Cash at Bank	500,000	3,327,105	1,500,105
Cash on Hand	3,515	3,515	3,515
Investments - Bank Bills & Term Deposits	5,864,735	11,511,107	4,658,799
Investments - Bank Bills & Term Deposits - Restricted	52,659,638	51,759,380	41,396,748
<i>Net Cash &amp; Cash Equivalents at the end of the Year</i>	<u>\$ 59,027,888</u>	<u>\$ 66,601,106</u>	<u>47,559,166</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>	4,997,492	6,738,875	3,634,964
<i>Add/Less Non Cash Items</i>			
Depreciation Expense	9,365,750	9,583,113	9,563,500
Ammortisation Expense	72,000	74,030	75,000
(Profit) Loss on Disposal of Land Assets	(3,626,363)	(92,442)	(1,865,208)
(Profit) Loss on Sale of Assets	(265,104)	(281,332)	(71,720)
Change in Equity of Joint Venture	0	58,164	0
<i>Non operating items included in the Income Statement</i>			
Grants for the Development of Assets	(3,793,000)	(3,794,889)	(2,607,233)
<b><i>Changes in Assets and Liabilities during the year</i></b>			
(Increase) Decrease in Current Receivables	(2,500)	1,371,974	(125,000)
(Increase) Decrease in Non-Current Receivables	0	(5,996)	(15,000)
(Increase) Decrease in Accrued Interest Revenue	(105,000)	197,141	(80,000)
Increase (Decrease) in Accrued Wages	270,000	129,194	65,000
Increase (Decrease) in Current Creditors	(180,000)	(2,520,101)	615,000
Increase (Decrease) in Accrued Interest Expense	(3,000)	(5,827)	(8,000)
Increase (Decrease) in Income in Advance	0	(2,968,366)	(5,000)
(Increase) Decrease in Inventories	0	(23,531)	10,000
(Increase) Decrease in Prepayments	150,000	(37,345)	20,000
Increase (Decrease) in Current Provisions	300,000	132,573	50,000
Increase (Decrease) in Non Current Provisions	0	0	20,000
<i>Net Cash Provided by Operations</i>	<u>\$ 7,180,275</u>	<u>\$ 8,555,235</u>	<u>\$ 9,276,303</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.

2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Preparation**

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not for profit entities), Australian Accounting Interpretations, authoritative pronouncements of the Australian Accounting Standards Board, Local Government Act (1995) and accompanying regulations.

With the exception of the cash flow and rate setting information, the report has been prepared on an accrual basis using historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

All Funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report. In the process of reporting on the local government as a single entity, all inter-fund transactions and balances have been eliminated upon consolidation.

**(c) Critical Accounting Estimates**

Preparation of these financial statements to conform to Australian Accounting Standards has required management to make professional judgements and estimates that may affect the application of policies and the reported amounts of assets, liabilities, revenues and expenses.

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**

Where it is applicable, prior year comparative figures have been adjusted to reflect changes in presentation for the current year. Budget comparisons (excluding the Rate Setting Statement) reflect the revised budget as amended by Budget Reviews conducted during the year.

**(e) Rounding of Figures**

Figures in this financial report, other than the rate in the \$, are rounded to the nearest dollar.

**(f) 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 services provided to other service areas.

**(g) 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 of an item of 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 Statement of Financial Position. Cash flows are included in the Statement of Cash Flows on a gross basis. The GST components of cash flows arising from investing and financing activities recoverable from or payable to the ATO are classified as operating cash flows in the statement.

**(h) Cash and Cash Equivalents**

Cash and cash equivalents include cash held in bank accounts, deposits held at call and term deposits with financial institutions.

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**1. SUMMARY OF ACCOUNTING POLICIES (Continued)**

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

Rates, grants, donations and other contributions are recognised as revenues when the City obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating year or earlier upon receipt of the rates.

Control over granted assets is normally obtained upon their receipt or upon prior notification that a grant has been secured. Contributions over which the City has control but which had not been received at reporting date are accrued and recognised as receivable.

**(j) Investments & Other Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

The effective interest method used is to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability.

Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.



2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET

**1. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(j) Investments & Other Financial Instruments (Continued)**

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

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

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

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

**(v) Financial liabilities**

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

Loss events for financial assets carried at amortised cost may include: indications that the debtors or group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions correlating with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses.

After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

**De-recognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET

**1. SUMMARY OF ACCOUNTING POLICIES (Continued)**

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

Inventories held at reporting date have been valued at the lower of cost and net realisable value.

**(l) Assets Held for Sale**

Land (and the buildings affixed to it) specifically identified as 'Held for Sale' in the City's Long Term Financial Plan has been independently valued at net realisable value for disposal purposes but is recorded in the financial statements at the lower of net realisable value or cost.

Revenue arising from the disposal of real property is recognised in the Statement of Comprehensive Income at the time of signing a binding contract of sale.

**(m) Trade & Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business. The receivables are carried at their nominal amounts due less a provision for impairment of debts. The likelihood of collecting debts is reviewed on an ongoing basis. Debts that are recognised as uncollectible are written off when identified. A provision for impaired debts is made when there is objective evidence that the debt will not be collectible.

**(n) Infrastructure, Property, Plant and Equipment**

Each class of fixed assets within the property, plant and equipment or infrastructure groupings, is carried at fair value, or for assets acquired / disposed of since revaluation date at cost, as indicated, less, where applicable, any accumulated depreciation and impairment losses.

Application of Fair Value to Local Government Financial Reporting

Regulation 17A of the Local Government (Financial Management) Regulations 1996 mandates the measurement of non-current assets at Fair Value effective from 1 July 2012.

Following the initial introduction of fair values, each asset class must be revalued at least every 3 years.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance. Council included such crown land (which comes under this regulation) in its 2012/2013 and subsequent annual financial statements.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET

**1. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(n) Infrastructure, Property, Plant and Equipment**

**Land Under Roads**

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

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

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset.

**Depreciation**

The depreciable amounts of all non-infrastructure fixed assets excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements. Infrastructure Assets are depreciated based on the asset component condition with some assets able to be reliably assessed by inspection and others using (reliable) age data as a proxy for condition.

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

• Artwork	50 years
• Buildings	40 years upwards - as assessed
• Plant and Equipment	10 years
• Furniture and Fittings	10 years
• Computer Equipment	5 years
• Mobile Plant	5 years
• Infrastructure - Roads	15 - 60 years for individual components
• Infrastructure - Drains	100 years
• Infrastructure - Paths	40 - 60 years dependent on path type
• Infrastructure - Street Furniture	20 years
• Infrastructure - Parks Equipment	10 - 20 years

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

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

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

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**1. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(n) Infrastructure, Property, Plant and Equipment**

**Impairment of Assets**

In accordance with Australian Accounting Standards, the City's assets other than inventories are assessed at each reporting date to determine whether or not there is any indication that they may be impaired. Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with the provisions of AASB 136 Impairment of Assets - and appropriate adjustments are made. An impairment loss is recognised whenever the carrying amount of an asset or its cash generating capacity exceeds its recoverable amount. Impairment losses are recognised immediately in the Statement of Comprehensive Income. For non-cash generating assets such as roads, paths, drains and public buildings, value in use is represented by the written down replacement value of the asset.

**(o) Intangibles**

**(i) Easements**

Local governments are required to recognise easements in their financial statements where the asset can be identified and reliably measured. The City has easements over certain small portions of land but it is not possible to reliably measure these. Accordingly they are recognised at nil value.

**(ii) Software**

Costs incurred in developing software that will contribute to future period financial benefits through revenue generation or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of software development including consultancy, programming and data migration services. Amortisation is calculated on a straight line basis over 10 years. Technology development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility and where the City has an intention and ability to use the asset.

**(p) Trade & Other Payables**

Trade and other payables represent liabilities for goods and services that are unpaid at the end of the reporting period. The liability arises when the City becomes obligated to make future payments in respect of those goods and services. These amounts are generally unsecured.

**(q) Borrowings**

All loans and borrowings are initially recognised at fair value less directly attributable transaction costs. Following initial recognition, interest bearing loans and borrowings are measured at amortised cost. Fees paid on the establishment of loan facilities that are yield related are included in the carrying amount of the borrowings. Interest bearing loans and borrowings are classified as current liabilities unless the City has an unconditional right to defer settlement of that liability for at least 12 months after balance date.

**(r) Employee Entitlements**

**Short-Term Employee Benefits**

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

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

2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET

1. SUMMARY OF ACCOUNTING POLICIES (Continued)

(r) Employee Entitlements

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. Employee entitlement benefits accumulated as a result of employees rendering services up to the reporting date are accrued annually. These benefits include wages and salaries, annual leave, long service leave and other relevant associated costs such as superannuation and workers compensation premiums.

(s) Superannuation

Superannuation expense for the period reflects the City's contribution to the WA Local Government Superannuation Fund which provides benefits to the City's employees. The plan is a cash accumulation scheme and the City bears no liability for obligations that may otherwise arise if the scheme were a defined benefit scheme.

(t) Trust Funds

The City 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, all monies held on behalf of the Government for specific purposes, and all monies and property held in trust for any charitable or public purpose. The City performs only a custodial role in respect of these monies, and they cannot be used for City purposes. All Trust funds and the related liabilities to repay those deposits and bonds are excluded from the annual financial statements.

(u) Leaseholders Liability

The leaseholder liability represents the City's obligation to repay the unit lease purchase price paid by residents of the Collier Park Village upon individual leaseholders relinquishing their leases. Notwithstanding that some leases within the complex will be relinquished in the next twelve months, the entire liability is disclosed in the notes to the financial statements as a non-current liability.

This treatment is adopted due to the subjectivity of establishing the rate of turnover in tenancies and the quantum of payments to individual leaseholders in different stages of the complex. Liquidity is not affected because an amount greater than the anticipated outgoing payment for the next twelve months is quarantined in a cash-backed reserve maintained for this purpose.

(v) Operating Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(w) Investments in Associates

An associate is an entity over which the Council has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Council's share of net assets of the associate. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET

1. SUMMARY OF ACCOUNTING POLICIES (Continued)

(w) Investments in Associates (Continued)

Profits and losses resulting from transactions between the Council and the associate are eliminated to the extent of the Council's interest in the associate.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**Interests in Joint Ventures**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required. Separate joint ventures providing the joint venturers with an interest in the net assets are classified as a joint venture and are accounted for using the equity method.

(x) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months.

Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for Assets Held for Sale which is classified as either current or non-current based on the City's intentions to release land for sale.

(y) Fair Value Measurement of Assets & Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide: Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

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

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

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

**Fair Value Hierarchy**

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

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**1. SUMMARY OF ACCOUNTING POLICIES (Continued)**

**(y) Fair Value Measurement of Assets & Liabilities (Continued)**

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

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

**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.

2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET

**3. OBJECTIVES & FUNCTIONS (PROGRAMS) OF THE CITY**

**Mission Statement**

Our mission statement outlines the purpose and core business of the City of South Perth. This statement identifies the important roles of the community, Council and staff in ensuring that the strategies outlined in the Strategic Plan can be achieved.

The City's mission statement is: 'Working Together to Create a City for Everyone'.

**Vision**

Our vision statement describes how the City of South Perth will respond to the community's aspirations and priorities in the future. The community vision was identified through the Our Vision Ahead project:

'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'.

**Corporate Values**

The City conducts its business based on its adopted corporate values. These govern the way in which we engage with our community, the pride with which we undertake our work and the services that we deliver to our community.

The City and Council share the following corporate values:

- Trust
- Respect
- Understanding
- Teamwork

**Statement of Objective**

The City of South Perth is dedicated to providing high quality customer focussed services to the community through its adoption of the principles of business excellence. Outcomes are pursued through the various service orientated programs that the City has established.

Activities relating to the components reported on the Income Statement are as follows:

**Governance**

The program reflects the statutory element of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.

**Law, Order & Public Safety**

This program embraces parking management, animal control, fire prevention and Safer Cities.

**Education**

This program includes the maintenance of pre-school facilities including the operating costs for utilities, building maintenance and grounds maintenance for each of these facilities.

**Health**

The health program includes food premises inspections, pest control, environmental health administration and operation and maintenance of the buildings and grounds of child health centres.

**Welfare**

This program includes the operation and maintenance of the buildings and grounds of senior citizens centres located at Manning and South Perth which represent the major components of this program. Also included are staff costs for coordinators at the centre and other voluntary services.

**Housing**

The largest single component of this program is the operation and maintenance of the Collier Park Retirement Village. This includes all operating costs for the facilities and the revenue streams arising from residents' fees and government subsidies.



**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**3. OBJECTIVES & FUNCTIONS (PROGRAMS) OF THE CITY (Continued)**

**Community Amenities**

This program includes household rubbish collection services, recycling collections and operation of the waste transfer station. The other major component of the Community Amenities program is administration of the town planning scheme and orderly planning of the district.

**Recreation & Culture**

This program includes operation and maintenance of our halls and recreation centre. The operation of two libraries and a local studies facility fall within this program which also includes the maintenance and upkeep of sporting and passive reserves, sporting pavilions and public facilities. Another major component of the revenue stream for this program is the operation of a 27 hole golf course at Collier Park. The City of South Perth Fiesta forms part of the Recreation & Culture program as do activities associated with supporting community and cultural organisations.

**Transport**

The transport program includes the maintenance and rehabilitation of roads, drainage works, paths, parking facilities, streetscape and verge maintenance as well as maintenance of traffic devices and traffic signs and expenses relating to street lighting.

**Economic Services**

This program includes building control, pool inspections and the operation of the City's plant nursery.

**Other Property & Services**

This program includes public works overheads and operation of the City's fleet and plant services

**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 2016/2017 year are shown below:

	<b>Budget 2016</b>	<b>Actual 2016</b>	<b>Budget 2017</b>
Investment Earnings - Municipal & Trust	650,000	567,887	700,000
Investment Earnings - Reserve	1,719,084	1,618,391	1,615,153
Interest on Rates	260,000	294,618	270,000
	<b>\$2,629,084</b>	<b>\$2,480,896</b>	<b>\$2,585,153</b>

**(b) Fees and Charges Disclosed by Program**

**(Reg 25)**

	<b>Budget 2016</b>	<b>Actual 2016</b>	<b>Budget 2017</b>
General Purpose Funding	340,000	350,576	323,000
Governance	0	0	0
Law, Order, Public Safety	100,000	115,117	100,250
Education	0	0	0
Health & Welfare	41,000	53,611	47,500
Housing	1,463,629	1,559,277	1,485,270
Community Amenities	6,941,550	6,918,276	7,080,011
Recreation & Culture	3,699,950	3,660,653	3,889,200
Transport	1,640,000	1,586,354	1,666,500
Economic Services	430,250	519,923	459,000
Other Property	2,500	0	0
	<b>\$14,658,879</b>	<b>\$14,763,787</b>	<b>\$15,050,731</b>

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**4. STATEMENT OF COMPREHENSIVE INCOME (Continued)**

**(c) Operating Grants**

	<b>Budget 2016</b>	<b>Actual 2016</b>	<b>Budget 2017</b>
General Purpose Grants	448,000	444,788	924,781
Roads Operating Grants	182,000	193,387	489,330
Events Grants	325,000	325,000	340,000
Sundry Grants	115,000	87,503	29,000
	<b>\$1,070,000</b>	<b>\$1,050,678</b>	<b>\$1,783,111</b>

**(d) Significant Expenses**

	<b>Budget 2016</b>	<b>Actual 2016</b>	<b>Budget 2017</b>
Auditors Remuneration	50,000	36,080	45,000
Bad or Doubtful Debts - General Debtors	25,000	0	25,000
Bad or Doubtful Debts - Parking Infringements	40,000	0	40,000
	<b>\$115,000</b>	<b>\$36,080</b>	<b>\$110,000</b>

**(e) Depreciation Expense Attributed by Program**

**(Reg 27)**

	<b>Budget 2016</b>	<b>Actual 2016</b>	<b>Budget 2017</b>
Governance	471,750	491,672	482,500
Law, Order, Public Safety	10,000	16,628	21,000
Education	42,500	45,000	45,000
Health	14,500	16,743	17,000
Welfare	70,000	74,306	72,500
Housing	545,000	561,585	565,000
Community Amenities	149,000	131,520	154,000
Recreation & Culture	2,476,000	2,560,493	2,651,000
Transport	5,570,000	5,666,938	5,543,000
Economic Services	15,000	18,228	12,500
Other Property & Services	2,000	0	0
	<b>\$9,365,750</b>	<b>\$9,583,113</b>	<b>\$9,563,500</b>

**(f) 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:

<b>Asset Category</b>	<b>Sale Proceeds</b>	<b>Carrying Amount</b>	<b>Gain / (Loss)</b>
Plant & Equipment	228,670	(156,950)	71,720
Assets Held for Resale - Land	2,000,000	* (134,792)	1,865,208
*(Disclosed on Balance Sheet)	<b>\$2,228,670</b>	<b>(\$291,742)</b>	<b>\$1,936,928</b>

Information relating to the disposal of land and buildings is contained at Note 9. Details regarding items of Plant & Equipment to be disposed of during the year can be found at Note 12.

**(g) Interest Expense**

**(Reg 27)**

	<b>Budget 2016</b>	<b>Actual 2016</b>	<b>Budget 2016</b>
Interest on City Loans - Municipal	235,685	205,205	348,867
Interest on Self Supporting Loan - Golf Course	212,126	187,044	173,397
Interest on Self Supporting Loans - Community	113,562	96,897	96,248
	<b>\$561,373</b>	<b>\$489,146</b>	<b>\$618,512</b>

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**5. COUNCIL MEMBERS FEES AND ALLOWANCES**

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

	Budget 2016	Actual 2016	Budget 2017
<b>Meeting Attendance Fees</b>			
Mayor & Council Members	215,000	211,480	220,000
	<b>\$215,000</b>	<b>\$211,480</b>	<b>\$220,000</b>
<b>Expenses</b>			
Communications / Technology Allowance	45,000	42,863	42,052
Local Government Allowance - Mayor & Deputy	80,000	77,250	80,000
Councillors Training / Seminars	50,000	11,202	50,000
Reimbursements	10,000	895	5,000
Vehicle (Operating Costs)	2,650	7,716	2,500
Election Expenses	80,000	81,088	0
Subscriptions- WALGA, Advisory / Advocacy	45,000	47,945	50,000
Professional Insurances	27,500	27,500	28,500
Other Expenses	20,000	20,694	24,500
Non Cash Items - Depreciation & Carrying Amt	48,000	48,004	67,500
	<b>\$408,150</b>	<b>\$365,157</b>	<b>\$350,052</b>
<b>Total Direct Costs</b>	<b>\$623,150</b>	<b>\$677,647</b>	<b>\$570,052</b>

In April 2016, the Salaries & Allowances Tribunal issued a determination relating to meeting attendance fees and allowances payable to Council Members. This review provided the minimum and maximum amount allowable for each class of Council Member entitlements including mayoral allowances, meeting attendance fees and technology & communication allowances. There has been no further determination since that date.

The budget provides a funding allocation in line with the allowable amounts for local governments in the Tribunal's Band 2 classification. The precise quantum of the allowances is the subject of annual consideration 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 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**  
This reserve is 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**  
Initially established to accumulate funds for future municipal works, the balance of the reserve was transferred to the Major Community Facilities Reserve as part of the 2015/2016 Budget process.
- **COLLIER PARK RESIDENTS' LOAN OFFSET RESERVE**  
This reserve was established to partially cash-back the loan liability due to residents departing the village complex. It 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.

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**6. CASH BACKED RESERVES**

**PURPOSE OF RESERVES (Continued)**

- **COLLIER PARK GOLF COURSE RESERVE**  
This reserve was 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. The 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**  
This reserve was 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**  
This reserve was established to provide funds for the replacement of reticulation and pumps at various parks and gardens. As part of the 2015/2016 Budget process, the balances of the Future Park Works and Future Streetscapes Reserves were consolidated into this reserve.
- **INFORMATION TECHNOLOGY RESERVE**  
This reserve was established to finance the acquisition and enhancement of information technology and digital service delivery initiatives. The municipal fund provides ongoing appropriations 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.
- **MAJOR COMMUNITY FACILITIES RESERVE - formerly ASSET ENHANCEMENT RESERVE**  
This reserve was established to quarantine the net proceeds of major strategic land sales to provide for future significant community based capital projects. During the 2015/2016 year, this reserve received funding from net land sale proceeds from the sale of the Manning Commercial Land, Ray St land (final instalment) and Crawshaw Crescent as well as consolidations from certain reserves being made redundant in the 2015/2016 Budget process. Monies are then being drawn down from this reserve to support major capital initiatives including the Manning Community Hub, EJ Oval Precinct upgrade and the expansion of the George Burnett Leisure Centre
- **FOOTPATH RESERVE**  
This reserve was established to quarantine funding for future path construction / replacement. The reserve was consolidated into the Sustainable Infrastructure Reserve as part of the 2015/2016 Budget process.
- **UNDERGROUND POWER RESERVE**  
This reserve was established to support the City's contribution to the undergrounding of overhead electrical cables. It is currently inactive as there are no current underground power schemes.
- **PARKING RESERVE**  
This reserve was established to quarantine funds contributed by developers in lieu of providing parking facilities for their developments. Council will subsequently use these monies for additional parking management measures in the district within the vicinity of these developments as opportunities arise.
- **COLLIER PARK VILLAGE RESERVE**  
This reserve accumulates the lease premium and refurbishment levy paid by ingoing residents of the retirement village as well as 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.

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**6. CASH BACKED RESERVES**

**PURPOSE OF RESERVES (Continued)**

- **RIVER WALL RESERVE**  
This reserve was 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**  
This reserve was established to provide funding for anticipated future works on streetscape enhancements and parking management initiatives in the precincts around the possible (future) South Perth and Canning Bridge Railway Stations.
- **FUTURE BUILDING WORKS RESERVE**  
This reserve was initially established to spread the burden of major community building infrastructure more equitably over the years. This reserve was consolidated into the Major Community Facilities Reserve as part of the 2015/2016 Budget process.
- **FUTURE TRANSPORT PROJECTS RESERVE**  
Initially established to provide funding for future transport related projects or for road projects that were temporarily suspended whilst awaiting contractor availability or external approvals, this reserve was consolidated into the Sustainable Infrastructure Reserve as part of the 2015/2016 Budget process.
- **FUTURE STREETSCAPES WORKS RESERVE**  
Initially established to provide funding for planned (future) major streetscape projects, this reserve was consolidated into the Reticulation & Pump Replacement Reserve as part of the 2015/2016 Budget process.
- **FUTURE PARKS WORKS RESERVE**  
Initially established to provide funding for future major park development works, this reserve was consolidated into the Pump Replacement Reserve as part of the 2015/2016 Budget process.
- **SUSTAINABLE INFRASTRUCTURE RESERVE**  
This reserve was created to provide funding to assist with the financially sustainable management of our community infrastructure including roads, paths, drainage, river walls, streetscapes and parks. As part of the 2015/2016 budget process, the Future Transport & Path Reserves were consolidated into this reserve.
- **PUBLIC ART RESERVE**  
This reserve was established in 2015/2016 to quarantine developer contributions obtained under the Percent for Art policy. Monies held in the reserve may be made available for significant public art installations in these precincts. Reserve funds are not available to fund operational arts programs.

**7. MAJOR RESERVE TRANSFERS**

A number of planned discretionary capital projects identified in the City's 10 year Long Term Financial Plan (LTFP) have individual funding models that rely on Reserve funds. As these projects are being delivered over several years, funds are currently quarantined in the Major Community Facilities Reserve. Transfers of funds quarantined in cash backed reserves are consistent with the financial models underpinning the LTFP.

The purpose of major transfers of funds from Reserves back to the Municipal fund are:

**Transfers to Municipal Fund**

Collier Park Village Loan Offset	Refunds to departing residents	2,250,000
Collier Park Golf Course Reserve	Loan & Capital expenditure & dividend to Muni Fund	819,107
Waste Management Reserve	Replacement bins and works at Transfer Station	305,000
Information Technology Reserve	Replacement of corporate technology systems	500,000
Major Community Facilities Reserve	Contribution towards major capital initiatives	11,750,000
Collier Park Village Reserve	Capital Expenditure and reimburse operating loss	643,162
		<b>\$16,267,269</b>

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**7. MAJOR RESERVE TRANSFERS (Continued)**

Interest earned on Reserve funds is transferred to reserves - apportioned according to their respective balances.

The reasons for transfers of funds into cash backed reserves are:

**Transfers to Reserves from Municipal Fund (including Interest revenue earned)**

Plant Replacement Reserve	Interest revenue	15,794
Collier Park Village Loan Offset	Incoming refundable amounts from new residents	3,947,709
Collier Park Golf Course	Operating Result for Year & cash injection	650,134
Waste Management Reserve	Operating Result for Year	254,626
Reticulation & Pump Reserve	Interest revenue	9,398
Technology Replacement Reserve	Interest revenue	19,422
Insurance Risk Reserve	Interest revenue	11,905
Major Community Facilities Reserve	Interest revenue	340,371
UGP Reserve	Interest revenue	2,907
Parking Facilities	Interest revenue	10,964
Collier Park Village Reserve	Lease Premiums & Refurb Levies from new residents	480,742
River Wall Reserve	Interest revenue	4,437
Station Precinct Reserve	Interest revenue	20,646
Sustainable Infrastructure Reserve	Interest revenue	82,102
Public Art Reserve	Seed funding & interest revenue	53,480
		<b>\$5,904,637</b>

The City has a custodial responsibility for certain refundable monies associated with the Collier Park Village. These amounts do not result in the recognition of revenue upon their receipt and are transferred directly to the Collier Park Village Residents Loan Offset Reserve. The monies are held in this reserve until the residents depart from the Village and the monies are then refunded.

**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):

<b>Purpose of Grant</b>	<b>2017</b>
Grants for road construction	1,887,233
Grants / contributions for building works	700,000
Grants for environmental projects	20,000
	<b>\$2,607,233</b>

**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 the following land disposal transactions during the 2016/2017 year:

<b>Land Parcel</b>	<b>Disposal Type</b>	<b>Disposal Date</b>	<b>Est. Net Proceeds</b>	<b>Est. Sale Cost</b>
Lot 801 Bradshaw Crescent, Manning	As per S 3.58	August 2016	2,000,000	85,000
			<b>\$2,000,000</b>	<b>\$85,000</b>

Business plans relating to the proposed disposal of Lot 801 Bradshaw Crescent are not required under statutory requirements as the disposal is under the statutory threshold value. However, the City will be making all relevant statutory disclosures regarding the disposal of assets under Section 3.58 of the Local Government Act during the 2016/2017 financial year (ahead of the proposed disposal date).

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**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
<b>City Loans</b>								
223	Infrastructure Capital Projects	6.32%	Jun 2019	1,102,119	0	(344,831)	(66,162)	757,288
225A	Infrastructure Capital Projects	5.48%	Jun 2021	1,135,843	0	(203,030)	(64,556)	932,813
225B	Infrastructure Capital Projects	4.02%	Jun 2021	600,065	0	(110,578)	(25,935)	489,487
231	Manning Community Facility	3.21%	Jun 2036	5,000,000	0	(181,253)	(192,214)	4,818,747
				<b>7,838,027</b>	<b>0</b>	<b>(839,692)</b>	<b>(348,867)</b>	<b>6,998,335</b>
<b>Self Supporting Loan - Collier Park Golf Course</b>								
227	Upgrade Island 9 Hole Course	4.97%	Sep 2026	3,614,878	0	(277,412)	(173,397)	3,337,466
				<b>3,614,878</b>	<b>0</b>	<b>(277,412)</b>	<b>(173,397)</b>	<b>3,337,466</b>
<b>Self Supporting Loans - Community Sporting Groups / Associations</b>								
220	Old Mill Theatre	6.28%	Nov 2021	26,900	0	(4,381)	(1,750)	22,519
224	South Perth Hospital Extension	6.15%	Feb 2020	1,024,027	0	(233,236)	(65,897)	790,790
228	South Perth Bowling Club	4.49%	Nov 2027	68,497	0	(4,6198)	(3,548)	63,879
229	South Perth Bowling Club	4.49%	Nov 2027	417,750	0	(27,764)	(20,713)	389,986
230	South Perth Bowling Club	4.40%	Jul 2029	91,318	0	(5,257)	(4,340)	86,061
				<b>1,628,492</b>	<b>0</b>	<b>(275,256 )</b>	<b>(96,250)</b>	<b>1,353,235</b>
				<b>\$13,081,396</b>	<b>\$0</b>	<b>(\$1,392,360)</b>	<b>(\$618,512)</b>	<b>\$11,689,036</b>

\* Interest repayments include the WA Treasury Loan Guarantee Fee.

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.

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**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) and the Department of Local Government Guideline No 8. 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:

<b>Current Assets</b>	<b>Balance</b>
Cash on Hand	2,818,115
Investments (including Restricted Cash)	63,782,992
Debtors - Rates (excluding deferred amounts)	322,470
Debtors - Others	1,270,606
Inventory	129,769
Inventory - Assets Held for Resale	134,792
Accrued Income	293,673
Prepayments	364,717
<b>Total Current Assets</b>	<b>\$69,117,134</b>

<b>Total Current Assets</b>	<b>\$69,117,134</b>
Adjust for	
Self Supporting Loan Principal Recouped	(275,256)
Land Held for Resale	(134,792)
<b>Adjusted Total Current Assets</b>	<b>\$68,707,086</b>

<b>Current Liabilities</b>	<b>Balance</b>
Accounts Payable	(1,753,097)
Income in Advance	(53,589)
Accrued Wages	(453,437)
Accrued Interest Expense	(25,983)
Interest Bearing Liabilities	(1,392,360)
Provisions	(4,144,407)
<b>Total Current Liabilities</b>	<b>(\$7,822,872)</b>

<b>Total Current Liabilities</b>	<b>(\$7,822,872)</b>
Add back	
Interest Bearing Liabilities	1,392,360
Liabilities Associated with Restricted Assets	0
<b>Adjusted Total Current Liabilities</b>	<b>(\$6,430,512)</b>

<b>Adjusted Net Current Assets</b>	<b>\$62,276,574</b>
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<b>Adjusted Net Current Assets</b>	<b>\$62,276,574</b>
Less	
Restricted Assets (Cash Reserves)	(51,759,380)

<b>Opening Position - (Includes Carry Forward Works of \$7,980,000)</b>	<b>\$10,517,194</b>
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**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**11 (b) CLOSING POSITION**

The projected closing position (as defined in the Local Government Financial Management Regulations & Guidance Note 8) at the end of the budget period is expected to be:

<b>Current Assets</b>	<b>Balance</b>
Cash on Hand	1,503,620
Investments (including Restricted Cash)	46,055,546
Debtors - Rates (excluding Deferred amounts)	422,470
Debtors - Others	1,312,146
Inventory	119,769
Inventory - Assets Held for Resale	0
Accrued Income	373,673
Prepayments	344,717
<b>Total Current Assets</b>	<b>\$50,131,941</b>

<b>Total Current Assets</b>	<b>\$50,131,941</b>
Adjust for	
Self Supporting Loan Principal Recouped	(291,796)
Land Held for Resale	( 0 )
<b>Adjusted Total Current Assets</b>	<b>\$49,840,145</b>

<b>Current Liabilities</b>	<b>Balance</b>
Accounts Payable	(2,368,097)
Income in Advance	(48,589)
Accrued Wages	(518,437)
Accrued Interest Expense	(17,983)
Interest Bearing Liabilities	(1,532,434)
Provisions	(4,214,407)
<b>Total Current Liabilities</b>	<b>(\$8,699,947)</b>

<b>Total Current Liabilities</b>	<b>(\$8,699,947)</b>
Add back	
Interest Bearing Liabilities	1,532,434
Liabilities Associated with Restricted Assets - Deposit in Advance (Land Disposal)	0
<b>Adjusted Total Current Liabilities</b>	<b>(\$7,167,511)</b>

<b>Adjusted Net Current Assets</b>	<b>\$42,672,634</b>
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<b>Adjusted Net Current Assets</b>	<b>\$42,672,634</b>
Less	
Restricted Assets (Cash Reserves)	(41,396,748)

<b>Closing Position</b>	<b>\$1,275,886</b>
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The final actual 2015/2016 Closing Position (which becomes the Opening Position for this Budget) is determined after the close-off of the 2015/2016 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.

The opening position as declared above includes funds associated with Carry Forward Works.

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**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. 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.

Anticipated gains (losses) on disposal are:

Asset Description	Plant Number	Sale Proceeds	Carry Amount	Gain (Loss)
Audi A4 Sedan	46063	24,000	25,595	(1,595)
Mazda 6 Touring Sedan	46061	18,000	16,875	1,125
Subaru Forester Premium	47101	18,000	17,290	710
Honda CRV 2WD	48031	17,000	13,020	3,980
VW Golf Hatchback	41019	18,000	17,500	500
Mitsubishi Triton Crewcab 4 x 2	47092	15,000	0	15,000
Mitsubishi Triton Crewcab 4 x 2	47093	15,000	0	15,000
Ford Space Cab	43373	12,000	0	12,000
Hino 300 Series Crew Cab Truck	53048	15,000	15,500	(500)
John Deere Tractor	75031	18,000	0	18,000
Toro Ride on Mower 7210 Zero Turn	83095	5,000	6,630	(1,630)
Toro Ride on Mower 7210 Zero Turn	83096	5,000	6,630	(1,630)
Toro Ride on Mower 7210 Zero Turn	83097	5,000	7,980	(2,980)
Kubota Zero Turn	83100	5,000	6,300	(1,300)
Toro 3500D Ride on Groundmaster	83086	6,000	0	6,000
Sea Trex 3.7 metre Boat	73035	500	0	500
Boat Trailer	73126	300	0	300
Tommy Vac	73049	300	0	300
Trailer 2 x Axle to Carry Takeichi Excavator	73431	1,000	0	1,000
Bomag BW55E Ped Single Drum Roller	73648	500	450	50
Trailer (Tools) Workshop	73629	800	0	800
Stihl FS260 Brushcutter	73916	100	725	(625)
Stihl FS260 Brushcutter	73917	100	725	(625)
Stihl FS260 Brushcutter	73918	100	725	(625)
MEY E12 4HP Edger	73849	150	420	(270)
Stihl FS260 Brushcutter	73921	100	725	(625)
Stihl FS260 Brushcutter	73922	100	725	(625)
Stihl FS260 Brushcutter	73923	100	725	(625)
MEY E12 4HP Edger	73853	150	285	(135)
Stihl BG86C Blower	73924	60	280	(220)
Stihl FS260 Brushcutter	73926	100	725	(625)
Stihl FS260 Brushcutter	73925	100	725	(625)
Honda HRU 216K Mower	73590	100	0	100
MEY E12 4HP Edger	73857	150	420	(270)
Stihl BG86C Blower	73927	60	280	(220)
Stihl FS420 Brushcutter	73928	100	1,035	(935)
Stihl BG86C Blower	73930	60	280	(220)
Stihl BG86C Blower	73931	60	280	(220)
Stihl BG86C Blower	73910	60	220	(160)
Stihl FS420 Brushcutter	73933	100	1,035	(935)
Stihl FS420 Brushcutter	73934	100	1,035	(935)
MEY E12 4HP Edger	73865	150	420	(270)
Stihl BG86C Blower	73936	60	280	(220)
Stihl BG86C Blower	73941	60	285	(225)
Stihl BG86C Blower	73943	60	285	(225)

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**12. DETAILS OF ASSET DISPOSALS (Continued)**

<b>Asset Description</b>	<b>Plant Number</b>	<b>Sale Proceeds</b>	<b>Carry Amount</b>	<b>Gain (Loss)</b>
Stihl BG86C Blower	73919	60	280	(220)
Stihl BG86C Blower	73949	60	290	(230)
Stihl BG86C Blower	73951	60	285	(225)
Stihl BG86C Blower	73953	60	285	(225)
Stihl MS192T Chainsaw	73879	100	160	(60)
Stihl BG86C Blower	73956	60	285	(225)
Stihl MS261 CQ Chainsaw	73839	400	425	(25)
Stihl HT101 Pole Saw	73867	150	335	(185)
Stihl BG86C Blower	73959	60	285	(225)
Stihl BG86C Blower	73960	60	285	(225)
Arion Super Quiet Blower	73776	1,000	500	500
Battery Pack for Airion Super Quiet Blower	73777	1,000	655	345
Husqvarna Concrete Saw	73830	2,000	1,405	595
Stihl TS420 Quick Cut Saw	73772	1,000	450	550
Milwalki K950X Rotary Hammer	73702	200	0	200
Husqvarna Concrete Saw	73831	2,000	990	1,010
Honda Concrete Mixer Side Tip	73832	1,000	835	165
Mow Master MEY Edger 4HP	77073	150	535	(385)
Stihl HS81T Hedgetrimmer	77075	80	260	(180)
Stihl BG86C Blower	76017	60	285	(225)
Stihl BG86C Blower	72168	60	285	(225)
Stihl BG86C Blower	72169	60	285	(225)
Stihl Pole Saw HT101	72152	100	410	(310)
Stihl HS81T Hedgetrimmer	72147	160	260	(100)
Allan Hover Mower	72154	50	470	(420)
Tru Turf Green Roller	82040	2,000	0	2,000
Toro Groundmaster Ride on Mower	82046	15,000	0	15,000
		<b>\$228,670</b>	<b>\$156,950</b>	<b>\$71,720</b>

During the budget period, the City will also acquire some additional plant items which are new purchases and not the consequence of a trade-in transaction. These items have all been factored into the capital budget for plant and equipment and will subsequently go into the forward plant replacement program.

Additional passenger vehicles are only included where there is a demonstrated organisational need to allow effective and efficient delivery of services, inspectorial actions or management of neighbourhood amenity.

<b>Asset Description</b>	<b>Plant Number</b>	<b>Sale Proceeds</b>	<b>Carry Amount</b>	<b>Gain (Loss)</b>
Parking Officer - Ranger Services	New	0	0	0
Manager Vehicle	New	0	0	0
Executive Vehicle	New	0	0	0
CPGC - Stihl Kombi Multi	New	0	0	0
Steam Machine for Killing Weeds	New	0	0	0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**13. RATES INFORMATION**

**(a) Rate in the Dollar**

A rate of 6.5400 cents in the dollar (6.3098 in 2015/2016) will be applied to the Gross Rental Value (GRV) of all rateable properties (residential and commercial) in the municipality which are not subject to the minimum rate.

**(b) Minimum Rate**

Council will impose a minimum rate of \$940.00 per annum for the 2016/2017 budget year (\$910.00 in 2015/2016). 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), the City 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 the City 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.

**(d) Instalment Due Dates**

The due dates for each payment under the instalment options for the 2016/2017 rating year are:

1 <sup>st</sup> Instalment	24 August 2016
2 <sup>nd</sup> Instalment	09 November 2016
3 <sup>rd</sup> Instalment	11 January 2017
4 <sup>th</sup> Instalment	15 March 2017

To qualify for the instalment option, ratepayers must pay any arrears in addition to the full amount of the first instalment by the due date for the first instalment.

**(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.

For the 2016/2017 rating year, the WA state government has capped pension concessions at a maximum of \$750.00 and seniors concessions at \$288.70.

**(g) Rates Charges & Interest**

Anticipated yields from administration fees and interest charges relating to rates for the 2016/2017 year are:

	<b>2016</b>	<b>2017</b>
Administration Fees - Rates	150,214	150,000
Interest on Rates (Pre-Interest on Instalments & Penalty Interest)	294,618	270,000
	<b>\$446,848</b>	<b>\$422,017</b>

**(h) Emergency Services Levy**

During the 2016/2017 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. It increased by 3.02% in 2016/2017. All monies collected by the City for the ESL are forwarded directly to the Fire and Emergency Services Authority (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.

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**14. RESERVE BALANCES**

**Reg 27(g)**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Discretionary Reserves</b>			
<b>Plant Replacement Reserve</b>			
Opening Balance as at 1 July	206,828	206,828	578,817
Transfers from Retained Surplus	365,000	365,000	0
Interest Revenue	5,629	6,989	15,794
Transfers to Retained Surplus	( 0 )	( 0 )	( 0 )
Closing Balance as at 30 June	<b>\$577,457</b>	<b>\$578,817</b>	<b>\$594,611</b>
<b>Future Municipal Works Reserve</b>			
Opening Balance as at 1 July	361,282	361,282	0
Transfers from Retained Surplus	0	0	0
Interest Revenue	0	0	0
Transfers to Retained Surplus	( 361,282 )	( 361,282 )	( 0 )
Closing Balance as at 30 June	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reticulation &amp; Pump Replacement Reserve</b>			
Opening Balance as at 1 July	231,351	231,351	344,070
Transfers from Retained Surplus	105,236	105,236	0
Interest Revenue	7,835	7,484	9,398
Transfers to Retained Surplus	( 0 )	( 0 )	( 0 )
Closing Balance as at 30 June	<b>\$344,422</b>	<b>\$344,071</b>	<b>\$353,468</b>
<b>Information Technology Reserve</b>			
Opening Balance as at 1 July	984,584	984,584	1,014,458
Transfers from Retained Surplus	0	0	0
Interest Revenue	27,030	29,873	19,422
Transfers to Retained Surplus	( 0 )	( 0 )	( 500,000 )
Closing Balance as at 30 June	<b>\$1,011,614</b>	<b>\$1,014,457</b>	<b>\$533,880</b>
<b>Insurance Risk Reserve</b>			
Opening Balance as at 1 July	178,477	178,477	436,147
Transfers from Retained Surplus	250,000	250,000	0
Interest Revenue	4,906	7,671	11,905
Transfers to Retained Surplus	( 0 )	( 0 )	( 0 )
Closing Balance as at 30 June	<b>\$433,383</b>	<b>\$436,148</b>	<b>\$448,052</b>
<b>Major Community Facilities Reserve</b>			
<b>Formerly Asset Enhancement Reserve</b>			
Opening Balance as at 1 July	24,697,052	24,697,052	17,299,030
Transfers from Retained Surplus	3,896,906	3,486,349	0
Interest Revenue	608,971	730,628	340,371
Transfers to Retained Surplus	( 11,615,000 )	( 11,615,000 )	( 11,750,000 )
Closing Balance as at 30 June	<b>\$17,587,929</b>	<b>\$17,299,029</b>	<b>\$5,889,401</b>

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**14. RESERVE BALANCES (Continued)**

	2016 Budget	2016 Actual	2017 Budget
<b>Path Works Reserve</b>			
Opening Balance as at 1 July	6,958	6,958	0
Transfers from Retained Surplus	0	0	0
Interest Revenue	0	0	0
Transfers to Retained Surplus	( 6,958 )	( 6,958 )	( 0 )
Closing Balance as at 30 June	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>UGP Reserve</b>			
Opening Balance as at 1 July	103,669	103,669	106,582
Transfers from Retained Surplus	0	0	0
Interest Revenue	2,855	2,912	2,907
Transfers to Retained Surplus	( 0 )	( 0 )	( 0 )
Closing Balance as at 30 June	<b>\$106,524</b>	<b>\$106,581</b>	<b>\$109,489</b>
<b>Parking Reserve</b>			
Opening Balance as at 1 July	168,148	168,148	401,665
Transfers from Retained Surplus	250,000	250,000	0
Interest Revenue	4,616	7,317	10,964
Transfers to Retained Surplus	( 23,800 )	( 23,800 )	( 0 )
Closing Balance as at 30 June	<b>\$398,964</b>	<b>\$401,665</b>	<b>\$412,629</b>
<b>River Wall Reserve</b>			
Opening Balance as at 1 July	164,191	164,191	162,636
Transfers from Retained Surplus	0	0	0
Interest Revenue	4,641	(1,555)	4,437
Transfers to Retained Surplus	( 0 )	( 0 )	( 0 )
Closing Balance as at 30 June	<b>\$168,832</b>	<b>\$162,636</b>	<b>\$167,073</b>
<b>Railway Station Reserve</b>			
Opening Balance as at 1 July	736,186	736,186	756,868
Transfers from Retained Surplus	0	0	0
Interest Revenue	20,279	20,682	20,646
Transfers to Retained Surplus	( 0 )	( 0 )	( 0 )
Closing Balance as at 30 June	<b>\$756,465</b>	<b>\$756,868</b>	<b>\$777,514</b>
<b>Future Building Works</b>			
Opening Balance as at 1 July	2,950,623	2,950,623	0
Transfers from Retained Surplus	0	0	0
Interest Revenue	0	0	0
Transfers to Retained Surplus	( 2,950,623 )	( 2,950,623 )	( 0 )
Closing Balance as at 30 June	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**14. RESERVE BALANCES (Continued)**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Future Transport Projects Reserve</b>			
Opening Balance as at 1 July	513,518	513,518	0
Transfers from Retained Surplus	0	0	0
Interest Revenue	0	0	0
Transfers to Retained Surplus	( 513,518 )	( 513,518 )	( 0 )
Closing Balance as at 30 June	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Future Streetscapes Reserve</b>			
Opening Balance as at 1 July	100,078	100,078	0
Transfers from Retained Surplus	0	0	0
Interest Revenue	0	0	0
Transfers to Retained Surplus	( 100,078 )	( 100,078 )	( 0 )
Closing Balance as at 30 June	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Future Parks Reserve</b>			
Opening Balance as at 1 July	5,157	5,157	0
Transfers from Retained Surplus	0	0	0
Interest Revenue	0	0	0
Transfers to Retained Surplus	( 5,157 )	( 5,157 )	( 0 )
Closing Balance as at 30 June	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Sustainable Infrastructure Reserve</b>			
Opening Balance as at 1 July	1,671,205	1,671,205	3,255,066
Transfers from Retained Surplus	1,520,476	1,520,476	0
Interest Revenue	66,981	63,385	82,102
Transfers to Retained Surplus	( 0 )	( 0 )	( 0 )
Closing Balance as at 30 June	<b>\$3,258,662</b>	<b>\$3,255,066</b>	<b>\$3,337,168</b>
<b>Public Art Reserve</b>			
Opening Balance as at 1 July	0	0	101,952
Transfers from Retained Surplus	150,000	150,000	50,000
Interest Revenue	1,375	1,952	3,480
Transfers to Retained Surplus	( 50,000 )	( 50,000 )	( 0 )
Closing Balance as at 30 June	<b>\$101,375</b>	<b>\$101,952</b>	<b>\$155,432</b>
<b>Total for Discretionary Reserves</b>	<b>\$24,745,627</b>	<b>\$24,457,290</b>	<b>\$12,778,717</b>

During the 2015/2016 budget process, the City consolidated its existing Reserves from 24 separate reserves down to 14. Several inactive reserves were closed and some other smaller reserves having similar purposes were consolidated into existing reserves. This provides greater clarity around the purposes for which the reserves are established and streamlines administration of the cash backed reserves. The Asset Enhancement Reserve was re-titled Major Community Facilities Reserve (although its purpose remains the same). A new Public Art Reserve was established to manage developer contributions raised through the Percent for Art Policy.

**2016 / 2017 ANNUAL BUDGET  
NOTES TO AND FORMING PART OF THE BUDGET**

**14. RESERVE BALANCES (Continued)**

	<b>2016 Budget</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Quarantined Reserves</b>			
<b>Collier Park Village Residents Offset Reserve</b>			
Opening Balance as at 1 July	20,907,739	20,907,739	21,512,744
Transfers from Retained Surplus	3,000,000	3,190,000	3,000,000
Interest Revenue	936,519	585,577	947,709
Transfers to Retained Surplus	( 2,250,000 )	( 3,170,571 )	( 2,250,000 )
Closing Balance as at 30 June	<b>\$22,594,258</b>	<b>\$21,512,745</b>	<b>\$23,210,453</b>
<b>Collier Park Village Reserve</b>			
Opening Balance as at 1 July	1,484,043	1,484,043	1,505,025
Transfers from Retained Surplus	500,000	587,805	450,000
Interest Revenue	54,963	41,446	30,742
Transfers to Retained Surplus	( 714,376 )	( 608,269 )	( 643,162 )
Closing Balance as at 30 June	<b>\$1,324,630</b>	<b>\$1,505,025</b>	<b>\$1,342,605</b>
<b>Collier Park Golf Course Reserve</b>			
Opening Balance as at 1 July	428,875	428,875	486,605
Transfers from Retained Surplus	700,664	773,727	637,492
Interest Revenue	13,120	13,654	12,642
Transfers to Retained Surplus	( 664,349 )	( 729,651 )	( 819,107 )
Closing Balance as at 30 June	<b>\$478,310</b>	<b>\$486,605</b>	<b>\$317,632</b>
<b>Waste Management Reserve</b>			
Opening Balance as at 1 July	3,429,075	3,429,075	3,797,715
Transfers from Retained Surplus	313,225	416,769	151,985
Interest Revenue	97,914	100,377	102,641
Transfers to Retained Surplus	( 323,400 )	( 148,506 )	( 305,000 )
Closing Balance as at 30 June	<b>\$3,516,814</b>	<b>\$3,797,715</b>	<b>\$3,747,341</b>
<b>Total Quarantined Reserves</b>	<b>\$27,914,012</b>	<b>\$27,302,090</b>	<b>\$28,618,031</b>
<b>Summary of Reserve Balances</b>			
Opening Balance as at 1 July	59,329,041	59,329,039	51,759,380
Transfers from Retained Surplus	11,051,507	11,095,362	4,289,477
Interest Revenue	1,857,634	1,618,392	1,615,160
Transfers to Retained Surplus	( 19,578,544 )	( 20,283,413 )	( 16,267,269 )
Closing Balance as at 30 June	<b>\$52,659,639</b>	<b>\$51,759,380</b>	<b>\$41,396,748</b>



City of  
SouthPerth

# Management Budget >



**CITY OF SOUTH PERTH**  
**2016/2017 - BUDGETED OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 10.6.1 (c)

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>REVENUE</b>				
<b>Chief Executive's Office</b>				
City Administration	16,500	16,833	0	
Organisational Performance	0	0	0	
Human Resources Admin Revenue	0	0	0	
Governance Admin	0	15,100	18,000	
Ranger Services				
Animal Control	97,500	106,943	98,250	
Fire Prevention	2,500	(1,073)	1,500	
Parking Management	1,690,000	1,657,313	1,713,000	
District Rangers	10,000	13,649	12,500	
Sub Total Revenue - Ranger Services	1,800,000	1,776,832	1,825,250	
Total Revenue - Governance & Administration	1,800,000	1,791,932	1,843,250	
<b>Total Revenue - Chief Executive's Office</b>	<b>1,816,500</b>	<b>1,808,764</b>	<b>1,843,250</b>	
<b>Directorate - Corporate Capacity (Formerly Finance &amp; Info Services))</b>				
Directorate Administration	22,000	22,327	0	
Financial Services				
Treasury Management	571,000	578,831	1,004,781	
Investment Activities	2,838,672	2,652,390	2,798,071	
Rating Activities	33,531,251	33,550,720	34,885,590	
Property Management	375,000	403,786	431,700	
Total Revenue - Financial Services	37,337,923	37,208,054	39,120,142	
Information Services				
Information Technology	0	0	17,000	
Records Management	0	0	0	
Total Revenue - Information Services	0	0	17,000	
<b>Total Revenue - Corporate Capacity Directorate</b>	<b>37,337,923</b>	<b>37,208,054</b>	<b>39,137,142</b>	

**CITY OF SOUTH PERTH**  
**2016/2017 - BUDGETED OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 10.6.1 (c)

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>Directorate - Community Services</b>				
Directorate Administration	0	0	0	
Community, Culture & Recreation				
Administration	90,000	95,461	12,000	
Safer City Program	0	0	0	
Senior Citizens	0	0	0	
Cultural Development				
Major Events	307,500	308,182	307,500	
Community Events	15,000	16,128	19,000	
Summer Events Program	25,000	42,469	40,000	
Facility Bookings & Recreation Revenue				
George Burnett Leisure Centre Revenue	260,000	252,127	244,500	
Halls & Public Buildings	199,500	193,248	233,500	
<b>Total Revenue - Community, Culture &amp; Recreation</b>	<b>897,000</b>	<b>907,614</b>	<b>856,500</b>	
Collier Park Retirement Complex				
Collier Park Village	1,053,443	1,052,991	1,114,492	
Collier Park Community Centre	5,750	5,455	5,750	
<b>Total Revenue - Collier Park Village</b>	<b>1,059,193</b>	<b>1,058,446</b>	<b>1,120,242</b>	
Library Services				
Administration	13,250	16,344	33,500	
Civic Centre Library	13,000	12,743	12,500	
Manning Library	2,500	3,030	3,250	
Old Mill	2,500	3,159	2,500	
<b>Total Revenue - Library Services</b>	<b>31,250</b>	<b>35,276</b>	<b>51,750</b>	
<b>Total Revenue - Community Services Directorate</b>	<b>1,987,443</b>	<b>2,001,336</b>	<b>2,028,492</b>	
<b>Directorate - Development Services</b>				
Directorate Administration	0	0	24,000	
Statutory Planning	850,150	823,267	868,000	
Building Services	520,250	620,691	544,000	
Environmental Health Services	130,000	152,876	127,000	
<b>Total Revenue - Development Services Directorate</b>	<b>1,500,400</b>	<b>1,596,834</b>	<b>1,563,000</b>	
<b>TOTAL REVENUE - ADMIN BUSINESS UNITS</b>	<b>42,642,266</b>	<b>42,614,989</b>	<b>44,571,884</b>	

**CITY OF SOUTH PERTH**  
**2016/2017 - BUDGETED OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 10.6.1 (c)

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>EXPENDITURE</b>				
<b>Chief Executive's Office</b>				
City Administration				
Corporate Support	887,551	713,818	970,273	
Building Operating Costs	65,000	72,469	75,612	
Organisational Performance	0	0	150,974	
Human Resources Administration	236,246	222,316	265,919	
<b>Total Expense - City Administration</b>	<b>1,188,797</b>	<b>1,008,603</b>	<b>1,462,778</b>	
Governance Admin	759,707	732,909	586,665	
Governance - Elected Members	1,515,622	1,393,606	1,521,123	
Marketing & Communications				
Community Promotions	654,799	649,228	734,010	
Publications	177,500	159,571	157,500	
Ranger Services				
Animal Control	301,007	311,359	315,006	
Fire Prevention	99,376	99,686	101,313	
Parking Management	814,696	826,442	890,700	
District Rangers	322,285	329,025	328,468	
Other Law & Order	2,000	1,636	6,000	
<b>Total Expense - Ranger Services</b>	<b>1,539,364</b>	<b>1,568,148</b>	<b>1,641,487</b>	
<b>Total Expense - Governance</b>	<b>4,646,992</b>	<b>4,503,462</b>	<b>4,640,785</b>	
<b>Total Expense - Chief Executive's Office</b>	<b>5,835,789</b>	<b>5,512,065</b>	<b>6,103,563</b>	
<b>Directorate - Corporate Capacity (Formerly Finance &amp; Info Services))</b>				
Administration	334,240	244,263	246,074	
Financial Services				
Treasury Management	359,743	376,020	540,632	
Rating Activities	307,757	314,818	379,845	
Investment Activities	374,247	360,266	470,115	
Property Management	164,000	165,502	168,250	
<b>Total Expense - Financial Services</b>	<b>1,539,987</b>	<b>1,460,869</b>	<b>1,804,916</b>	
Information Technology	1,013,151	956,584	872,724	
Records Management	0	0	211,931	
Customer Services Team	335,296	301,019	397,443	
<b>Total Expense - Corporate Capacity Directorate</b>	<b>2,888,434</b>	<b>2,718,472</b>	<b>3,287,014</b>	



**CITY OF SOUTH PERTH**  
**2016/2017 - BUDGETED OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 10.6.1 (c)

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>Directorate - Community Services</b>				
Directorate Administration	0	0	138,080	
Community, Culture & Recreation				
Community Development				
Administration	1,079,318	1,134,828	732,974	
Donations	195,000	157,265	175,000	
Safer City Program	36,789	40,719	54,566	
Senior Citizens	440,841	419,745	457,747	
<b>Total Expense - Community Development</b>	<b>1,751,948</b>	<b>1,752,557</b>	<b>1,420,287</b>	
Cultural Development				
Major Events Expense	915,000	898,279	910,000	
Summer Events Program	312,270	317,246	289,568	
Community Events	216,000	228,795	540,938	
Civic Functions	126,423	107,223	87,791	
<b>Total Expense - Cultural Development</b>	<b>1,569,693</b>	<b>1,551,542</b>	<b>1,828,297</b>	
Recreation				
George Burnett Leisure Centre	491,886	487,974	505,085	
<b>Total Expense - Recreation &amp; Leisure</b>	<b>491,886</b>	<b>487,974</b>	<b>505,085</b>	
Facility Hire				
Bookings Office	293,636	294,731	315,046	
Halls & Public Buildings	529,643	507,885	685,318	
<b>Total Expense - Facility Hire</b>	<b>823,279</b>	<b>802,615</b>	<b>1,000,364</b>	
<b>Total Expense - Community, Culture &amp; Recreation</b>	<b>4,636,806</b>	<b>4,594,689</b>	<b>4,754,033</b>	
Collier Park Retirement Complex				
Collier Park Village	1,949,832	1,946,833	1,978,199	
Collier Park Hostel	0	0	0	
Collier Park Community Centre	2,000	2,218	2,400	
<b>Total Expense - Collier Park Complex</b>	<b>1,951,832</b>	<b>1,949,051</b>	<b>1,980,599</b>	
Library Services				
Library Administration	224,600	201,938	1,055,499	
Civic Centre Library	1,578,484	1,593,333	922,562	
Manning Library	698,713	687,753	489,880	
Local Studies Collection	10,000	14,621	10,000	
Old Mill	53,614	57,771	58,989	
<b>Total Expense - Library Services</b>	<b>2,565,411</b>	<b>2,555,417</b>	<b>2,536,930</b>	
<b>Total Expense - Community Services Directorate</b>	<b>9,154,049</b>	<b>9,099,156</b>	<b>9,409,642</b>	

202

**CITY OF SOUTH PERTH**  
**2016/2017 - BUDGETED OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Attachment 10.6.1 (c)

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>Directorate - Development Services</b>				
Directorate Administration	239,886	228,200	214,331	
Strategic Planning	0	0	501,330	
Statutory Planning	1,948,561	1,981,363	1,592,599	
Compliance Unit	0	0	191,352	
Building Services	555,570	538,085	590,984	
Health & Regulatory Services				
Administration	485,287	506,777	473,097	
Infant Health Services	9,750	8,017	9,250	
Preventative Services	63,500	45,885	63,000	
Other Sanitation	0	0	0	
Total Expense - Health Services	558,537	560,680	545,347	
<b>Total Expense - Development Services Directorate</b>	<b>3,302,554</b>	<b>3,308,328</b>	<b>3,635,943</b>	
<b>TOTAL EXPENDITURE - ADMIN BUSINESS UNITS</b>	<b>21,180,826</b>	<b>20,638,021</b>	<b>22,436,162</b>	

**DIRECTORATE - INFRASTRUCTURE SERVICES**  
**2016/2017 - BUDGETED OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>REVENUE</b>				
<b>Infrastructure Support</b>				
Administration Revenue	0	0	0	
<b>Total Revenue - Infrastructure Support</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>City Environment</b>				
Contributions	265,000	314,003	250,000	
Nursery Revenue	158,000	146,221	160,000	
Asset Control Revenue	139,410	145,865	83,650	
Environmental Services Revenue	5,000	6,141	5,000	
<b>Total Revenue - City Environment</b>	<b>567,410</b>	<b>612,230</b>	<b>498,650</b>	
<b>Engineering Infrastructure</b>				
Design Office Revenue	0	0	0	
Construction & Maintenance				
Road Grants	202,000	214,281	489,330	
Contributions to Works	134,500	112,810	60,000	
Reinstatement Revenue	12,500	8,491	6,500	
Crossover Revenue	85,000	111,235	85,000	
Asset Control Revenue	92,320	75,781	17,300	
Other Revenue	0	9,734	0	
<b>Sub Total - Construction &amp; Maint</b>	<b>526,320</b>	<b>532,332</b>	<b>658,130</b>	
<b>Total Revenue - Engineering Infrastructure</b>	<b>526,320</b>	<b>532,332</b>	<b>658,130</b>	
<b>Waste Management</b>				
Refuse Collection	4,840,228	4,839,477	4,920,588	
Recycling	1,346,232	1,337,269	1,356,983	
<b>Total Revenue - Waste Management</b>	<b>6,186,460</b>	<b>6,176,745</b>	<b>6,277,571</b>	
<b>Collier Park Golf Course</b>				
Collier Park Golf Course - Revenue	2,737,640	2,690,963	2,820,430	
<b>Total Revenue - Collier Park Golf Course</b>	<b>2,737,640</b>	<b>2,690,963</b>	<b>2,820,430</b>	
<b>TOTAL REV - INFRASTRUCTURE SERVICES</b>	<b>10,017,830</b>	<b>10,012,270</b>	<b>10,254,781</b>	

**DIRECTORATE - INFRASTRUCTURE SERVICES**  
**2016/2017 - BUDGETED OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>EXPENDITURE</b>				
<b>Infrastructure Support &amp; Administration</b>				
Governance Cost	372,999	264,944	271,606	
Asset Management	0	0	187,960	
<b>Total Expense - Infrastructure Support</b>	<b>372,999</b>	<b>264,944</b>	<b>459,566</b>	
<b>City Environment</b>				
Reserves & Parks Maintenance	3,995,720	3,998,484	4,185,003	
Miscellaneous Parks Programmes	30,000	18,503	20,000	
Grounds Maintenance	192,000	164,550	215,000	
Streetscape Maintenance	2,118,000	1,857,659	2,146,000	
Environmental Services	608,631	636,626	762,890	
Plant Nursery	289,380	338,132	286,504	
Overheads	1,594,162	1,617,314	1,710,591	
Asset Holding Costs	1,175,000	1,200,000	1,200,000	
Building Maintenance	601,459	606,501	573,345	
Reserve Building Maintenance & Operations	132,250	132,228	131,250	
Public Convenience Maintenance & Operations	188,000	162,462	194,000	
Operations Centre Maintenance	137,500	139,933	147,500	
Jetty Maintenance	13,000	8,926	13,000	
<b>Total Expense - City Environment</b>	<b>11,075,102</b>	<b>10,881,318</b>	<b>11,585,083</b>	
<b>Collier Park Golf Course</b>				
Collier Park Golf Course - Expense	2,430,740	2,236,501	2,352,913	
<b>Total Expense - Collier Park Golf Course</b>	<b>2,430,740</b>	<b>2,236,501</b>	<b>2,352,913</b>	
<b>Waste Management</b>				
Refuse Collection	4,506,413	4,287,619	4,847,058	
Recycling	663,024	632,178	664,449	
Transfer Station	759,661	897,429	734,664	
<b>Total Expense - Waste Management</b>	<b>5,929,098</b>	<b>5,817,226</b>	<b>6,246,171</b>	

3.07



**DIRECTORATE - INFRASTRUCTURE SERVICES**  
**2016/2017 - BUDGETED OPERATING REVENUE & EXPENDITURE**  
**June-2016**

Key Responsibility Areas	2015/2016 Budget		2015/2016 Projection		2016/2017 Budget		2016/2017 Comments / Notes
<b>Engineering Infrastructure</b>							
Design Office Overheads		385,792		426,013		529,879	
Sub Total - Design Office		385,792		426,013		529,879	
<b>Construction &amp; Maintenance</b>							
Reinstatements		25,000		32,438		25,000	
Crossovers		125,000		129,492		105,000	
Asset Holding Costs		5,177,000		5,260,137		5,150,000	
Roads, Paths & Drains		2,949,000		2,929,205		3,021,000	
Fleet Operations		771,359		949,514		813,594	
Overheads		1,151,561		968,557		1,147,361	
Sub Total - Construction & Maintenance		10,198,920		10,269,343		10,261,955	
<b>Total Expense - Engineering Infrastructure</b>		<b>10,584,712</b>		<b>10,695,355</b>		<b>10,791,834</b>	
<b>TOTAL EXP - INFRASTRUCTURE SERVICES</b>		<b>30,392,651</b>		<b>29,895,344</b>		<b>31,435,568</b>	

**CITY OF SOUTH PERTH**  
**2016/2017 BUDGETED CAPITAL SUMMARY**  
**June-2016**

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>CAPITAL REVENUE</b>				
<b>Major Non Infrastructure Projects</b>				
Land Sales	3,626,363	3,060,808	1,865,208	
Major Community Building Grants	0	0	0	
<b>Total Revenue - Major Projects</b>	<b>3,626,363</b>	<b>3,060,808</b>	<b>1,865,208</b>	
<b>Organisational Capacity</b>				
Financial Non Recurrent Revenue	0	0	0	
<b>Total Revenue - Organisational Capacity</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Community Services</b>				
Library Services	0	0	0	
<b>Total Revenue - Library Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Collier Park Village	499,999	594,910	450,000	
<b>Total Revenue - Collier Park Village</b>	<b>499,999</b>	<b>594,910</b>	<b>450,000</b>	
<b>Total Revenue - Community Services</b>	<b>499,999</b>	<b>594,910</b>	<b>450,000</b>	
<b>Development Services</b>				
Development Services	0	0	0	
<b>Total Revenue - Development Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Collier Park Golf Course</b>				
Collier Park Golf Course	0	0	0	
<b>Total Revenue - Collier Park Golf Course</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Infrastructure Projects</b>				
Roads, Paths & Drains	1,425,000	1,619,397	2,007,233	
Traffic Management	0	0	0	
City Environment	842,000	873,819	0	
Building Management	1,655,000	1,400,000	700,000	
<b>Total Revenue - Infrastructure Projects</b>	<b>3,922,000</b>	<b>3,893,216</b>	<b>2,707,233</b>	
<b>Underground Power</b>				
Underground Power	0	41	0	
<b>Total Revenue - Underground Power</b>	<b>0</b>	<b>41</b>	<b>0</b>	
<b>TOTAL CAPITAL REVENUE</b>	<b>8,048,362</b>	<b>7,548,974</b>	<b>5,022,441</b>	

**CITY OF SOUTH PERTH**  
**2016/2017 BUDGETED CAPITAL SUMMARY**  
**June-2016**

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>CAPITAL EXPENDITURE</b>				
<b>Non Infrastructure Projects</b>				
<b>Chief Executive's Office</b>				
Administration	380,000	175,304	750,000	
Ranger Services	80,000	7,150	94,000	
Major Land & Building Initiatives	17,962,000	14,047,533	11,000,000	
<b>Total Expense - Chief Executive's Office</b>	<b>18,422,000</b>	<b>14,229,987</b>	<b>11,844,000</b>	
<b>Organisational Capacity</b>				
<b>Information Technology</b>				
Information Technology	1,322,000	545,424	1,480,000	
<b>Finance</b>				
Finance Non Recurrent Expense	0	1,350	20,000	
<b>Total Expense - Organisational Capacity</b>	<b>1,322,000</b>	<b>546,774</b>	<b>1,500,000</b>	
<b>Community Services</b>				
<b>Library</b>				
Library Capital Expense	0	0	310,000	
<b>Total Expense - Library Services</b>	<b>0</b>	<b>0</b>	<b>310,000</b>	
<b>Community Culture &amp; Recreation</b>				
Community, Culture & Recreation	60,000	4,000	90,000	
<b>Total Expense - Community, Culture &amp; Recreation</b>	<b>60,000</b>	<b>4,000</b>	<b>90,000</b>	
<b>Collier Park Retirement Complex</b>				
Collier Park Village	325,000	413,109	325,000	
<b>Total Expense - Community Services</b>	<b>385,000</b>	<b>417,109</b>	<b>725,000</b>	
<b>Development Services</b>				
Strategic Land Use Planning	200,000	135,845	200,000	
Health & Regulatory Services	0	0	0	
<b>Total Expense - Development Services</b>	<b>200,000</b>	<b>135,845</b>	<b>200,000</b>	
<b>Unclassified Capital</b>				
General Capital Expense	0	0	0	
<b>Total Expense - Unclassified Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**CITY OF SOUTH PERTH**  
**2016/2017 BUDGETED CAPITAL SUMMARY**  
**June-2016**

Key Responsibility Areas	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>Collier Park Golf Course</b>				
Collier Park Golf Course	474,289	482,552	936,612	
<b>Total Expense - Golf Course</b>	<b>474,289</b>	<b>482,552</b>	<b>936,612</b>	
<b>Underground Power</b>				
Underground Power Project	0	0	0	
<b>Total - Underground Power</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Infrastructure Projects</b>				
<b>Roads, Paths &amp; Drain Infrastructure</b>				
Roadworks	3,398,800	2,626,318	2,872,700	
Traffic Management	1,090,000	798,140	1,398,000	
Drainage	464,000	432,713	912,700	
Water Management Initiatives	340,000	319,779	0	
Paths	536,000	480,530	450,000	
<b>Total - Roads, Paths &amp; Drains Infrastructure</b>	<b>5,828,800</b>	<b>4,657,480</b>	<b>5,633,400</b>	
<b>Fleet Management</b>	<b>1,174,115</b>	<b>1,265,502</b>	<b>1,030,650</b>	
<b>Waste Management</b>	<b>243,400</b>	<b>219,114</b>	<b>655,000</b>	
<b>City Environment</b>				
Streetscape Projects	300,000	236,839	325,000	
Park Development	2,748,000	1,382,536	895,000	
Street & Reserve Lighting	150,000	88,183	55,000	
Environmental Projects	711,500	565,856	232,000	
Foreshore Asset Management	3,395,000	2,923,688	2,260,000	
Building Management	360,000	341,952	533,000	
<b>Total - City Environment</b>	<b>7,664,500</b>	<b>5,539,054</b>	<b>4,300,000</b>	
<b>Other Infrastructure</b>				
Recoverable Works	78,000	91,692	0	
Other Projects	240,000	147,948	190,000	
<b>Total Expense - Dir Infrastructure Services</b>	<b>15,228,815</b>	<b>11,920,789</b>	<b>11,809,050</b>	
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>36,032,104</b>	<b>27,733,057</b>	<b>27,014,662</b>	

City of  
SouthPerth

# Schedule of Capital Projects >





**CITY OF SOUTH PERTH**  
**2016/2017 - BUDGETED CAPITAL REVENUE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Major Land &amp; Building Projects</b>				
8839 0457	Profit - Disposal of Assets - Civic Triangle	0	0	0	
8839 0458	Profit - Disposal of Assets - Manning	1,720,000	1,574,444	1,865,208	
8839 0459	Profit - Disposal of Assets - Crawshaw	420,000	0	0	
8839 0460	Profit - Disposal of Assets - Ray St	1,486,363	1,486,364	0	
8853 0108	Major Community Building Grants	0	0	0	
8853 0421	Building Contributions	0	0	0	
	<b>Total Revenue - Major Projects</b>	<b>3,626,363</b>	<b>3,060,808</b>	<b>1,865,208</b>	
	<b>Organisational Capacity</b>				
8799 0108	Building Project - Grant Funds	0	0	0	
8854 0108	Grant - NBN Capital	0	0	0	
	<b>Total Revenue - Organisational Capacity</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Community Services</b>				
	<b>Community, Culture &amp; Recreation</b>				
	Prior Year Revenue				
	<b>Total Rev - Comm, Culture &amp; Recreation</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Collier Park Retirement Complex</b>				
8811 0205	CPV - Ingoing Lease Premiums	499,999	594,910	450,000	
	<b>Total Revenue Collier Park Complex</b>	<b>499,999</b>	<b>594,910</b>	<b>450,000</b>	
	<b>Total Rev - Dir Develop &amp; Comm Services</b>	<b>499,999</b>	<b>594,910</b>	<b>450,000</b>	
	<b>Community Projects</b>				
	Prior Year Revenue	0	0	0	
	<b>Total Revenue - Community Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Infrastructure Services</b>				
	<b>Contributions - Roads &amp; Streets</b>				
5995 0421	Contributions - Unspecified	20,000	20,000	20,000	
5995 0424	Contributions - Sumps	0	0	0	
5995 0426	Contributions - Roadworks	10,000	11,155	0	
5995 0428	Contributions - Drains	0	0	0	
5995 0499	Road Reserve Access Inspection Fee	60,000	70,457	30,000	
	<b>Sub Total</b>	<b>90,000</b>	<b>101,612</b>	<b>50,000</b>	

4.01

**CITY OF SOUTH PERTH**  
**2016/2017 - BUDGETED CAPITAL REVENUE**  
**June-2016**

Account Number		Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
		<b>Capital Grants</b>				
5999	0104	Specific Purpose Road Grants	1,265,000	1,445,285	1,887,233	
5999	0105	Local Roads Grants	0	0	0	
5999	0106	Direct Roads Operating Grant	70,000	72,500	70,000	
5999	0109	Grant - Paths	0	0	0	
		Sub Total	1,335,000	1,517,785	1,957,233	
		<b>Sub Total - Roads &amp; Streets</b>	<b>1,425,000</b>	<b>1,619,397</b>	<b>2,007,233</b>	
		<b>City Environment</b>				
5991	0108	Grants - SPLTC	800,000	792,727	0	
5998	0108	Grants	42,000	76,546	0	
5998	0421	Contributions - Unspecified	0	4,545	0	
5998	0425	Contributions - Street Trees	0	0	0	
5998	0427	Contributions - Parks	0	0	0	
		Sub Total	842,000	873,819	0	
		<b>Sub Total - City Environment</b>	<b>842,000</b>	<b>873,819</b>	<b>0</b>	
		<b>Building Management</b>				
5994	0421	Contribution to Building Works	55,000	0	0	
5994	0108	Grants	1,600,000	1,400,000	700,000	
		<b>Sub Total - Building Management</b>	<b>1,655,000</b>	<b>1,400,000</b>	<b>700,000</b>	
		<b>Underground Power Project</b>				
5990	0015	Underground Power - Stage 5	0	41	0	
5990	0499	UGP - In Kind Costs Reimbursement	0	0	0	
		<b>Sub Total - Underground Power</b>	<b>0</b>	<b>41</b>	<b>0</b>	
		<b>Total - Infrastructure</b>	<b>3,922,000</b>	<b>3,893,257</b>	<b>2,707,233</b>	
		<b>TOTAL CAPITAL REVENUE</b>	<b>8,048,362</b>	<b>7,548,974</b>	<b>5,022,441</b>	

4.02

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Chief Executive's Office</b>				
	<b>Administration Projects - Asset Creation</b>				
8702 5831	Office Refurbishment	150,000	0	600,000	C.Fwd \$150K
8715 5831	Office / Civic Furnishings	15,000	1,144	65,000	
8737 5831	Mayoral Portrait	0	0	0	
	Prior Year Projects	0	0	0	
	Add back Assets Capitalised	0	4,000		
	<b>Sub Total</b>	<b>165,000</b>	<b>5,144</b>	<b>665,000</b>	
	<b>Administration Projects - Non Recurrent</b>				
8508 5831	Land Transaction Costs	200,000	152,869	85,000	
8914 5831	Old Mill Precinct	15,000	17,291	0	
	<b>Sub Total</b>	<b>215,000</b>	<b>170,160</b>	<b>85,000</b>	
	<b>Major Projects - Asset Creation</b>				
8845 5831	Manning Hub Facility - Construction	16,307,000	13,253,857	0	C.Fwd \$3,000K
8846 5831	Manning Hub Facility - Fit Out	520,000	27,890	0	C.Fwd \$500K
8843 5831	Land Acquisition	495,000	493,871	0	
8961 5831	EJ Oval Precinct Redevelopment	640,000	271,915	7,500,000	C.Fwd \$200K
8965 1500-2699	Connect South Project	0	0	3,500,000	
	Add back Assets Capitalised	0	0		
	<b>Sub Total</b>	<b>17,962,000</b>	<b>14,047,533</b>	<b>11,000,000</b>	
	<b>Ranger Services - Asset Creation</b>				
8828 5831	Parking Management Devices	70,000	7,150	94,000	In-ground Parking Sensors
8852 5831	Animal Care Facility Upgrade	10,000	0	0	
8963 5831	Dog & Cat Cages & Quarantine Pens	0	0	0	
8962 5831	CCTV for Animal Care Facility	0	0	0	
	Add back Assets Capitalised		0		
	<b>Sub Total</b>	<b>80,000</b>	<b>7,150</b>	<b>94,000</b>	
	<b>Total Exp - Chief Exec Office</b>	<b>18,422,000</b>	<b>14,229,987</b>	<b>11,844,000</b>	



**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Organisational Capacity</b>				
	<b>Financial Services - Non Recurrent</b>				
8723 5831	Building Revaluation	0	1,350	20,000	
	Sub Total	0	1,350	20,000	
	<b>Technology - Asset Creation</b>				
8703 5831	Information Technology Acquisitions	175,000	0	195,000	Servers, PCs, Mobile Devs & Peripherals
8705 5831	Electrical / Communication Equipment	72,000	62,141	20,000	
8726 5831	Tech for Meeting Rooms	20,000	0	15,000	
8717 5831	GIS Development	12,000	4,048	25,000	
8708 5831	EDMS Project	0	0	0	
8718 5831	Web Development	225,000	151,710	50,000	
8721 5831	Software Acquisition	5,000	0	675,000	Corp System - Replace Legacy System
8757 5831	Sharepoint - Intranet	15,000	15,240	0	
8758 5831	CRM Workflow Development	50,000	1,125	75,000	C.Fwd \$50K
8761 5831	Server Room	290,000	0	0	C.Fwd \$290K
8763 5831	Unified Communications Project	125,000	0	0	C.Fwd \$125K
8764 5831	Online Bookings Software Solution	25,000	11,277	0	C.Fwd \$15K
8765 5831	Online DA Solution	50,000	48,354	0	
8767 5831	Rangers Mobility Solution	35,000	11,277	25,000	
8768 5831	Civic Hall AV Upgrade	55,000	0	0	C.Fwd \$55K
8769 5831	Chambers AV Upgrade	0	0	180,000	
	Prior Year Projects	0	0	0	
	Add back Assets Capitalised	0	169,141	0	
	Add back Intangibles Capitalised		0		
	Sub Total	1,154,000	474,313	1,260,000	
	<b>Technology - Non Recurrent</b>				
8704 5831	Computer Network Enhancements	70,000	61,611	105,000	Radio Links, WAP & Communications
8762 2820	Technology - Consultancy	98,000	9,500	115,000	C.Fwd \$90K
	Sub Total	168,000	71,111	220,000	
	<b>Total Exp - Organisational Capacity</b>	<b>1,322,000</b>	<b>546,774</b>	<b>1,500,000</b>	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Community Services</b>				
	<b>Library Services - Asset Creation</b>				
8770	Library Catalogue System	0	0	120,000	
8771	Library RFID System	0	0	170,000	
	Add back Assets Capitalised		0		
	Add back Intangibles Capitalised		0		
	Sub Total	0	0	290,000	
	<b>Library Services - Non Recurrent</b>				
8772 2840	Relocation to Manning Hub	0	0	20,000	
	Sub Total	0	0	20,000	
	<b>Community Dev - Asset Creation</b>				
8808 5831	Hall Furniture - Trestle Tables etc	0	0	40,000	
8855 5831	Mobile Audio System for Functions	10,000	0		
	Add back Assets Capitalised	0	0	0	
	Sub Total	10,000	0	40,000	
	<b>Community Dev - Non Recurrent</b>				
8504 5831	Community Facility Funding	50,000	4,000	50,000	
	Sub Total	50,000	4,000	50,000	
	<b>Retirement Complex</b>				
8809 3715	CP Village - Refurbishment	325,000	413,109	325,000	
	Prior Year Projects	0	0	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	325,000	413,109	325,000	
	<b>Unclassified - Non Recurrent</b>				
	Prior Year Projects	0	0	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	0	0	0	
	<b>Total Exp - Community Services</b>	<b>385,000</b>	<b>417,109</b>	<b>725,000</b>	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Development Services</b>				
	<b>Strategic Land Use Planning - Non Recurrent</b>				
8930 5831	Precinct Studies	200,000	135,845	200,000	C.Fwd \$50K
	Sub Total	200,000	135,845	200,000	
	<b>Health Services - Asset Creation</b>				
8952 5831	Sundry Equipment Purchases	0	0	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	0	0	0	
	<b>Total Exp - Development Services</b>	<b>200,000</b>	<b>135,845</b>	<b>200,000</b>	
	<b>Collier Park Golf Course - Asset Creation</b>				
8505 5831	Plant Replacement - CPGC	210,300	0	159,200	
8565 2500-2699	Major Reticulation Upgrade	0	0	500,000	
	Prior Year Projects	0	0		
	Add back Assets Capitalised	0	218,656	0	
	Sub Total	210,300	218,656	659,200	
	<b>Collier Park Golf Course - Non Recurrent</b>				
8537 5831	CPGC Loan Principal Expense	263,989	263,896	277,412	
	Sub Total	263,989	263,896	277,412	
	<b>Underground Power - Non Recurrent</b>				
8742 5831	UGP Stage 5	0	0	0	
	Previous Stages	0	0	0	
	Sub Total	0	0	0	
	<b>Recoverable Works - Non Recurrent</b>				
6999 Various	Recoverable Works	78,000	91,692	0	
	Sub Total	78,000	91,692	0	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Roadworks - Asset Creation</b>				
5615	1500-1699 Challenger Ave (Manning - Henning)	35,000	15,692	58,000	
5616	1500-1699 Henning Cresc (Marsh - Challenger)	0	24,623	105,000	
5617	1500-1699 Edgecumbe St (Hensman - End)	0	0	307,000	
5618	1500-1699 Hovia Tce (Canning H.Way - 3rd Ave)	0	0	156,000	
5619	1500-1699 Labouchere (Hensman - South Tce)	0	0	203,600	
5620	1500-1699 Waterford Ave (Manning Rd - Mulingar)	0	0	151,500	
5621	1500-1699 Welwyn Ave (Manning Rd - Hope Ave)	0	0	240,000	
5622	1500-1699 Bessell Ave (Canning H.Way - Throssel)	0	0	180,000	
5623	1500-1699 Canavan Cres - Goodwin Ave Roundabout	0	0	45,000	
5624	1500-1699 Canavan Cres - Pether Rd Roundabout	0	0	45,000	
5625	1500-1699 Glasnevin St (Kilkenny - End)	0	0	90,500	
5626	1500-1699 Hope Ave (Redmond - Welwyn)	0	0	90,000	
5627	1500-1699 Kilkenny Cres - Carrick St Intersection	0	0	25,600	
5628	1500-1699 King St (Market - Collins)	0	0	110,500	
5629	1500-1699 Lowan Loop North (Walanna - No 18)	0	0	86,700	
5630	1500-1699 Lowan Loop South (Walanna - No 42)	0	0	62,100	
5631	1500-1699 Market St (Collins - Douglas)	0	0	80,200	
5632	1500-1699 Parmelia St (Roebuck - End)	0	0	60,000	
5633	1500-1699 Victoria St (Coode - Rose)	0	0	77,000	
5634	1500-1699 Vista St (Dyson - Banksia Tce)	0	0	95,000	
5635	1500-1699 Boona Ct (Walanna - End)	0	0	58,000	
5636	1500-1699 Hayman Rd - Thelma St	0	0	258,000	
5637	1500-1699 Challenger Ave Carpark Resurfacing	0	0	78,000	
	Prior Year Projects	3,003,800	2,500,188	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	3,038,800	2,540,503	2,662,700	
	<b>Roadworks - Non Recurrent</b>				
5598	4719 Road Network Survey	60,000	5,973	60,000	
5599	4719 Traffic Modelling - Station Precinct	150,000	48,526	0	C.Fwd \$50K
5610	4719 Design Work - Stn Precinct Intersections	150,000	31,315	150,000	C.Fwd \$120K
	Prior Year Projects	0	0	0	
	Sub Total	360,000	85,814	210,000	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Traffic Management - Asset Creation</b>				
7155 1500-1699	Hayman Rd / Thelma St Roundabout	85,000	89,980	448,000	
7160 1500-1699	Bessell Ave Slow Points	50,000	1,428	0	C.Fwd \$50K
7165 1500-1699	Thelma St Cul-de-Sac at Canning Highway	0	1,290	75,000	
7166 1500-1699	Mt Henry / Hope Ave Roundabout	180,000	314	0	C.Fwd 180K
7167 1500-1699	Bike Plan Implementation	0	0	80,000	
7168 1500-1699	Davilak St Bike Lane (Canning - Godwin)	0	0	25,000	
7169 1500-1699	Banksia Tce - 1 Way Treatments	0	0	120,000	
7170 1500-1699	Ley St - Patterson Speed Treatment	0	0	20,000	
7171 1500-1699	Kent St Puffin Crossing	0	0	300,000	
7172 1500-1699	Dyson St - Canning H.Way NRT	0	0	60,000	
7173 1500-1699	Saunders St - Canning H.Way NRT	0	0	50,000	
7174 1500-1699	Birdwood Ave - Canning H.Way NRT	0	0	80,000	
	Prior Year Projects	535,000	518,174	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	850,000	611,186	1,258,000	
	<b>Traffic Management - Non Recurrent</b>				
7250 4719	LATM Studies	25,000	26,711	25,000	
7141 4719	Planning & Forward Design	45,000	76,978	45,000	
7158 4719	Mends St Planning & Design	170,000	82,516	0	C.Fwd 88K
7175 1500-1699	Median Tree Rehabilitation Plan	0	0	40,000	
7176 1500-1699	Ley St Speed Treatment Design	0	0	30,000	
	Prior Year Projects	0	750	0	
	Sub Total	240,000	186,955	140,000	
	<b>Water Management - Asset Creation</b>				
	Prior Year Projects	340,000	319,779	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	340,000	319,779	0	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Drainage - Asset Creation</b>				
5578 1500-1699	Stormwater Pit Replacement	35,000	37,403	35,000	
5605 1500-1699	Melville Pde GPT Instalation	0	2,142	75,000	
5638 1500-1699	Catchment 34 (Anstey - South Tce)	0	0	140,500	
5639 1500-1699	Catchment 36 (Albert St - Stage 3)	0	0	162,000	
5640 1500-1699	Catchment 36 (Elizabeth St - Stage 2)	0	0	177,000	
5641 5831	Stormwater Pump Replacement	0	0	20,000	
5642 5831	Stormwater Pump Control Replacement	0	0	87,200	
5643 1500-1699	Melville Pde - Detention Basin	0	0	141,000	
	Prior Year Projects (C.Fwd)	334,000	361,372	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	369,000	400,917	837,700	
	<b>Drainage - Non Recurrent</b>				
5579 1500-1699	Drainage Forward Works Program Design	65,000	31,797	45,000	
5607 4719	Drainage Data Survey	30,000	0	30,000	
	Prior Year Projects (C.Fwd)	0	0	0	
	Sub Total	95,000	31,797	75,000	
	<b>Paths - Asset Creation</b>				
5005 1500-1699	Footpath Maintenance / Replacement	200,000	202,905	200,000	
5484 1500-1699	Path Infill Program	120,000	103,804	140,000	
5644 1500-1699	SP Foreshore (Hurlingham - Ellam)	0	0	110,000	
	Prior Year Projects (C.Fwd)	211,000	173,821	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	531,000	480,530	450,000	
	<b>Paths - Non Recurrent</b>				
5603 4719	Path Asset Survey	5,000	0	0	
	Prior Year Projects (C.Fwd)	0	0	0	
	Sub Total	5,000	0	0	
	<b>Total Exp - Roads, Paths &amp; Drains</b>	<b>5,828,800</b>	<b>4,657,480</b>	<b>5,633,400</b>	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Fleet Management - Asset Creation</b>				
8000 5831	Mobile Plant Acquisitions	1,114,115	0	1,030,650	
8766 5831	Fleet Management Solution	60,000	32,022	0	
	Add back Assets Capitalised	0	1,233,480	0	
	Sub Total	1,174,115	1,265,502	1,030,650	
	<b>Waste Management - Asset Creation</b>				
8951 5831	Bin Purchases / Plant Replacement	75,000	66,912	40,000	
8954 5831	Transfer Station Redevelopment	50,000	47,675	500,000	
8955 5831	Transfer Station Plant	38,400	36,327	0	
	Add back Assets Capitalised	0	394	0	
	Sub Total	163,400	151,308	540,000	
	<b>Waste Management - Non Recurrent</b>				
8958 2500-2699	Greenwaste Tub Grinding	70,000	63,486	90,000	
8964 2500-2699	Transfer Station Re-Design	10,000	4,320	15,000	
8949 5831	Waste Education Program	0	0	10,000	
	Sub Total	80,000	67,806	115,000	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Streetscape Projects - Asset Creation</b>				
6310	2500-2699 Walanna Dr Streetscape (Melinga - Lowan)	50,000	4,159	0	C.Fwd \$45K
	Prior Year Projects	70,000	72,896	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	120,000	77,055	0	
	<b>Streetscape Projects - Non Recurrent</b>				
6316	2500-2699 Street Tree Planting Program	80,000	82,705	138,000	
6292	2500-2699 Senescent Tree Removals	100,000	77,079	110,000	
6319	2500-2699 Streetscape Upgrades	0	0	77,000	
	Prior Year Projects	0	0	0	
	Sub Total	180,000	159,784	325,000	
	<b>Park Development - Asset Creation</b>				
6035	2548 Pump & Bore Replacement	100,000	75,900	110,000	
6092	2500-2699 Playground Equipment Upgrades	245,000	167,214	88,000	C.Fwd \$78K
6273	1500-2699 Park Furniture / Shelter / BBQ Upgrades	50,000	48,486	133,000	
6274	2500-2699 Landscaping in Hydro Zoned Parks	50,000	61,953	66,000	
6284	2500-2699 Irrigation Upgrades	60,000	48,323	250,000	
6308	2500-2699 James Miller Oval Upgrade Works	1,235,000	838,848	0	C.Fwd \$396K
6318	2500-2699 SPLTC Expansion	800,000	44,895	0	C.Fwd \$770K
6320	2500-2699 Coode St Playground Upgrade	0	0	50,000	
6321	2500-2699 Hope / Roebuck Playground Upgrade	0	0	80,000	
	Prior Year Projects	0	0	55,000	
	Add back Assets Capitalised	0	0	0	
	Sub Total	2,540,000	1,285,620	832,000	
	<b>Park Development - Non Recurrent</b>				
6262	2500-4719 Master Plan & Design for Parks	128,000	49,594	63,000	C.Fwd \$35K
6293	2500-2699 Urban Forest Project	50,000	18,058	0	C.Fwd \$20K
6294	2500-2699 Water Management Upgrades	30,000	29,264	0	
	Prior Year Projects	0	0	0	
	Sub Total	208,000	96,916	63,000	



**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Street &amp; Reserve Lighting - Asset Creation</b>				
6312	2500-2699 Karawarra Greenways Lighting Upgrade	0	0	40,000	
6322	2500-2699 Walanna Drive & Jackson Rd St Lights	0	0	15,000	
	Prior Year Projects	90,000	86,470	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	90,000	86,470	55,000	
	<b>Street &amp; Reserve Lighting - Non Recurrent</b>				
6311	2500-2699 Angelo St Median Lighting	60,000	1,713	0	C.Fwd \$58K
	Prior Year Projects	0	0	0	
	Sub Total	60,000	1,713	0	
	<b>Environmental Projects Asset Creation</b>				
	Prior Year Projects	0	0	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	0	0	0	
	<b>Environmental Projects - Non Recurrent</b>				
6187	2500-2699 Clontarf Foreshore Rehabilitation	60,000	105,462	0	
6277	2500-2699 McDougall Lake Resoration	20,000	10,283	10,000	
6278	2500-2699 Salter Pt / Waterford Restoration Plan	0	0	60,000	
6286	2500-2699 Weed Mapping Project	50,000	46,808	40,000	
6295	2500-2699 Water Action Plan	15,000	10,894	30,000	
6302	2500-2699 Cygnia Cove Natural Areas	200,000	106,066	0	C.Fwd \$93K
6304	2500-2699 Salter Pt Restoration Stage 2	98,750	96,923	15,000	
6305	2500-2699 Cloisters Rehabilitation	8,250	5,027	7,000	
6314	2500-2699 Green Plan Implementation	40,000	52,250	0	
6317	2500-2699 Cygnia Cove Natural Areas Restoration	42,000	34,000	0	C.Fwd \$8K
6323	2500-2699 Mt Henry Spit Rehabilitation	0	0	13,000	
6324	2500-2699 CPGC Sanctuary Weed Control / Maint.	0	0	45,000	
6325	4719 Flood Risk Management	0	0	12,000	
	Prior Year Projects	177,500	98,144		
	Sub Total	711,500	565,856	232,000	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Foreshore Management - Asset Creation</b>				
6300	1500-2699 SJMP River Wall	75,000	67,153	0	
6301	1500-2699 SJMP Promenade	1,010,000	983,321	0	
6306	1500-2699 Millers Pool	500,000	388,550	2,000,000	C.Fwd \$111K
6307	1500-2699 River Wall (Queen St - Narrows)	1,500,000	1,224,340	0	C.Fwd \$175K
	Prior Year Projects	0	362	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	3,085,000	2,663,727	2,000,000	
	<b>Foreshore Management - Non Recurrent</b>				
6291	2500-2699 River Wall Minor Works	50,000	39,107	120,000	
	Prior Year Projects	19,000	20,704	0	
	Sub Total	69,000	59,811	120,000	
	<b>Building Management - Asset Creation</b>				
8123	5831 Civic Centre Air Conditioner Replacement	10,000	20,400	182,500	
8153	4500-4699 Manning Tennis Club Refurbishment	0	0	80,000	
8154	4500-4699 Nursery Glashouse / Propagation Area	0	0	85,000	
8155	4500-4699 McDougall House Dairy Shed Roof	0	0	35,000	
8156	4500-4699 Salter Pt Sea Scout Hall Wall Repairs	0	0	80,500	
8157	4500-4699 Civic Centre Alfresco Area	0	0	20,000	
8158	4500-4699 Como Bowling Club Cool Room	0	0	50,000	
	Prior Year Projects	350,000	321,552	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	360,000	341,952	533,000	
	<b>Building Management - Non Recurrent</b>				
8159	2840 Energy Audits - Buildings	0	0	30,000	
8147	4500-4699 Disability Improvements - City Buildings	20,000	13,205	50,000	
8250	4719 Building Asset Condition Survey	0	0	60,000	
	Prior Year Projects	221,000	186,944	0	
	Sub Total	241,000	200,149	140,000	
	<b>Total Exp - City Environment</b>	<b>7,664,500</b>	<b>5,539,054</b>	<b>4,300,000</b>	

**CITY OF SOUTH PERTH**  
**2015/2016 BUDGETED CAPITAL EXPENDITURE**  
**June-2016**

Account Number	Account Description	2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
	<b>Other Projects - Asset Creation</b>				
5061 1519	Bus Shelters	50,000	37,715	40,000	
8555 5831	CPGC Fuel Tank Delivery System	0	0	50,000	
8556 5831	OPC Fuel Tank Delivery System	0	0	50,000	
	Prior Year Projects (C.Fwd)	155,000	110,232	0	
	Add back Assets Capitalised	0	0	0	
	Sub Total	205,000	147,948	140,000	
	<b>Other Projects - Non Recurrent</b>				
8557 5831	Yard Improvement Program	0	0	50,000	
5608 4719	Emergency Management Planning	35,000	0	0	C.Fwd \$35K
	Prior Year Projects	0	0	0	
	Sub Total	35,000	0	50,000	
	<b>Total Exp - Infrastructure Services</b>	<b>15,023,815</b>	<b>11,772,842</b>	<b>11,669,050</b>	
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>36,032,104</b>	<b>27,733,057</b>	<b>27,014,662</b>	
	<b>Representing:</b>				
	Asset Acquisition / Replacement	32,772,615	25,538,402	24,672,250	
	Non Recurrent Expenditure	3,259,489	2,194,655	2,342,412	
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>36,032,104</b>	<b>27,733,057</b>	<b>27,014,662</b>	

City of  
SouthPerth

# Schedule of Carried Forward Works >



**SCHEDULE OF CARRY FORWARD WORKS**

Account No	Account Description	Justification for Carrying Work Forward	Anticipated
8702.5831	Office Refurbishment	Awaiting organisational review before layout is finalised.	150,000
8845.5831	Manning Hub Construction	In progress but incomplete.	3,000,000
8846.5831	Manning Hub Fit-out	In progress but incomplete.	500,000
8961.5831	Ernest Johnson Reserve Princinct Upgrade	Preliniaries in progress but incomplete.	200,000
8758.5831	CRM Workflow Development	In progress but incomplete.	50,000
8761.5831	Server Room DR Site at Manning Hub	Can not commence until building is completed.	290,000
8763.5831	Communications Management System Upgrade	Alternative solution to be implemented.	125,000
8764.5831	Online facility Bookings Project	In progress but incomplete.	15,000
8768.5831	Civic Hall AV System	Alternative solutions being evaluated.	55,000
8762.5831	Technology Consultancy	Project timelines have been extended to allow integrated approach.	90,000
8930.5831	Precinct Studies	In progress but incomplete.	50,000
5599.4719	Traffic Modelling - Station Precinct	Commenced but incomplete.	50,000
5610.4719	Design Work - Stn Precinct Intersections	Commenced but incomplete.	120,000
7160.1500.30	Bessell Ave Slow Points	Yet to commence.	50,000
7166.1500.30	Mt Henry / Hope Ave Roundabout	Project deferred into 2016/2017.	180,000
7158.4719	Mends St (Connect South) Project Planning	In progress but incomplete.	88,000
6310.2500.30	Walanna Dr Streetscape (Melinga - Lowan)	Yet to commence.	45,000
6092.2500.30	Playground Equipment Upgrades	Substantially progressed but incomplete.	78,000
6308.2500.30	James Miller Oval Upgrade Works	Substantially progressed but incomplete.	396,000
6318.2500.30	SPLTC Expansion	Tender only awarded in June 2016	770,000
6262.2500.30	Master Plan & Design for Parks	In progress but incomplete.	35,000
6293.2500.30	Urban Forest Project	In progress but incomplete.	20,000
6311.2500.30	Angelo St Median Lighting	Yet to commence.	58,000
6302.2500.30	Cygnia Cove Natural Areas	In progress but incomplete.	93,000
6317.2500.30	Cygnia Cove Natural Areas Restoration	Substantially progressed but incomplete.	8,000
6306.1500.30	Millers Pool	Substantially progressed but incomplete.	111,000
6307.1500.30	River Wall (Queen St - Narrows)	Substantially progressed but incomplete.	175,000
5608.4719	Emergency Management Planning	Yet to commence.	35,000
Various	Year End Accrual Invoices	In progress but incomplete.	943,000
Various	Residual Projects	In progress but incomplete.	200,000

**7,980,000**



City of  
SouthPerth

# Schedule of Movements in Reserve Funds >



**MOVEMENTS IN RESERVES**  
**2016/2017 - BUDGETED MOVEMENT IN RESERVES**  
**June-2016**

Account Number	Account Description		2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>9901</b>	<b>Plant Replacement Reserve 1</b>	<b>M</b>				
9901	0435 Interest Revenue		(5,629)	(6,989)	(15,794)	
9901	7801 Transfer from Municipal Fund		(365,000)	(365,000)	0	
9901	7802 Transfer to Municipal Fund		0	0	0	
1044	9901 Transfer to Reserves		370,629	371,989	15,794	
1045	9901 Transfer from Reserves		0	0	0	
<b>9906</b>	<b>Future Municipal Works Reserve</b>	<b>M</b>				
9906	0435 Interest Revenue		0	0	0	
9906	7801 Transfer from Municipal Fund		0	0	0	
9906	7802 Transfer to Municipal Fund		361,283	361,282	(0)	To Major Community Facilities Reserve
1044	9906 Transfer to Reserves		0	0	0	
1045	9906 Transfer from Reserves		(361,283)	(361,282)	0	To Major Community Facilities Reserve
<b>9907</b>	<b>CPV Loan Offset Reserve</b>	<b>Q</b>				
9907	0435 Interest Revenue		(936,519)	(585,577)	(947,709)	
9907	7801 Transfer from Municipal Fund		(3,000,000)	(3,190,000)	(3,000,000)	
9907	7802 Transfer to Municipal Fund		2,250,000	3,170,571	2,250,000	
1044	9907 Transfer to Reserves		3,936,519	3,775,577	3,947,709	
1045	9907 Transfer from Reserves		(2,250,000)	(3,170,571)	(2,250,000)	
<b>9911</b>	<b>CPGC Reserve</b>	<b>Q</b>				
9911	0435 Interest Revenue		(13,120)	(13,654)	(12,642)	
9911	7801 Transfer from Municipal Fund		(700,664)	(773,727)	(637,492)	Operating Result
9911	7802 Transfer to Municipal Fund		664,349	729,651	819,107	Capital Exp + Dividend to Muni Fund
1044	9911 Transfer to Reserves		713,784	787,381	650,134	
1045	9911 Transfer from Reserves		(664,349)	(729,651)	(819,107)	

**MOVEMENTS IN RESERVES**  
**2016/2017 - BUDGETED MOVEMENT IN RESERVES**  
**June-2016**

Account Number		Account Description		2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>9912</b>		<b>Waste Management Reserve</b>	<b>Q</b>				
9912	0435	Interest Revenue		(97,914)	(100,377)	(102,641)	
9912	7801	Transfer from Municipal Fund		(313,225)	(416,769)	(151,985)	
9912	7802	Transfer to Municipal Fund		323,400	148,506	305,000	Capital Exp
1044	9912	Transfer to Reserves		411,139	517,146	254,626	
1045	9912	Transfer from Reserves		(323,400)	(148,506)	(305,000)	
<b>9913</b>		<b>Reticulation &amp; Pump Reserve</b>	<b>M</b>				
9913	0435	Interest Revenue		(7,835)	(7,484)	(9,398)	
9913	7801	Transfer from Municipal Fund		(105,236)	(105,236)	0	Consolidate Reserves
9913	7802	Transfer to Municipal Fund		0	0	0	
1044	9913	Transfer to Reserves		113,071	112,720	9,398	
1045	9913	Transfer from Reserves		0	0	0	
<b>9915</b>		<b>Information Technology Reserve</b>	<b>M</b>				
9915	0435	Interest Revenue		(27,030)	(29,873)	(19,422)	
9915	7801	Transfer from Municipal Fund		0	0	0	
9915	7802	Transfer to Municipal Fund		0	0	500,000	
1044	9915	Transfer to Reserves		27,030	29,873	19,422	
1045	9915	Transfer from Reserves		0	0	(500,000)	
<b>9916</b>		<b>Insurance Risk Reserve</b>	<b>M</b>				
9916	0435	Interest Revenue		(4,906)	(7,671)	(11,905)	
9916	7801	Transfer from Municipal Fund		(250,000)	(250,000)	0	
9916	7802	Transfer to Municipal Fund		0	0	0	
1044	9916	Transfer to Reserves		254,906	257,671	11,905	
1045	9916	Transfer from Reserves		0	0	0	



**MOVEMENTS IN RESERVES**  
**2016/2017 - BUDGETED MOVEMENT IN RESERVES**  
**June-2016**

Account Number	Account Description		2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>9917</b>	<b>Major Community Facilities Reserve **</b>					
9917	0435 Interest Revenue		(608,971)	(730,628)	(340,371)	
9917	7801 Transfer from Municipal Fund		(3,896,906)	(3,486,349)	0	
9917	7802 Transfer to Municipal Fund		11,615,000	11,615,000	11,750,000	
1044	9917 Transfer to Reserves		4,505,877	4,216,978	340,371	
1045	9917 Transfer from Reserves		(11,615,000)	(11,615,000)	(11,750,000)	
<b>9918</b>	<b>Paths Reserve</b>	<b>M</b>				
9918	0435 Interest Revenue		0	0	0	
9918	7801 Transfer from Municipal Fund		0	0	0	
9918	7802 Transfer to Municipal Fund		6,958	6,958	0	To Sustainable Infrastructure Reserve
1044	9918 Transfer to Reserves		0	0	0	
1045	9918 Transfer from Reserves		(6,958)	(6,958)	(0)	To Sustainable Infrastructure Reserve
<b>9921</b>	<b>Underground Power Reserve</b>	<b>M</b>				
9921	0435 Interest Revenue		(2,855)	(2,912)	(2,907)	
9921	7801 Transfer from Municipal Fund		0	0	0	
9921	7802 Transfer to Municipal Fund		0	0	0	
1044	9921 Transfer to Reserves		2,855	2,912	2,907	
1045	9921 Transfer from Reserves		0	0	0	
<b>9922</b>	<b>Parking Facilities Reserve</b>	<b>M</b>				
9922	0435 Interest Revenue		(4,616)	(7,317)	(10,964)	
9922	7801 Transfer from Municipal Fund		(250,000)	(250,000)	0	
9922	7802 Transfer to Municipal Fund		23,800	23,800	0	
1044	9922 Transfer to Reserves		254,616	257,317	10,964	
1045	9922 Transfer from Reserves		(23,800)	(23,800)	0	

**MOVEMENTS IN RESERVES**  
**2016/2017 - BUDGETED MOVEMENT IN RESERVES**  
**June-2016**

Account Number	Account Description		2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>9923</b>	<b>Collier Park Village Reserve</b>	<b>Q</b>				
9923	0435 Interest Revenue		(54,963)	(41,446)	(30,742)	
9923	7801 Transfer from Municipal Fund		(500,000)	(587,805)	(450,000)	Ingoing Premium & Refurb Levy
9923	7802 Transfer to Municipal Fund		714,376	608,269	643,162	Capital & Operating Loss
1044	9923 Transfer to Reserves		554,963	629,251	480,742	
1045	9923 Transfer from Reserves		(714,376)	(608,269)	(643,162)	
<b>9924</b>	<b>River Wall Reserve</b>	<b>M</b>				
9924	0435 Interest Revenue		(4,641)	1,555	(4,437)	
9924	7801 Transfer from Municipal Fund		0	0	0	
9924	7802 Transfer to Municipal Fund		0	0	0	
1044	9924 Transfer to Reserves		4,641	(1,555)	4,437	
1045	9924 Transfer from Reserves		0	0	0	
<b>9925</b>	<b>Railway Station Precinct Reserve</b>	<b>M</b>				
9925	0435 Interest Revenue		(20,279)	(20,682)	(20,646)	
9925	7801 Transfer from Municipal Fund		0	0	0	
9925	7802 Transfer to Municipal Fund		0	0	0	
1044	9925 Transfer to Reserves		20,279	20,682	20,646	
1045	9925 Transfer from Reserves		0	0	0	
<b>9926</b>	<b>Future Building Projects Reserve</b>	<b>M</b>				
9926	0435 Interest Revenue		0	0	0	
9926	7801 Transfer from Municipal Fund		0	0	0	
9926	7802 Transfer to Municipal Fund		2,950,623	2,950,623	(0)	To Major Community Facilities Reserve
1044	9926 Transfer to Reserves		0	0	0	
1045	9926 Transfer from Reserves		(2,950,623)	(2,950,623)	0	To Major Community Facilities Reserve

**MOVEMENTS IN RESERVES**  
**2016/2017 - BUDGETED MOVEMENT IN RESERVES**  
**June-2016**

Account Number	Account Description		2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>9927</b>	<b>Future Transport Works Reserve</b>	<b>M</b>				
9927	0435 Interest Revenue		0	0	0	
9927	7801 Transfer from Municipal Fund		0	0	0	
9927	7802 Transfer to Municipal Fund		513,519	513,518	(0)	To Sustainable Infrastructure Reserve
1044	9927 Transfer to Reserves		0	0	0	
1045	9927 Transfer from Reserves		(513,519)	(513,518)	0	To Sustainable Infrastructure Reserve
<b>9928</b>	<b>Future Streetscapes Works Reserve</b>	<b>M</b>				
9928	0435 Interest Revenue		0	0	0	
9928	7801 Transfer from Municipal Fund		0	0	0	
9928	7802 Transfer to Municipal Fund		100,078	100,078	(0)	To Reticulation & Pump Reserve
1044	9928 Transfer to Reserves		0	0	0	
1045	9928 Transfer from Reserves		(100,078)	(100,078)	0	To Reticulation & Pump Reserve
<b>9929</b>	<b>Future Parks Projects Reserve</b>	<b>M</b>				
9929	0435 Interest Revenue		0	0	0	
9929	7801 Transfer from Municipal Fund		0	0	0	
9929	7802 Transfer to Municipal Fund		5,158	5,157	(0)	To Reticulation & Pump Reserve
1044	9929 Transfer to Reserves		0	0	0	
1045	9929 Transfer from Reserves		(5,158)	(5,157)	0	To Reticulation & Pump Reserve
<b>9930</b>	<b>Sustainable Infrastructure Reserve</b>	<b>M</b>				
9930	0435 Interest Revenue		(66,981)	(63,385)	(82,102)	
9930	7801 Transfer from Municipal Fund		(1,520,476)	(1,520,476)	0	
9930	7802 Transfer to Municipal Fund		0	0	0	
1044	9930 Transfer to Reserves		1,587,457	1,583,861	82,102	
1045	9930 Transfer from Reserves		0	0	0	

**MOVEMENTS IN RESERVES**  
**2016/2017 - BUDGETED MOVEMENT IN RESERVES**  
**June-2016**

Account Number      Account Description			2015/2016 Budget	2015/2016 Projection	2016/2017 Budget	2016/2017 Comments / Notes
<b>9931</b>		<b>Public Art Reserve</b>	<b>M</b>			
9931	0435	Interest Revenue	(1,375)	(1,952)	(3,480)	
9931	7801	Transfer from Municipal Fund	(150,000)	(150,000)	(50,000)	
9931	7802	Transfer to Municipal Fund	50,000	50,000	0	
1044	9931	Transfer to Reserves	151,375	151,952	53,480	
1045	9931	Transfer from Reserves	(50,000)	(50,000)	0	
		<b>Reserve Movement Totals</b>				
	0435	Interest Revenue	(1,857,634)	(1,618,391)	(1,615,160)	
	7801	Transfer from Municipal Fund	(11,051,507)	(11,095,362)	(4,289,477)	
	7802	Transfer to Municipal Fund	19,578,544	20,283,414	16,267,268	
	1044	Transfer to Reserves	12,909,141	12,713,753	5,904,637	
	1045	Transfer from Reserves	(19,578,544)	(20,283,414)	(16,267,268)	

City of  
SouthPerth

# Fees and Charges Schedule >





## Fees and Charges Schedule

### Access Information

Land & Property Information				
PROPERTY INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Ownership Enquiry - Settlement Agents	All Applicants	Simple Ownership Enquiry	Exc	\$7.50
Rates Enquiry - Settlement Agents	All Applicants	Rates Enquiry only	Exc	\$40.00
Rates Enquiry - Settlement Agents	All Applicants	Full Requisition including Rates	Exc	\$110.00
PLANNING SCHEME				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Town Planning Scheme Text	All Applicants	Each	Exc	\$20.00
Planning Zone Maps	All Applicants	Per Set	Exc	\$80.00
BUILDING ARCHIVE INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Plan Archive Search - Residential	All Applicants	Per Search - Payable in Advance	Exc	\$50.00
Building Plan Archive Search - Commercial	All Applicants	Per Search - Payable in Advance	Exc	\$100.00

Electoral Information				
ROLLS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Full Rate Roll	Not Applicable	Per Copy	Exc	\$350.00
Ward Roll	Not Applicable	Per Copy	Exc	\$120.00

Reproduction of Records				
DIGITAL RECORDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Digital Audio Recording of Council Meeting	All Applicants	Per MP3 on Disk	Exc	\$25.00



DOCUMENTS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Photocopy (small volume)	All Applicants	Per Page	Inc	\$0.30
Photocopy (bulk) - by City Staff	All Applicants	Per Hour	Inc	\$40.00
Building Plan - Printing of Plans > A3 Size	All Applicants	Per Sheet	Inc	\$5.00
Supervised access to City Records	All Applicants	Per Hour	Inc	\$40.00

Freedom of Information				
FOI APPLICATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Application Fee	All Applicants	Payable with Application	Exc	\$30.00
Access Time by City Staff	All Applicants	Per Hour	Exc	\$30.00





## Rates and Debtors Administration Fees

Rates				
ADMINISTRATION FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Rates Instalment Administration Fee	All Applicants	Per Instalment Notice	Exc	\$10.00
Rates Instalment Pre Interest Percentage	All Applicants	Per LGFM Regulations	Exc	5.50%
Interest on Outstanding Rates	All Applicants	Per Annum	Exc	10.00%
Rates Special Payment Arrangement Fee	If Applicable	Per Application	Exc	\$30.00
Interest on Overdue ESL	If Applicable	Per Annum	Exc	11.00%
Debtors Direct Payment Arrangements	If Applicable	Per Application	Exc	\$30.00
External Debt Collection Administration Fee	If Applicable	Per Application	Exc	\$40.00
Refund Fee	If Applicable	Only if Due to Ratepayer Error	Exc	\$20.00
Interest on Outstanding Debtor Accounts	If Applicable	Per Annum	Exc	11.00%
Debtors Direct Payment Arrangements	If Applicable	Per Application	Exc	\$30.00
Interest on Outstanding Underground Power	If Applicable	Per annum	Exc	11.00%





## Planning Approvals

Planning Approvals				
DEVELOPMENT APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Development Cost less than \$50,000	All Applicants	Base Fee	Exc	\$147.00
Development Cost \$50,000 - \$500,000	All Applicants	0.32% of Cost over \$50,000	Exc	Pro-rata Fee
Development Cost \$500,000 - \$2,500,000	All Applicants	Base Fee of \$1,700 plus 0.257% of Cost over \$500,000	Exc	\$1,700 plus pro-rata fee
Development Cost \$2,500,000 - \$5,000,000	All Applicants	Base Fee of \$7,161 plus 0.206% of Cost over \$2,500,000	Exc	\$7,161 plus pro-rata fee
Development Cost \$5,000,000 - \$21,500,000	All Applicants	Base Fee of \$12,633 plus 0.123% of Cost over \$5,000,000	Exc	\$12,633 plus pro-rata fee
Development Cost over \$21,500,000	All Applicants	Base Fee of \$34,196	Exc	\$34,196 plus pro-rata fee
DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Extension of Approval Timeline	All Applicants	Per Application	Exc	\$-
Amend or Delete Condition of Approval	All Applicants	Per Application	Exc	\$-
Referral to City Environment	All Applicants	Per Referral	Exc	\$56.00
Referral to Design Advisory Committee	All Applicants	Per Referral	Exc	\$224.00
Referral to Design Review Group	All Applicants	Per Referral	Exc	\$-
Provision of Preliminary Advice on Major Development Applications	If Applicable	Prior to advice being given - any unused balance will be refunded	Exc	Not Applicable
Advertising Costs	All Applicants	Area 1 Consultation (P301)	Exc	\$111.00
Advertising Costs	All Applicants	Area 2 Consultation (P301)	Exc	\$280.00
Advertising Costs	All Applicants	Area 3 Consultation (P301)	Exc	\$560.00
Change of Use	All Applicants	Per Application	Exc	\$295.00
Extension of Non Conforming Use	All Applicants	Per Application	Exc	\$295.00



DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Home Occupation	All Applicants	Per Application	Exc	\$222.00
Proposed 'Major' Variation (as per Policy P689) to Previously Determined Application	All Applicants	Per Application	Exc	50% of the original fee
Renewal of Existing Development Approval	All Applicants	Per Application	Exc	Fee not Refunded
Retrospective Approval of Expired Planning Approval	All Applicants	Per Application	Exc	Fee based on construct cost
Retrospective Approval of Existing Change of Use or Non Conforming Use	All Applicants	Original Fee plus \$540 Penalty	Exc	\$885.00
Retrospective Approval - of Existing Development	All Applicants	Penalty is double the maximum fee plus the original fee	Exc	3 * Times the Original Fee
Retrospective Approval - Home occupation	All Applicants	Original Fee plus \$406 Penalty	Exc	\$608.00
Refused Application for Planning Approval	All Applicants	Fee is not refunded	Exc	Not Applicable
Withdrawn Application for Development Approval	If Applicable	Fee may be refunded at the discretion of the City where processing has not started but administrative tasks have begun	Exc	Not Applicable

DAP Applications				
DAP APPLICATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Minor Amendment - under Reg 17	All Applicants	Per Application	Exc	\$150.00
Band 1 - Development Cost \$2,000,000 - \$7,000,000	All Applicants	Per Application	Exc	\$3,503.00
Band 2 - Development Cost \$7,000,000 - \$10,000,000	All Applicants	Per Application	Exc	\$5,409.00
Band 3 - Development Cost \$10,000,000 - \$12,500,000	All Applicants	Per Application	Exc	\$5,885.00
Band 4 -Development Cost \$12,500,000 - \$15,000,000	All Applicants	Per Application	Exc	\$6,053.00
Band 5 - Development Cost \$15,000,000 - \$17,500,000	All Applicants	Per Application	Exc	\$6,221.00
Band 6 - Development Cost \$17,500,000 - \$20,000,000	All Applicants	Per Application	Exc	\$6,390.00



DAP APPLICATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Band 7 - Development Cost more than \$20,000,000	All Applicants	Per Application	Exc	\$6,557.00

## Strata Plan

APPROVAL FOR STRATA PLAN, PLAN OF RE-SUBDIVISION OR CONSOLIDATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Less than 6 Lots	All Applicants	Per Application	Exc	\$656 plus \$65.00 per Lot
Minimum 6 Lots up to 100 Lots	All Applicants	Per Application	Exc	\$981 plus \$43.50 per Lot
More than 100 Lots (Maximum Fee)	All Applicants	Per Application	Exc	\$5,113.50

## Planning Advisory Services

LIQUOR LICENSING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Section 40 Liquor Licensing Certificate	All Applicants	Per Property	Exc	\$73.00
PLANNING ADVICE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Written advice regarding zoning, planning, permitted land use or development potential	All Applicants	Per Property	Exc	\$73.00

## Planning Scheme Amendment

AMENDMENT - REQUEST BY APPLICANT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used - Director, Manager, Strategic Advisor	All Applicants - Estimate payable in advance	Per Hour	Exc	\$88.00
Time Used - Senior Planner	All Applicants - Estimate payable in advance	Per Hour	Exc	\$66.00



AMENDMENT - REQUEST BY APPLICANT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used - Planning Officer	All Applicants - Estimate payable in advance	Per Hour	Exc	\$36.86
Time Used - Admin Officer or Secretary	All Applicants - Estimate payable in advance	Per Hour	Exc	\$30.20
Time Used - All Other Officers	All Applicants - Estimate payable in advance	Per Hour	Exc	\$36.86
Operating Overhead Costs	All Applicants - Estimate payable in advance	33.3% of Time Cost	Exc	As Calculated
Direct Costs (advertising, consultation, statutory notices, environmental assessment, computer modelling and heritage assessment)	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the Extent Incurred
Legal and Other Specialist Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the Extent Incurred
Scheme Map & Scheme Text Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the Extent Incurred

## Local Development Plan

APPLICATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used and Direct Costs	All Applicants - Estimate payable in advance	Per Application	Exc	Not applicable

## Subdivision Applications

SUBDIVISION CLEARANCE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Less than 5 Lots	All Applicants	Per Lot	Exc	\$73.00
Subdivision between 5 and 195 Lots	All Applicants	\$73 Per Lot for first 5 then \$35 Per Lot for remainder	Exc	As Calculated
More than 195 Lots	All Applicants	Per Application	Exc	\$7,393.00



## Building and Demolition Approvals

Building Approvals				
BUILDING APPLICATION - CERTIFIED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	\$95.00
Class 1 or Class 10 Buildings	All Applicants	0.19% of GST inclusive value of works as determined by City.	Exc	0.19% of GST inc value of works
Class 2 - 9 Buildings	All Applicants	0.09% of GST inclusive value of works as determined by City.	Exc	0.09% of GST inc value of works
BUILDING APPLICATION - UNCERTIFIED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	\$95.00
Class 1 or Class 10 Buildings	All Applicants	0.32% of GST inclusive value of works as determined by City.	Exc	0.32% of GST inc value of works
BUILDING APPROVAL CERTIFICATES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Approval - Extend Effective Time	All Applicants	Minimum Fee	Exc	\$95.00
Occupancy Permit for Completed Building	All Applicants	Minimum Fee	Exc	\$95.00
Occupancy Permit for Registration of Strata Scheme	All Applicants	Minimum Fee	Exc	\$95.00
Occupancy Permit for Plan of Re-Subdivision	All Applicants	Minimum Fee	Exc	\$95.00
Modify Occupancy Permit for Temporary Additional Use of Building	If Applicable	Minimum Fee	Exc	\$95.00
Replacement Occupancy Permit - Existing Building	If Applicable	Minimum Fee	Exc	\$95.00
Replacement Occupancy Permit - Permanent Change of a Building's Classification or Use	If Applicable	Minimum Fee	Exc	\$95.00
Temporary Occupancy Permit - Incomplete Building	If Applicable	Minimum Fee	Exc	\$95.00
Occupancy Permit - Building with Unauthorised Work	If Applicable	Minimum Fee	Exc	\$96.00
Occupancy Permit - Building with Unauthorised Work Having been Done	If Applicable	0.18% of GST inclusive value of works as determined by City.	Exc	0.18% of GST inc value of works
Occupancy Permit - Extend Effective Time	If Applicable	Minimum Fee	Exc	\$95.00



RETROSPECTIVE APPROVALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Minimum Fee	Exc	\$95.00
Class 1 or Class 10 Building - Unauthorised Work	All Applicants	0.38% of GST inclusive value of works as determined by City.	Exc	0.38% of GST inc value of works
Strata Unit	All Applicants	Minimum Fee	Exc	\$104.65
Strata Unit	All Applicants	Per Unit with 10 Unit Minimum	Exc	\$10.50
DEMOLITION APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Minimum Fee	Exc	\$95.00
Class 2 - 9 Buildings	All Applicants	\$95.00 Per Storey	Exc	\$95.00
Demolition Bond	All Applicants	Refundable provided there is no damage to City property.	Exc	\$500.00
Site Inspection Fee	All Applicants	Per Bond	Inc	\$110.00
Demolition Approval - Extend Effective Time	If Applicable	Minimum Fee	Exc	\$95.00

## Building Related Fees

BUILDING SERVICES LEVY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Approval Certificate	All Applicants	Minimum	Exc	\$61.65
Building Permit	All Applicants	Minimum \$61.65 or 0.137% of GST inc value of work over \$45,000	Exc	\$61.65 or 0.137% of value
Demolition Permit	All Applicants	Minimum \$61.65 or 0.137% of GST inc value of work over \$45,000	Exc	\$61.65 or 0.137% of value
Occupancy Permit under S.46 and S.48 of Building Act	All Applicants	No Levy Payable	Exc	No Charge
Occupancy Permit under S.47, S.49, S.50 and S.52 of Building Act	All Applicants	Minimum	Exc	\$61.65
Unauthorised Building Work	All Applicants	Minimum \$123.30 or 0.274% of GST inc value of work over \$45,000	Exc	\$123.30 or 0.274% of value



BCTIF LEVY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Payable on ALL Applications	All Applicants	0.20% of GST inclusive value of works over \$20,000	Exc	0.20% of GST inc value of works
MATERIALS ON VERGE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Licence to Store Materials on Verge	If Applicable	Per Month - Per Square Metre	Exc	\$3.50
Retrospective Verge Licence	If Applicable	If No Valid Approval Exists	Exc	\$55.00
SITE INSPECTIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Inspection for Damage to City Infrastructure	All Applicants	Minimum	Exc	\$110.00
Site Inspection for Damage to City Infrastructure	All Applicants	Per Half Hour after 1st Hour	Exc	\$50.00
ROAD RESERVE ACCESS BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Single House - Minor Works less than \$12,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$500.00
Single House - Works greater than \$12,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$2,200.00
Up to 3 Grouped Dwellings or Single House on Corner Lot	All Applicants	Refundable provided there is no damage to City property.	Exc	\$3,000.00
More than 3 Grouped Dwellings or Commercial Developments	All Applicants	Refundable provided there is no damage to City property.	Exc	\$4,400.00

## Swimming Pool Licence

INSPECTION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Annual Levy	All Applicants	Charged over 4 Year Cycle	Exc	\$13.75
Compliance Inspection	If Applicable	Per Inspection	Exc	\$22.50



## Traffic Management / Modelling

Traffic Management				
TRAFFIC MANAGEMENT PLAN (TMP) APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Approval or Alteration of TMP for Works lasting less than one week	All Applicants	Per Application	Inc	\$-
Approval or Alteration of TMP for Works lasting less more than one week or deemed by the City to be complex	All Applicants	Per Hour	Inc	\$-
TMP SITE AUDIT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekly Audit of Approved TMP	All Applicants	All TMP Approvals with a term of more than one week	Inc	\$-
Remedial Audit of Non Conforming Site TMP	If Applicable	Required where site is found to be Non Conforming	Inc	\$-
TRAFFIC MODELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Traffic Modelling Technical Report - Impact of Development on Surrounding Road Network	If Applicable	Specified Precincts - South Perth Train Station Precinct	Inc	\$-





## Food Licencing and Food Safety

Licences				
FOOD VENDOR LICENCES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Vendor Trading Licence	All Applicants	Per Day	Exc	\$100.00
Food Vendor Trading Licence	All Applicants	Per Week	Exc	\$250.00
Food Vendor Trading Licence	All Applicants	Per Month	Exc	\$300.00
Food Vendor Trading Licence	All Applicants	Per Annum	Exc	\$1,600.00
Itinerant Vendor Trading Licence	All Applicants	Per Annum	Exc	\$1,600.00
Non Food Vendor Trading Licence	All Applicants	Per Annum	Exc	\$1,100.00
Trading Licence - Concession - Community or School Events	If Applicable	Per Day	Exc	\$65.00
Trading Licence - Concession - Manning Farmers Market Stall	If Applicable	Per Day	Exc	\$65.00
Trading Licence - Concession - Manning Farmers Market Event	If Applicable	Per Annum	Exc	\$10,000.00
FOOD PREMISES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Premises Registration Fee	All Applicants	Per Year	Exc	\$60.00
Premises Inspection Fee - Low Risk Business	If Applicable	1 * Audit Per Year	Exc	\$120.00
Premises Inspection Fee - Medium Risk Business	If Applicable	2 * Audit Per Year	Exc	\$240.00
Premises Inspection Fee - High Risk Business	If Applicable	4 * Audit Per Year	Exc	\$480.00
Premises Re-Inspection Fee	If Applicable	Per Inspection	Exc	\$120.00
Overdue Food Premises Registration Fee	If Applicable	Per Month	Exc	\$50.00
ALFRESCO DINING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Initial Application Fee	If Applicable	Up to 6 Chairs	Exc	\$150.00
Initial Application Fee	If Applicable	More than 6 Chairs	Exc	\$250.00
Annual Licence Fee	All Applicants	Per Chair	Exc	\$60.00
Annual Renewal	All Applicants	Per Year	Exc	\$60.00
Licence Transfer Fee	If Applicable	Upon Transfer	Exc	\$60.00



Advisory & Sampling Services				
FOOD & WATER				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Advisory Consultation	All Applicants	During Office Hours	Exc	\$75.00
Food Advisory Consultation	All Applicants	Outside Office Hours	Exc	\$110.00
Food and Water Sampling on Request	All Applicants	During Office Hours	Inc	\$100.00
Copy of Food or Water Sampling Results	All Applicants	Per Report	Exc	\$45.00
Food Premises Written Report to Settlement Agent	All Applicants	More than 7 Days Notice	Exc	\$85.00
Food Premises Written Report to Settlement Agent	All Applicants	Less than 7 Days Notice	Exc	\$120.00
Written Confirmation of Food Spoilage or Seizure	If Applicable	Per Confirmation	Exc	\$150.00
Disposal of Food after Freezer Breakdown	If Applicable	Per 240 Litre Bin	Exc	\$75.00



## Inspectorial Services

Health Services				
PREMISES INSPECTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hairdressing Premises	All Applicants	Annual Inspection	Exc	\$50.00
Body Piercing and Skin Penetration Premises	All Applicants	Annual Inspection	Exc	\$50.00
Lodging House	All Applicants	Annual Inspection	Exc	\$200.00
LIQUOR LICENCING & GAMING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
S.39 and S.55 Approvals	If Applicable	No Site Visit Required	Exc	\$85.00
S.39 and S.55 Approvals	If Applicable	Site Visit Required	Exc	\$160.00
S.60 and S.61 Approvals	If Applicable	No Site Visit Required	Exc	\$75.00
S.60 and S.61 Approvals	If Applicable	Site Visit Required	Exc	\$150.00
SWIMMING POOLS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Audit / Sample Public or Strata Swimming Pool	If Applicable	Single Water Body	Exc	\$200.00
Audit / Sample Public or Strata Swimming Pool	If Applicable	Multiple Water Body	Exc	\$250.00
Re-Audit Public or Strata Swimming Pool	If Applicable	Single Water Body	Exc	\$50.00
SEPTIC TANKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Inspection Application Fee		Per Instance	Exc	\$150.00
Site Inspection		Per Instance	Exc	\$75.00
Additional Fixtures		Per Instance	Exc	\$35.00
Copy of Septic Plans		Per Instance	Exc	\$50.00
Permit to Use Apparatus		Per Instance	Exc	\$115.00
Report on Onsite Effluent Disposal		Per Instance	Exc	\$150.00



## Waste Management

### Transfer Station - Green Waste

RESIDENT ACCESS (PROOF REQUIRED)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Resident User	Per Vehicle Entry	Inc	\$23.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$35.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$60.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Resident User	Per Vehicle Entry	Inc	\$95.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$120.00
NON RESIDENT ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$25.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$40.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$75.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Non Resident User	Per Vehicle Entry	Inc	\$110.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$145.00

### Transfer Station - General Waste

RESIDENT ACCESS (PROOF REQUIRED)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Resident User	Per Vehicle Entry	Inc	\$45.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$85.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$130.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Resident User	Per Vehicle Entry	Inc	\$190.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$250.00



NON RESIDENT ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$50.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$95.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$145.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Non Resident User	Per Vehicle Entry	Inc	\$210.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$270.00

Transfer Station - Specified Items				
ALL SPECIFIED ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Car Tyres - Max 4	All Users	Per Tyre	Inc	\$6.00
Light Truck Tyres - Max 4	All Users	Per Tyre	Inc	\$15.00
Car Tyres with Rim Attached	All Users	Per Tyre	Inc	\$6.00
Waste Oil - Under 40 Litres	All Users	Per Litre	Inc	Free
Waste Oil - Over 40 Litres	All Users	Per Litre	Inc	\$0.25
Uncontaminated Cardboard	All Users	Per Instance	Inc	Free
Mattress	All Users	Each	Inc	\$24.00
Mattress - 2	All Users	Each	Inc	1 General Tip Pass
TV or Computer Monitors	All Users	Each	Inc	Free



## Venue Hire

Community Halls & Pavillions				
CIVIC CENTRE HALL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Rooms	Small Group	Day Rate - Per Hour	Inc	\$23.00
Meeting Rooms	Small Group	Night Rate - Per Hour	Inc	\$30.00
Meeting Rooms	Not for Profit (NFP) Incorporated Group	Day Rate - Per Hour	Inc	\$20.00
Meeting Rooms	Not for Profit (NFP) Incorporated Group	Night Rate - Per Hour	Inc	\$23.00
Meeting Rooms	Social Activities	Day Rate - Per Hour	Inc	\$38.00
Meeting Rooms	Social Activities	Night Rate - Per Hour	Inc	\$45.00
Meeting Rooms	For Profit (Commercial) User	Day Rate - Per Hour	Inc	\$45.00
Meeting Rooms	For Profit (Commercial) User	Night Rate - Per Hour	Inc	\$55.00
Hall	Not for Profit (NFP) Incorporated Group	Day Rate - Per Hour	Inc	\$25.00
Hall	Not for Profit (NFP) Incorporated Group	Night Rate - Per Hour	Inc	\$35.00
Hall	Social Activities	Day Rate - Per Hour	Inc	\$85.00
Hall	Social Activities	Night Rate - Per Hour	Inc	\$110.00
Hall	For Profit (Commercial) User	Day Rate - Per Hour	Inc	\$85.00
Hall	For Profit (Commercial) User	Night Rate - Per Hour	Inc	\$110.00
Hall	Conference	Half Day inclusive of AV Hire	Inc	\$875.00
Hall	Conference	Full Day inclusive of AV Hire	Inc	\$1,300.00
HALLS & SPORTING PAVILLIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Rooms	Not for Profit (NFP) Incorporated Group	Day Rate - Per Hour	Inc	\$15.00
Meeting Rooms	Not for Profit (NFP) Incorporated Group	Night Rate - Per Hour	Inc	\$20.00



HALLS & SPORTING PAVILLIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Rooms	Social Activities	Day Rate - Per Hour	Inc	\$22.00
Meeting Rooms	Social Activities	Night Rate - Per Hour	Inc	\$28.00
Meeting Rooms	For Profit (Commercial) User	Day Rate - Per Hour	Inc	\$20.00
Meeting Rooms	For Profit (Commercial) User	Night Rate - Per Hour	Inc	\$25.00
Halls	Not for Profit (NFP) Incorporated Group	Day Rate - Per Hour	Inc	\$18.00
Halls	Not for Profit (NFP) Incorporated Group	Night Rate - Per Hour	Inc	\$25.00
Halls	Social Activities	Day Rate - Per Hour	Inc	\$38.00
Halls	Social Activities	Night Rate - Per Hour	Inc	\$50.00
Halls	For Profit (Commercial) User	Day Rate - Per Hour	Inc	\$35.00
Halls	Not for Profit (NFP) Incorporated Group	Night Rate - Per Hour	Inc	\$40.00

Hall Hire - Related Fees				
HALL BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hall Bond - Basic	All Users	Refundable	Exc	\$430.00
Hall Bond - Type 1 Activity	All Users	Refundable	Exc	\$900.00
Hall Bond - Type 2 Activity	All Users	Refundable	Exc	\$1,600.00
Key Bond	All Users	Refundable	Exc	\$35.00
HALL HIRE ADMINISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	All Users	Per Instance	Inc	\$50.00
Late Booking Fee	All Users	Per Instance	Inc	\$50.00
Booking Cancellation Fee	All Users	Per Instance	Inc	\$50.00
Replacement Security Swipe	All Users	Per Instance	Inc	\$50.00
Cleaning Fee	All Users	Type 1 & 2 Activities	Inc	\$100.00



Old Mill				
EDUCATION CENTRE AND GROUNDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Casual Hire - Up to 70 Guests	All Users	Per Function	Inc	\$85.00
Casual Hire - 70 to 150 Guests	All Users	Per Function	Inc	\$170.00
Bin Fee for Functions over 70 Guests	If Applicable	Per Function	Inc	\$120.00
Photo Shoot Approval - Weddings Half Day	All Users	Per Approval - 3 Hour Max	Inc	\$80.00
Photo Shoot Approval - Weddings Full Day	All Users	Per Approval - 6 Hour Max	Inc	\$160.00
Key Deposit	All Users	Refundable	Exc	\$25.00





## George Burnett Leisure Centre

Court Hire				
BADMINTON				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$17.50
Per Court - Peak Period	All Users	Per Hour	Inc	\$21.00
4 Courts - Off Peak Period	All Users	Per Hour	Inc	\$58.00
4 Courts - Peak Period	All Users	Per Hour	Inc	\$72.00
BASKETBALL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Casual / Unsupervised Hire	All Users	Per Person Per Hour	Inc	\$4.70
Half Court - Off Peak Period	All Users	Per Hour	Inc	\$21.00
Half Court - Peak Period	All Users	Per Hour	Inc	\$31.00
Full Court - Off Peak Period	All Users	Per Hour	Inc	\$32.00
Full Court - Peak Period	All Users	Per Hour	Inc	\$46.00
VOLLEYBALL / SOCCER				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$31.00
Per Court - Peak Period	All Users	Per Hour	Inc	\$46.00
OTHER SPORTS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$33.00
Per Court - Peak Period	All Users	Per Hour	Inc	\$47.50
COURT HIRE - RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bond	All Users	Refundable	Exc	\$250.00
Sport Hall Storage	All Users	Per Month	Inc	\$22.00



EQUIPMENT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Badminton Racquet Hire	All Users	Per Item - Per Use	Inc	\$4.00
Yoga Mat Hire	All Users	Per Item - Per Use	Inc	\$4.00
Basketball Hire	All Users	Per Item - Per Use	Inc	\$4.00
Volleyball Hire	All Users	Per Item - Per Use	Inc	\$4.00
Soccer Ball & Goals	All Users	Per Item - Per Use	Inc	\$7.50

Room Hire				
SEMINAR ROOMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Seminar Room 1 & 2	Not for Profit (NFP) Incorporated Group	Per Hour - Off Peak Period	Inc	\$19.00
Seminar Room 1 & 2	Not for Profit (NFP) Incorporated Group	Per Hour - Peak Period	Inc	\$27.00
Seminar Room 1 & 2	Social Activities	Per Hour - Off Peak Period	Inc	\$29.00
Seminar Room 1 & 2	Social Activities	Per Hour - Peak Period	Inc	\$36.00
MEETING ROOMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Room 3 & 4	Not for Profit (NFP) Incorporated Group	Per Hour - Off Peak Period	Inc	\$14.50
Meeting Room 3 & 4	Not for Profit (NFP) Incorporated Group	Per Hour - Peak Period	Inc	\$19.50
Meeting Room 3 & 4	Social Activities	Per Hour - Off Peak Period	Inc	\$19.50
Meeting Room 3 & 4	Social Activities	Per Hour - Peak Period	Inc	\$27.00

Room Hire - Related Fees				
EQUIPMENT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Data Projector Hire	All Users	Per Hour	Inc	\$23.00
Data Projector Hire	All Users	Per Day	Inc	\$70.00



EQUIPMENT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Portable Amplifier Hire	All Users	Per Use	Inc	\$29.00
TV / DVD Player Hire	All Users	Per Hour	Inc	\$23.00
HIRE ADMINISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Late Booking Fee	All Users	Per Instance	Inc	\$50.00
Booking Cancellation Fee	All Users	Per Instance	Inc	\$50.00
Storage Fee	All Users	Per Month	Inc	\$22.00
Cleaning Fee	All Users	Per Instance	Inc	\$52.00



## Reserves Hire

Active Reserves				
COMMUNITY BASED SPORTING CLUBS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Junior Player	Training but not playing on Reserve	Per Player for the Season	Inc	\$18.00
Junior Player	Playing but not training on Reserve	Per Player for the Season	Inc	\$26.00
Junior Player	Training and playing on Reserve	Per Player for the Season	Inc	\$35.00
Senior Player	Training but not playing on Reserve	Per Player for the Season	Inc	\$35.00
Senior Player	Playing but not training on Reserve	Per Player for the Season	Inc	\$52.50
Senior Player	Training and playing on Reserve	Per Player for the Season	Inc	\$70.00
PERSONAL TRAINERS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Registration - Class of 1 - 5 People	All Applicants	Per Annum	Inc	\$150.00
Registration - Class of 6 to 15 People	All Applicants	Per Annum	Inc	\$300.00
Registration - Class of more than 16 - 25 People	All Applicants	Per Annum	Inc	\$600.00
TURF CRICKET WICKET USE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Social Use - Less than 25 People	Social Activities	No Alcohol	Inc	No Charge
Charity Sports Event	Community Group / Charity	25 - 80 Participants	Inc	\$70.00
Individual Group Event	Not for Profit (NFP) Incorporated Group	25 - 80 Participants	Inc	\$135.00
Corporate Sports Event	Corporate User	25 - 80 Participants	Inc	\$250.00
Special Club Use	Special Event	Per Club	Inc	Negotiated

## Passive Reserves



RESERVE HIRE - INDIVIDUALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site - No Alcohol Consumption	Individual / Unincorporated Group	Less than 30 People	Inc	No Charge
Exclusive Site - With Alcohol Consumption	Individual / Unincorporated Group	Less than 30 People	Inc	No Charge
Exclusive Site - No Alcohol Consumption	Individual / Unincorporated Group	30 - 80 People	Inc	\$100.00
Exclusive Site - With Alcohol Consumption	Individual / Unincorporated Group	30 - 80 People	Inc	\$100.00
Exclusive Site - No Alcohol Consumption	Individual / Unincorporated Group	80 - 200 People	Inc	\$200.00
Exclusive Site - With Alcohol Consumption	Individual / Unincorporated Group	80 - 200 People	Inc	\$200.00
Exclusive Site - No Alcohol Consumption	Individual / Unincorporated Group	200 - 500 People	Inc	\$450.00
Exclusive Site - With Alcohol Consumption	Individual / Unincorporated Group	200 - 500 People	Inc	\$450.00
Exclusive site - With or Without Alcohol	Individual / Unincorporated Group	More than 500 People	Inc	Negotiated
RESERVE HIRE - INCORPORATED NFP				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site - No Alcohol Consumption	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	Free
Exclusive Site - With Alcohol Consumption	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	Free
Exclusive Site - No Alcohol Consumption	Not for Profit (NFP) Incorporated Group	30 - 80 People	Inc	\$50.00
Exclusive Site - With Alcohol Consumption	Not for Profit (NFP) Incorporated Group	30 - 80 People	Inc	\$50.00
Exclusive Site - No Alcohol Consumption	Not for Profit (NFP) Incorporated Group	80 - 200 People	Inc	\$100.00
Exclusive Site - With Alcohol Consumption	Not for Profit (NFP) Incorporated Group	80 - 200 People	Inc	\$100.00
Exclusive Site - No Alcohol Consumption	Not for Profit (NFP) Incorporated Group	200 - 500 People	Inc	\$200.00
Exclusive Site - With Alcohol Consumption	Not for Profit (NFP) Incorporated Group	200 - 500 People	Inc	\$200.00
Exclusive site - With or Without Alcohol	Not for Profit (NFP) Incorporated Group	More than 500 People	Inc	Negotiated



RESERVE HIRE - CORPORATE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site - No Alcohol Consumption	Corporate User	Less than 30 People	Inc	No Charge
Exclusive Site - With Alcohol Consumption	Corporate User	Less than 30 People	Inc	\$50.00
Exclusive Site - No Alcohol Consumption	Corporate User	30 - 80 People	Inc	\$200.00
Exclusive Site - With Alcohol Consumption	Corporate User	30 - 80 People	Inc	\$200.00
Exclusive Site - No Alcohol Consumption	Corporate User	80 - 200 People	Inc	\$450.00
Exclusive Site - With Alcohol Consumption	Corporate User	80 - 200 People	Inc	\$450.00
Exclusive Site - No Alcohol Consumption	Corporate User	200 - 500 People	Inc	\$950.00
Exclusive Site - With Alcohol Consumption	Corporate User	200 - 500 People	Inc	\$950.00
Exclusive site - With or Without Alcohol	Corporate User	500 - 1,000 People	Inc	\$1,350.00
Exclusive site - With or Without Alcohol	Corporate User	More than 1,000 People	Inc	Negotiated

Passive Reserves - Related Fees				
EVENT FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Event Administration Fee	All Applicants	Per Booking	Inc	\$50.00
Late Booking Fee	If Applicable	Per Booking	Inc	\$50.00
Change to Booking Fee	If Applicable	Per Booking	Inc	\$50.00
Cancellation Fee	If Applicable	Per Booking	Inc	\$50.00
Bin Fee	If Applicable	If more than 80 People	Inc	\$130.00
City Ranger Fee	If Applicable	Late Finish / Amplified Music	Inc	\$265.00
Car / Motor Bike Shows	If Applicable	Per Zone - Some Restrictions	Inc	\$300.00
Car Parking	If Applicable	Per Zone - Some Restrictions	Inc	\$300.00
Function Set Up or Load Out Fee	If Applicable	50% of Site Fee Per Day	Inc	Negotiated
RESERVE BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST



RESERVE BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Park Restoration Bond - \$250 Minimum	All Applicants	Individually Assessed \$250 Min	Exc	Negotiated
PRIVATE VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per Day - Non Refundable	Inc	\$160.00
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$170.00
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$270.00
Bond - Car, Van or Utility	All Applicants	Per Day - Refundable	Exc	\$540.00
Bond - Car, Van or Ute with Trailer	All Applicants	Per Day - Refundable	Exc	\$1,080.00
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Refundable	Exc	\$1,620.00
COMMERCIAL VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car or Van or Utility	All Applicants	Per Day - Non Refundable	Inc	\$170.00
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$215.00
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$320.00
Fee - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Inc	\$540.00
Fee Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$800.00
Bond - Car or Van with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$540.00
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$1,080.00
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Exc	\$1,620.00
Bond - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Exc	\$2,175.00
Bond - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$2,700.00
Bond - Extended Period	All Applicants	Extended Period	Exc	Negotiated



PERSONAL TRAINERS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Registration - Class of less than 10 People	All Applicants	Per Annum	Inc	\$150.00
Registration - Class of 11 to 40 People	All Applicants	Per Annum	Inc	\$300.00
Registration - Class of more than 40 People	All Applicants	Per Annum	Inc	\$600.00

## Golf Course

GREEN FEES - STANDARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays - 9 Holes	All Users	Per Player	Inc	\$23.00
Weekdays - 18 Holes	All Users	Per Player	Inc	\$30.00
Weekdays - Changeover	All Users	Per Player	Inc	\$7.00
Weekdays Twilight- 9 Holes	All Users	Per Player	Inc	\$14.00
Weekends - 9 Holes	All Users	Per Player	Inc	\$26.00
Weekends - 18 Holes	All Users	Per Player	Inc	\$38.00
Weekends - Changeover	All Users	Per Player	Inc	\$12.00

GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Renovation Period - 9 Holes	All Users	Per Player	Inc	\$16.00
Weekdays Renovation Period - 18 Holes	All Users	Per Player	Inc	\$23.00
Weekdays Renovation Period - Changeover	All Users	Per Player	Inc	\$7.00
Weekends Renovation Period - 9 Holes	All Users	Per Player	Inc	\$19.00
Weekends Renovation Period - 18 Holes	All Users	Per Player	Inc	\$31.00
Weekends Renovation Period - Changeover	All Users	Per Player	Inc	\$12.00

GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Students or Seniors - 9 Holes	All Users	Per Player	Inc	\$16.50
Weekdays Students or Seniors - 18 Holes	All Users	Per Player	Inc	\$23.50
Weekdays Students or Seniors - Changeover	All Users	Per Player	Inc	\$7.00





GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Renovation Concession - 9 Holes	All Users	Per Player	Inc	\$10.00
Weekdays Renovation Concession - 18 Holes	All Users	Per Player	Inc	\$17.00
Weekdays Renovation Concession - Changeover	All Users	Per Player	Inc	\$7.00

### South Perth Skate Park

EVENT USE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	Special Event	Per Instance	Inc	\$100.00

### GBLC Bike Circuit Track

EVENT USE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	Special Event	Per Instance	Inc	\$100.00



## Miscellaneous Hire

Transport				
COMMUNITY BUS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bus Hire Fee	All Users	Per Day	Inc	\$85.00
Bus Hire Bond - Refundable	All Users	Per Hire	Exc	\$250.00

Other Amenities				
LIBERTY SWING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Key Access Fee	All Users	Per Use	Inc	\$20.00



## Library Services

Borrowers Fees				
LIBRARY MEMBERSHIP				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Adult Membership	All Users	Per Member		No Charge
Youth Membership	All Users	Per Member		No Charge
Internet Only Membership	All Users	Per Member		No Charge
Temporary Membership Deposit	All Users	Per Member	Exc	\$50.00
Replacement Membership Card	All Users	Per Card	Inc	\$5.00
Internet Guest Pass	All Users	Per 30 Minutes	Inc	\$1.00
Library Events	All Users	Per Event - Individually Priced	Inc	From \$5.00
OVERDUE ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Overdue Item Fee	If Applicable	Per Item	Exc	\$1.50
Debt Collection Fee	If Applicable	Per Member	Exc	\$50.00
LOST OR DAMAGED ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
City Library Items	If Applicable	Per Item	Inc	WDV of Item
External Library Loans - State Library Items	If Applicable	Per Item	Inc	\$48 + WDV of Item
External Library Loans - National Library Items	If Applicable	Per Item	Inc	\$150 + WDV of Item
Replacement Bar Code	If Applicable	Per Item	Inc	\$3.00
Replacement RFID Tag	If Applicable	Per Item	Inc	\$3.50
PROMOTIONAL ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Library Bag	All Users	Per Item	Inc	\$2.00

## Services



DOCUMENT REPRODUCTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
BW Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$0.20
BW Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$0.30
Colour Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$1.00
Colour Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$1.50
LAMINATING & BINDING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Credit Card Sized Item	All Users	Per Item	Inc	\$0.50
A5 Sized Item	All Users	Per Item	Inc	\$1.00
A4 Sized Item	All Users	Per Item	Inc	\$2.00
A3 Sized Item	All Users	Per Item	Inc	\$3.00
Thermal Binding	All Users	Per Item	Inc	\$4.00
LOCAL HERITAGE STUDIES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Digital Image CD	All Users	Per CD	Inc	\$5.00
Digital Images - Not for Profit Use	All Users	Per Image	Inc	\$5.00 to \$20.00
Digital Images - Commercial Use	All Users	Per Image	Inc	\$50.00
Oral History CD	All Users	Per CD	Inc	\$5.00
Research Fee	All Users	1st 2 Hours free		Free
Research Fee	All Users	Per Hour - After 2 Hours	Inc	\$40.00
SALE OF BOOKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Book Club Titles	All Users	Per Item	Inc	\$5.00
Peninsula City - Soft Back Copy	All Users	Per Item	Inc	\$25.00
Peninsula City - Hard Back Copy	All Users	Per Item	Inc	\$45.00



## Animal Control

Dogs				
DOG REGISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sterilised Animal - 1 Year	Non Pensioner Owner	Per Dog	Exc	\$20.00
Sterilised Animal - 3 Year	Non Pensioner Owner	Per Dog	Exc	\$42.50
Sterilised Animal - Lifetime	Non Pensioner Owner	Per Dog	Exc	\$100.00
Unsterilised Animal - 1 Year	Non Pensioner Owner	Per Dog	Exc	\$50.00
Unsterilised Animal - 3 Year	Non Pensioner Owner	Per Dog	Exc	\$120.00
Unsterilised Animal - Lifetime	Non Pensioner Owner	Per Dog	Exc	\$250.00
Sterilised Animal - 1 Year	Pensioner Owner	Per Dog	Exc	\$10.00
Sterilised Animal - 3 Year	Pensioner Owner	Per Dog	Exc	\$21.25
Sterilised Animal - Lifetime	Pensioner Owner	Per Dog	Exc	\$50.00
Unsterilised Animal - 1 Year	Pensioner Owner	Per Dog	Exc	\$25.00
Unsterilised Animal - 3 Year	Pensioner Owner	Per Dog	Exc	\$60.00
Unsterilised Animal - Lifetime	Pensioner Owner	Per Dog	Exc	\$125.00
DOG CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Consent to Keep more than 2 Dogs	All Applicants	Per Application	Exc	\$100.00
Sale of Dog	All Applicants	Per Dog - Includes Sterilisation	Inc	\$300.00
Microchip on Sale of Dog	All Applicants	Per Instance	Inc	\$50.00
Seize and Impound Dog	All Applicants	Per Instance	Exc	\$100.00
Sustenance of Dog in Animal Care Facility	All Applicants	Per Day	Exc	\$25.00
Transport Dog back to Owner	All Applicants	Per Instance	Exc	\$75.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$75.00
Euthanasia of Dog by Qualified Veterinarian	All Applicants	Per Instance	Inc	\$200.00
Dangerous Dog Collar	All Applicants	Each	Inc	\$60.00
Dangerous Dog Sign	All Applicants	Each	Inc	\$50.00



DOG CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Barking Dog Collar Hire	All Applicants	Per 2 Week Hire	Inc	\$50.00
Barking Dog Collar - Refundable Deposit	All Applicants	Refundable	Exc	\$100.00
Barking Dog Collar - Late Return Penalty	All Applicants	Per Day	Inc	\$25.00

## Cats

CAT REGISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sterilised Animal - 1 Year	Non Pensioner Owner	Per Cat	Exc	\$20.00
Sterilised Animal - 3 Year	Non Pensioner Owner	Per Cat	Exc	\$42.50
Sterilised Animal - Lifetime	Non Pensioner Owner	Per Cat	Exc	\$100.00
Sterilised Animal - 1 Year	Pensioner Owner	Per Cat	Exc	\$10.00
Sterilised Animal - 3 Year	Pensioner Owner	Per Cat	Exc	\$21.50
Sterilised Animal - Lifetime	Pensioner Owner	Per Cat	Exc	\$50.00
CAT CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Consent to Keep more than 2 Cats	All Applicants	Per Application	Exc	\$100.00
Sale of Cat	All Applicants	Per Cat - Includes Sterilisation	Inc	\$130.00
Microchip on Sale of Cat	All Applicants	Per Instance	Inc	\$50.00
Application to Breed Cats	All Applicants	Per Instance	Inc	\$100.00
Cat Boarding at Animal Care Facility	All Applicants	Per Cat - Per Day	Inc	\$25.00
Seize and Impound Cat	All Applicants	Per Instance	Exc	\$100.00
Sustenance of Cat in Animal Care Facility	All Applicants	Per Day	Exc	\$25.00
Transport Cat back to Owner	All Applicants	Per Instance	Exc	\$75.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$75.00
Euthanasia of Cat by Qualified Veterinarian	All Applicants	Per Instance	Inc	\$180.00

## Other Animals



CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Seize or Impound Other Animal	All Applicants	Per Instance	Exc	\$100.00
Sustenance of Other Animal in Animal Care Facility	All Applicants	Per Day	Exc	\$25.00
Trap Hire	All Applicants	Per Week	Inc	\$20.00
Trap Hire - Late Return Penalty	All Applicants	Per Day	Inc	\$25.00
Replacement Animal Tags	All Applicants	Per tag	Exc	\$1.00



## Parking

Parking Management				
CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 2 - Zoo Parking - Mill Point Rd	All Users	Per Hour - \$5.00 Min Fee	Inc	\$5.00
No 3 - Windsor Park - Labouchere Rd	All Users	Hourly Rates as Marked	Inc	\$2.30
No 5 - Heritage House Mends St	All Users	Marked Bays Only		No Charge
No 6 - Richardson Reserve	All Users	Hourly Rates as Marked	Inc	\$2.30
No 7 - Angelo St West	All Users	First 2 Hours Fee - Mon - Sun		No Charge
No 7 - Angelo St West	All Users	After 2 Hours	Inc	\$2.30
No 8 - South Perth Senior Citizens Centre	All Users	Marked Bays Only		No Charge
No 9 - South Perth Community Centre - Lower	All Users	Marked Bays Only		No Charge
No 10 - Civic Centre	All Users	Marked Bays Only		No Charge
No 11 - Narrows Bridge	All Users	Marked Bays Only		No Charge
No 12 - Mill Point Boat Ramp	All Users	Marked Bays Only		No Charge
No 13 - Melville Place	All Users	4 Hour Limit - Marked Bays Only		No Charge
No 14 - Boatshed Cafe	All Users	Marked Bays Only	Inc	No Charge
No 15 - Coode St Boat Ramp	All Users	Hourly Rates as Marked	Inc	\$2.30
No 16 - Hurlingham Rd	All Users	Hourly Rates as Marked	Inc	\$2.30
No 17 - Ellam St	All Users	Marked Bays Only		No Charge
No 18 - Collins St	All Users	Marked Bays Only		No Charge
No 19 - Pilgrim St	All Users	Marked Bays Only		No Charge
No 20 - Hensman St	All Users	Marked Bays Only		No Charge
No 21 - Morris Mundy Reserve	All Users	Marked Bays Only		No Charge
No 22 - Comer Reserve - Melville Parade	All Users	Marked Bays Only		No Charge
No 23 - Comer Reserve - Eric St	All Users	Marked Bays Only		No Charge
No 24 - Olive's Reserve	All Users	Marked Bays Only		No Charge
No 25 - Gentilli Place Boat Ramp	All Users	Marked Bays Only		No Charge





CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 26 - Bill Grayden Reserve	All Users	Marked Bays Only		No Charge
No 27 - Thelma St East	All Users	Marked Bays Only		No Charge
No 28 - Thelma St West	All Users	Marked Bays Only		No Charge
No 29 - Collier Park Golf Course	All Users	Marked Bays Only		No Charge
No 30 - George Burnett Leisure Centre	All Users	Marked Bays Only		No Charge
No 31 - Manning Tennis Club	All Users	Marked Bays Only		No Charge
No 32 - Manning Community Hub	All Users	Marked Bays Only		No Charge
No 33 - Manning Senior Citizens Centre	All Users	Marked Bays Only		No Charge
No 34 - Challenger Reserve	All Users	Marked Bays Only		No Charge
No 35 - Welwyn Avenue Shopping Centre	All Users	Marked Bays Only		No Charge
No 36 - Curtin University Rowing Club	All Users	Marked Bays Only		No Charge
No 37 - Amherst St	All Users	Marked Bays Only		No Charge
No 38 - Old Manning Library	All Users	Marked Bays Only		No Charge
No 39 - Penrhos College	All Users	Marked Bays Only		No Charge
SPE 1 - South Perth Esplanade - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.30
SPE 2 - South Perth Esplanade - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.30
SPE 3 - Mends St Jetty	All Users	Hourly Rates as Marked	Inc	\$2.30
SPE 4 - Mends St Jetty	All Users	Hourly Rates as Marked	Inc	\$2.30
SPE 5 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$2.30
SPE 6 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$2.30
SPE 7 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$2.30
SPE 11- South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$2.30
ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Charles St - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.30
Hardy St - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.30
Lyall St - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.30
Richardson St - South Side Only	All Users	Hourly Rates as Marked	Inc	\$2.30



ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bowman St - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.30
TEMPORARY PARKING BAYS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Timed Zone	If Applicable	Half day	Inc	\$24.00
Timed Zone	If Applicable	Full Day	Inc	\$48.00
Timed Zone	If Applicable	Full Week	Inc	\$240.00
PRIVATE PARKING AGREEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Establishment Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$200.00
Annual Renewal Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$100.00
Private Parking Sign - Small	All Applicants	Per Sign	Inc	\$50.00
Private Parking Sign - Medium	All Applicants	Per Sign	Inc	\$80.00
Private Parking Sign - Large	All Applicants	Per Sign	Inc	\$175.00
Signage Establishment Fee	All Applicants	Per Sign Erected or Removed	Inc	\$150.00
Establishment Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$400.00
Annual Renewal Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$200.00
WORK ZONE AND CONSTRUCTION AREA				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Establishment Fee - Construction and Commercial	All Applicants		Exc	Not Applicable
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Marked Bay	Inc	\$15.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Timed Bay	Inc	\$10.00
PARKING ADMINISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Consideration of Review of Infringement	If Applicable	Only where legitimate reason exists	Exc	\$30.00



## Neighbourhood Amenity

Noise Management				
NOISE MONITORING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fixed Application Fee	All Applicants	Per Instance	Exc	\$250.00
NOISE EXEMPTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Non Complying Event	All Applicants	Per Instance	Exc	\$1,000.00

Impounded Items				
VEHICLES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vehicle Administration Fee	All Applicants	Per Instance	Exc	\$125.00
Vehicle Towage Fee	All Applicants	Per Instance	Exc	Contract Rate
Vehicle Daily Impound	All Applicants	Per Instance	Exc	\$25.00
OTHER ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Impounded Sign	All Applicants	Per Instance	Exc	\$125.00
Impounded Trolley	All Applicants	Per Instance	Exc	\$125.00
Impounded Misc Item	All Applicants	Per Instance	Exc	\$125.00

Firebreaks				
FIRE HAZARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Install Fire Breaks	If Applicable	Per Property	Inc	Contract Rate

Signage				
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DISPLAY OF SIGNAGE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Application to Display Signage in Public Place	All Applicants	Per Application	Inc	\$50.00



## Minor Infrastructure Works

Crossovers				
CROSSOVER - CITY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$150.00
Removal of Existing Crossover	If Applicable	Per Square Metre - Min Fee \$350	Inc	\$31.00
Removal of Mountable Kerb	If Applicable	Per Metre - Min Fee \$108	Inc	\$9.00
Install Additional Crossover	All Applicants	Per Crossover	Inc	Contract Rate + 10%
Cutting of Concrete	If Applicable	Per Metre - Min Fee \$110	Inc	\$17.50
Relocate Gully or Side Entry Pit	If Applicable	As per Quotation	Inc	Contract Rate + 10%
Install Strap Gully	If Applicable	Each	Inc	\$75.00
Replace Existing Slab Path	If Applicable	Per Square Metre - Min Fee \$170	Inc	Contract Rate + 10%
Brick Paving Modification	If Applicable	Per Square Metre - Min Fee \$170	Inc	\$45.00
Reinstatement of Kerb	If Applicable	Per Square Metre - Min Fee \$300	Inc	Contract Rate + 10%
Widen Existing Crossover	If Applicable	Per Square Metre - Min Fee \$108	Inc	Contract Rate + 10%
CROSSOVER - PRIVATELY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$150.00
Concrete Bullnose to Brick Paved Crossover	If Applicable	Per Crossover	Inc	Contract Rate + 10%

Private Drainage Connections				
DRAINAGE CONNECTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$120.00



DRAINAGE CONNECTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Design and Installation	All Applicants	Per Quotation	Inc	Contract Rate + 10%

## Reinstatement Works

SLAB PATHS - 600 * 600 * 50MM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Relay Slab Paths	All Applicants	Per Slab - Min Fee \$100	Inc	\$9.90
Supply & Lay Slab Path	All Applicants	Per Slab - Min Fee \$130	Inc	\$11.90

SLAB PATHS - 600 * 600 * 75MM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Relay Slab Paths	All Applicants	Per Slab - Min Fee \$135	Inc	\$13.00

OTHER PAVING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Concrete Removal	All Applicants	Per Square Metre - Min Fee \$190	Inc	\$23.00
Brick Paving	All Applicants	Per Square Metre - Min Fee \$300	Inc	\$59.50
Road Reinstatement	All Applicants	Per Square Metre - Min Fee \$185	Inc	\$59.50

KERBING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Supply & Lay Kerbing	All Applicants	Min Fee \$300	Inc	Contract Rate + 10%

ROAD MARKINGS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Removal of Vehicle Markings in Parking Areas	All Applicants	Min Fee \$110	Inc	Contract Rate + 10%
Removal of Public Bus Markings	All Applicants	Min Fee \$110	Inc	Contract Rate + 10%
Removal of Other Road Markings	All Applicants	Min Fee \$110	Inc	Contract Rate + 10%



2016-17 Fees and Charges Schedule

PLANT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Concrete Cutter - Without Operator	If Applicable	Min Fee \$250	Inc	\$125.00
Plate Compactor - Without Operator	If Applicable	Min Fee \$190	Inc	\$12.00
Bobcat - With Operator	If Applicable	Per Hour	Inc	Contract Rate + 10%
Loader - With Operator	If Applicable	Per Hour	Inc	Contract Rate + 10%
Road Sweeper - With Operator	If Applicable	Per Hour - Min Fee \$190	Inc	Contract Rate + 10%
Truck - Operating Cost	If Applicable	Per Hour	Inc	\$47.00
Day Labour	If Applicable	Per Hour	Inc	\$52.00
Supervision	If Applicable	Per Hour	Inc	\$67.50
DISBURSEMENTS & SUNDRIES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Photographs	If Applicable	Each	Exc	\$5.00
Hazard Reminder Notifications	If Applicable	Each	Exc	\$25.00
Crown Reserve Closure - for Private Purposes	If Applicable	Per Application	Exc	Negotiated
TRAFFIC MANAGEMENT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bollard Hire	If Applicable	Per Item - Per Day	Inc	\$11.50
Sign Hire	If Applicable	Per Item - Per Day	Inc	\$15.00
Site Mobilisation and Demobilisation	If Applicable	Establishment Fee	Inc	\$60.00
SITE MANAGEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Safety Cone Hire	If Applicable	Per Item - Per Day	Inc	\$5.50



## Streetscape Management

Street Trees				
DESIRABLE SPECIES TREE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	All Applicants	Per Tree	Inc	\$110.00
Tree Removal	If Applicable	Per Tree	Inc	Contract Rate
Amenity Value of Tree	If Applicable	Per Tree - Assessed by City	Inc	As Assessed
Replacement Tree	All Applicants	Per Tree - 100 litre Min Size	Inc	\$190.00
Maintenance to Establish Replacement Tree	All Applicants	Per Tree	Inc	\$320.00

Alternative Verge Treatment				
PAVING OR SYNTHETIC TURF				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Approval Fee	All Applicants	Per Application	Inc	\$110.00





