

Budget

For the year ended 30 June 2018



**city of
kalamunda**

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Message from the Mayor

The 2017/18 Budget has been built on delivering better services to our community, while responsibly taking into account the tough economic conditions all West Australians are facing. The budget continues its theme of sustained growth and maintenance of our infrastructure with the desire to keep rate increases to a minimum.

The 2017/18 Budget reflects a trend of strong fiscal management, through maintaining tight control over expenditure and ensuring strategic outcomes contained within the City's Strategic Community Plan are delivered, and is guided by the Long Term Financial Plan which provides a blueprint for effective financial planning.

The City is looking closely at our activities and will focus on introducing efficiencies in the way we conduct business and grow alternative revenue streams, while also seizing opportunities as a City to advocate more strongly than ever, to all levels of Government to leverage additional funding prospects.

Councillors and staff have worked hard to ensure a modest rate rise of 2% for the General Residential category, to balance the overall impacts on ratepayers without compromising delivery of a significant Capital Works Program with substantial investment encompassing:

○ Parks & Oval projects	\$3,282,177
○ Buildings projects	\$4,185,317
○ Major road construction projects	\$8,230,899
○ Major drainage projects	\$1,822,070

Several of the larger projects and the various Roads to Recovery initiatives will be achieved through funding assistance from State and Federal Governments.

With the adoption of our new Strategic Community Plan we now embark on a new era, as a City, with a vision focused on connecting our community and ensuring people from all walks of life can enjoy the various aspects of what makes the City of Kalamunda a great place to live, work and play - a sustainable, ecological and family-friendly place to be and a destination to visit and enjoy.

I wish to commend the work the administration has done to produce a comprehensive and responsible budget.

I am confident this budget reflects the City's strong focus on fiscal management and servicing the needs of a diverse community now and into the future.



Cr Andrew Waddell
Mayor

The Council

	Ward	Position/Presiding Member
Cr Andrew Waddell	North West	Mayor
Cr Sara Lohmeyer	North West	
Cr Dylan O'Connor	North West	Audit & Risk Committee
Cr Sue Bilich	North	Development & Asset Services Committee
Cr Tracy Destree	North	
Vacant	North	
Cr Michael Fernie	South East	
Cr John Giardina	South East	Deputy Mayor
Cr Geoff Stallard	South East	
Cr Allan Morton	South West	
Cr Noreen Townsend	South West	Corporate & Community Services Committee
Cr Brooke O'Donnell	South West	



The Executive

Rhonda Hardy	Chief Executive Officer
Gary Ticehurst	Director Corporate & Community Services
Natalie Martin Goode	Director Development Services
Dennis Blair	Director Asset Services



Budget Statement

We hereby certify that Council has duly adopted, by an absolute majority, the 2017/2018 Budget at its Special Council Meeting on Wednesday 28 June 2017.

Andrew Waddell
Mayor

Rhonda Hardy
Chief Executive Officer

Executive Summary

The 2017/18 Budget has been established in accordance with the City's Long Term Financial Plan (LTFP) 2017-2027. The LTFP is a major component of the Integrated Planning Framework prescribed by the State Government under legislation introduced in 2013/14 and is the fifth budget drawn from the rolling ten year program which is focused on delivering improved services to our community in a financially sustainable manner.

The objectives of the LTFP are to:

- Establish a robust financial framework that considers the City's planned activities and allocates adequate funding;
- Integrate financial strategies with service delivery and strategic direction in order to achieve planned outcomes;
- Analyse the cumulative financial impacts of the City's operations;
- Outline the City's financial sustainability over the next decade against which the financial performance can be measured against industry benchmarked financial indicators;
- Ensure that maintenance, replacement and renewal of community infrastructure can be adequately funded.

The LTFP is underpinned by a number of key assumptions which are reviewed annually to ensure that changing social, economic and demographic factors are considered and updated. Some of the key principles and assumptions that underpin the LTFP include:

- Projected interest and inflation rates;
- Future population projections;
- Balanced Operating Budget with Reserve Funding set aside to meet future infrastructure needs;
- Operating costs set either by zero based budgeting principles or in line with CPI;
- Fees and Charges based on statutory requirements or cost recovery indexed by CPI;
- Employee Costs set in accordance with Enterprise Bargaining Agreements or contract market rates.

The 2017/18 financial year is forecast to close with a surplus of \$3,142,249. This result has been achieved in a tight economic environment and supports a continued theme of maintaining infrastructure, provisioning for the future whilst maintaining rate increases to a minimum. There will continue to be a strong focus on managing expenditure, generating additional revenue streams and advocating strongly at state and federal government levels to leverage additional grant funding. Internally, the City will continue to review its business processes and services in order to deliver efficiencies.

The 2017/18 Budget contains a number of significant capital works projects, including:

- Park Upgrades \$3,282,177
 - ë Hartfield Park hockey fields
 - ë Jacaranda Springs Reserve
 - ë Stirk Park Master Plan
 - ë Bibbulmun Track Terminus Link
 - ë Trails Loop implementation
 - ë Scott Reserve reticulation (Oval 2)
 - ë Alan Anderson Park restoration

- **Building Projects** \$4,185,317
 - ë Jorgensen Park Community Centre - Design
 - ë Hartfield Park – refurbish hockey clubrooms
 - ë Forrestfield Skate Park Toilet Block
 - ë Kalamunda History Village – Locomotive restoration
 - ë Pickering Brook Sports Club – roof replacement
 - ë Ray Owen Recreation Reserve – power upgrade

- **Major Road Construction:** \$8,230,899
 - ë Wittenoom Road traffic calming
 - ë Wandoo Road traffic treatments
 - ë Abernethy Road/Grogan Road upgrade
 - ë Kalamunda Road/Newburn Road upgrade
 - ë Adelaide Street traffic treatments
 - ë Mundaring Weir Road reconstruction
 - ë Canning Road traffic and pedestrian treatment
 - ë Canning Road - Pomeroy Road to Welshpool Road East
 - ë Canning Road - Kalamunda Road to Recreation Road
 - ë Abernethy Road design and approvals for railway extension dual carriageway design
 - ë Patterson Road reconstruction and widening

- **Major Drainage** \$1,092,500
 - ë Kalamunda Town Centre

The City's fiscal management strategy is based on financial sustainability and for this reason the LTFP provides a framework to guide current and future decision making in a financially responsible manner.

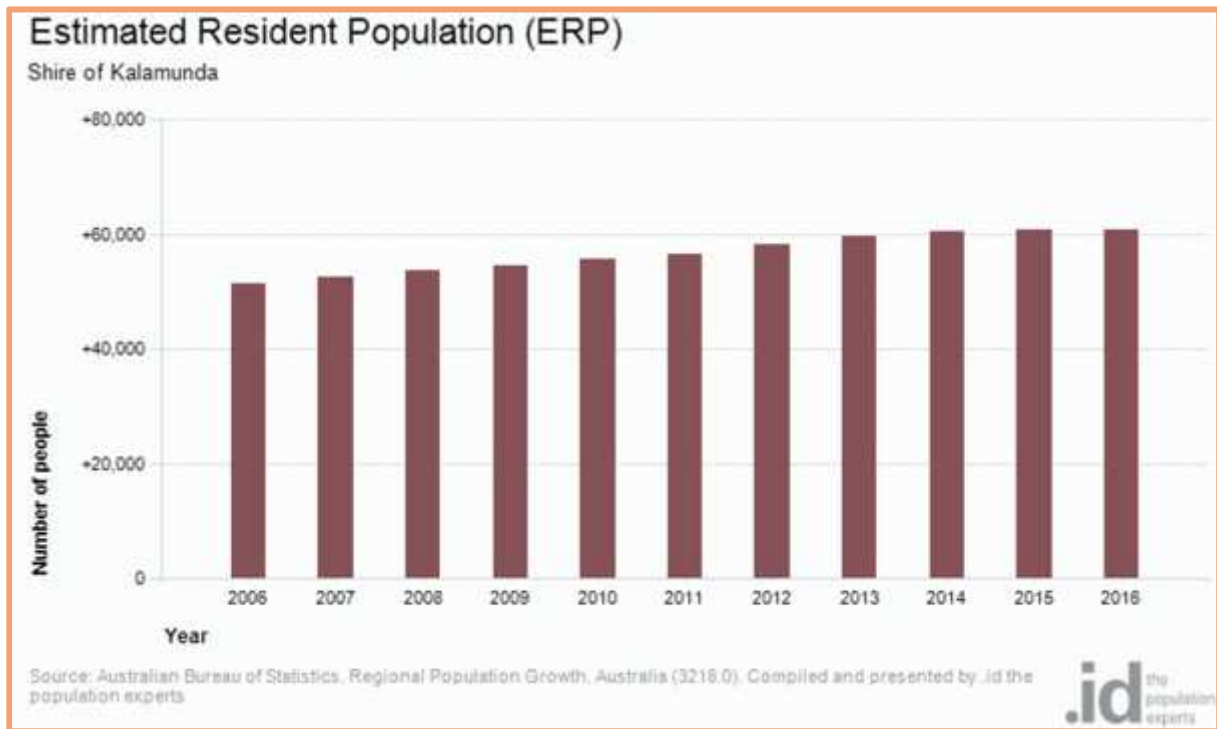


Introduction

The City of Kalamunda is located approximately 24 kilometres east of Perth, along the Darling Scarp. Geographically, the City of Kalamunda has three distinct areas:

- The Foothills/Plains: Forrestfield, High Wycombe, Maida Vale and Wattle Grove
- The Escarpment: Lesmurdie, Kalamunda and Gooseberry Hill
- The Eastern Rural Districts: Walliston, Bickley, Carmel, Pickering Brook, Piesse Brook, Pauls Valley, Hacketts Gully and Canning Mills

The City's estimated Resident Population for 2017 is 60,830. (The 2016 Census figures were not updated at time of print)



The City of Kalamunda is a residential and rural area, with some industrial areas. The City comprises an area of 324 square kilometres, the majority of which is made up of State Forest, National Parks, Regional Open Space and water catchment areas.

The City includes rapidly growing urban areas in the Foothills. Rural land is used mainly for orchards, horticulture, grazing, animal adjustment, sawmills and poultry farming.

The Foothills area contains a mixture of new and older housing developments, rapidly growing urban areas, light industry and special rural or country living development including hobby farms.

The Rate Setting Statement estimates a Budget that is in surplus by 30 June 2018 with allocations being transferred to specific purposes Reserve as follows:

-) Net proceeds from sale of land and property transferred to the Land and Property Reserve
-) 2.5% of net proceeds from sales of land and property transferred to the Environment Reserve
-) Developer contributions for the Forrestfield Industrial Area Stage 1
-) Net transfer to Reserves during the budget year of \$983,510
-) Net transfer from Reserves during the budget year of \$12,352,430

Budget Overview

The 2017/18 Budget has been prepared in accordance with the requirements of the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

The relevant Statutory Statements contained in this document are:

- Budget Income Statement by Nature or Type
- Budget Income Statement by Program
- Budget Statement of Cash Flows
- Budget Rate Setting Statement
- Notes to and forming part of the Budget
- Detailed Operating Statement
- Detailed Capital Works program
- Schedule of Fees and Charges



Expenditure

Expenditure is categorised into Operating and Capital and these are described further below.

Operating Expenditure

Operating expenditure including depreciation totalling \$6.1 million is shown in the following table.

Key movements include increases in Employee Costs to reflect negotiations with Staff on awards and in Materials and Contracts reflecting works required for the Forrestfield North, Asset Management and Waste costs.

The City's focus on managing expenditure has seen a number of savings efficiency measures introduced. One of these measures has involved the negotiation of better utility rates for the City's contestable sites. However, these savings are offset by higher utility charges on water, street lighting and other costs introduced via the Bushfire legislation which the City is not in control of.

Expenditure Comparisons by Nature or Type 2016/17 to 2017/18			
Expenses from Ordinary Activities	Budget 2016/17	Estimate 2016/17	Budget 2017/18
Employee Costs	\$24,264,903	\$24,798,394	\$23,783,866
Materials & Contracts	\$21,559,846	\$24,040,729	\$21,256,113
Utilities	\$2,457,698	\$2,468,221	\$2,454,603
Depreciation	\$7,389,258	\$5,987,255	\$6,047,128
Interest Expenses	\$389,523	\$368,915	\$350,410
Insurance	\$593,914	\$583,110	\$562,243
Other	\$531,044	\$1,150,234	\$1,699,278
Total	\$57,186,186	\$59,396,858	\$56,153,641

Table 1. Expenditure Comparisons by Nature & Type 2016/17 to 2017/18

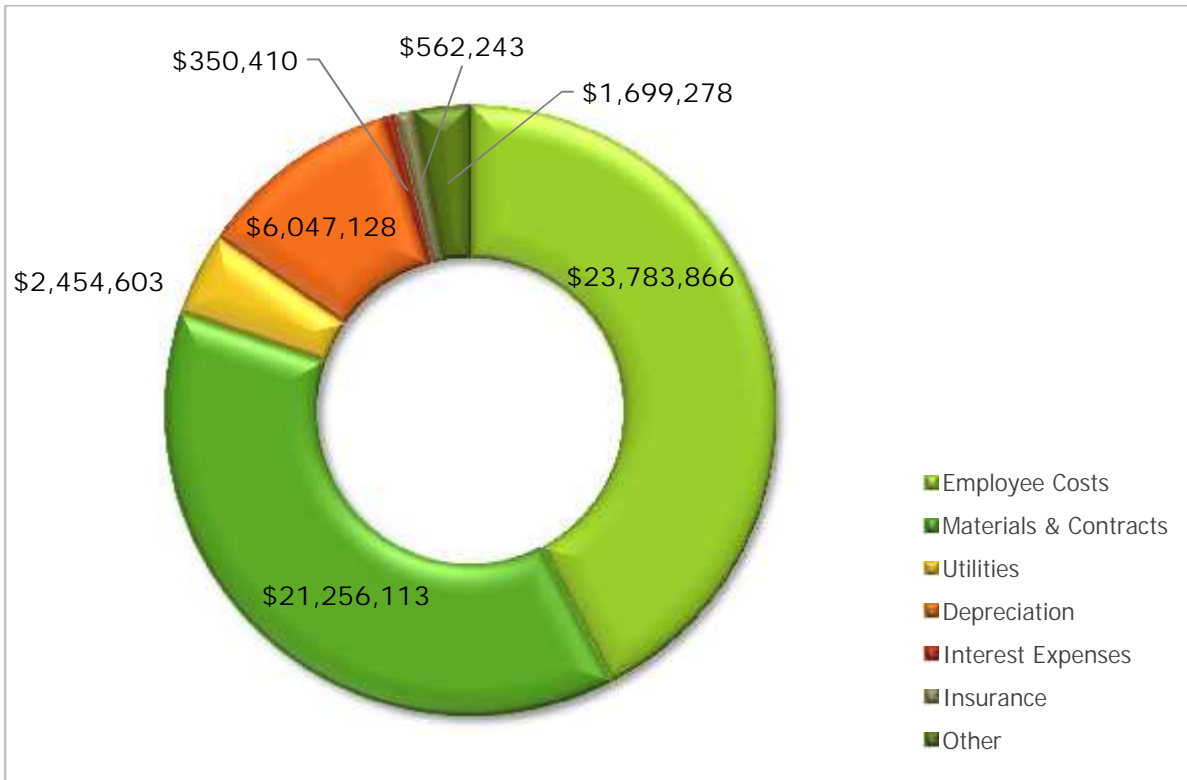


Figure 1. Expenditure by Nature & Type Budget 2017/18

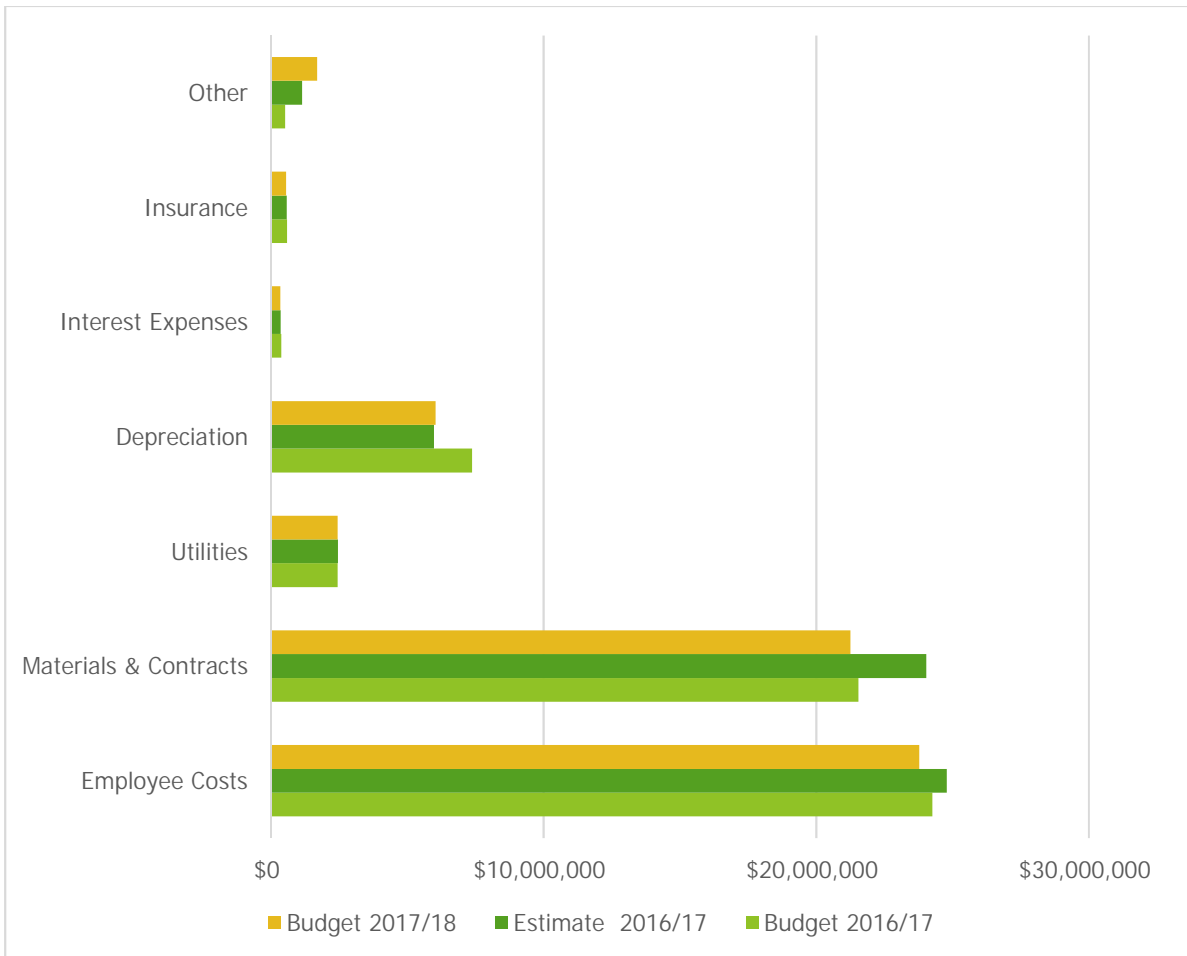


Figure 2. Expenditure Comparisons by Nature & Type 2016/17 to 2017/18

Expenditure Comparisons by Nature or Type 2016/17 to 2017/18

Expenses from Ordinary Activities	Budget 2016/17	Estimate 2016/17	Budget 2017/18
General Purpose Funding	\$826,513	\$898,664	\$755,528
Governance	\$3,408,045	\$3,850,348	\$3,932,729
Law, Order, Public Safety	\$1,847,559	\$1,822,274	\$2,043,052
Health	\$1,292,280	\$1,539,120	\$1,595,710
Education & Welfare	\$3,906,182	\$4,545,129	\$552,431
Community Amenities	\$14,444,780	\$13,925,379	\$15,189,186
Recreation & Culture	\$18,294,746	\$18,256,509	\$18,571,030
Transport	\$10,610,342	\$9,105,739	\$9,355,676
Economic Services	\$1,122,266	\$1,152,841	\$1,242,151
Other Property & Services	\$1,433,473	\$4,300,855	\$2,916,149
Total	\$57,186,186	\$59,396,858	\$56,153,641

Table 2. Operating Expenditure Comparisons by Program 2016/17 to 2017/18

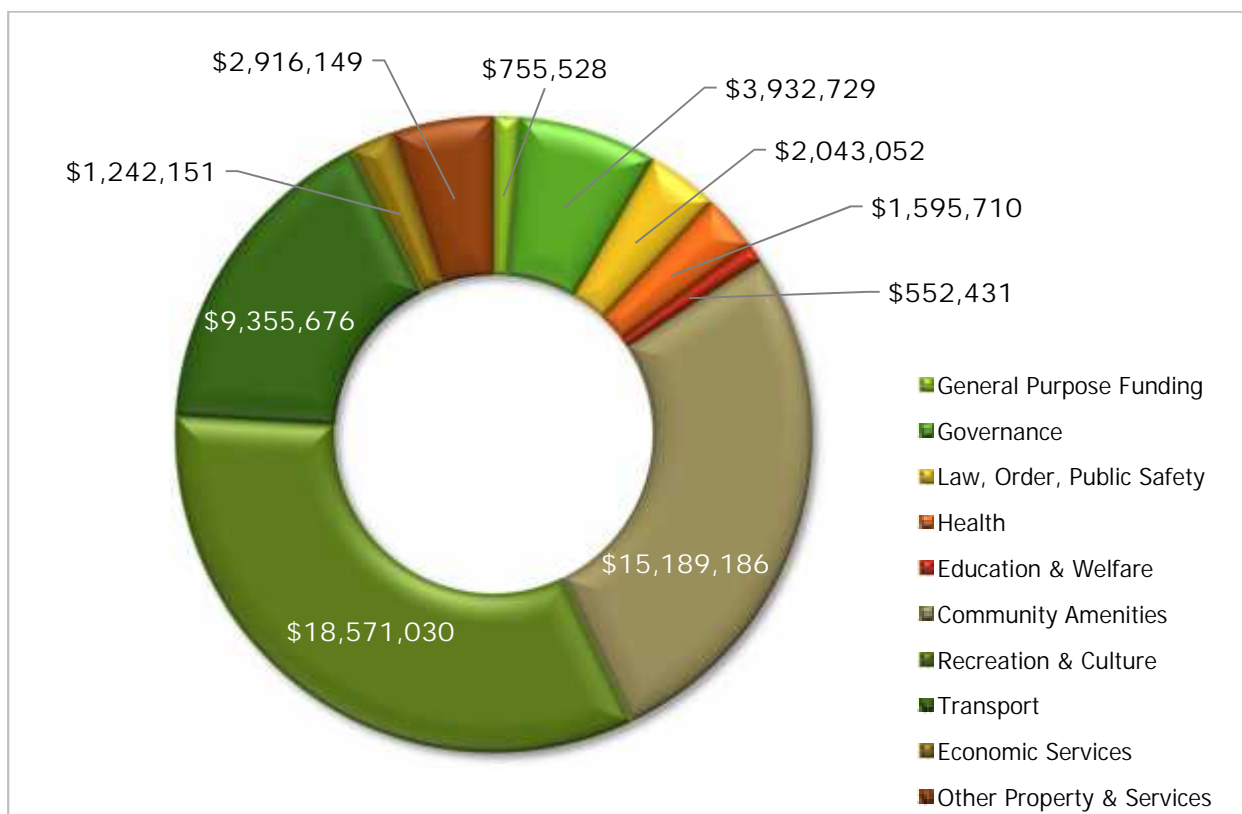


Figure 3. Expenditure by Program Budget 2017/18

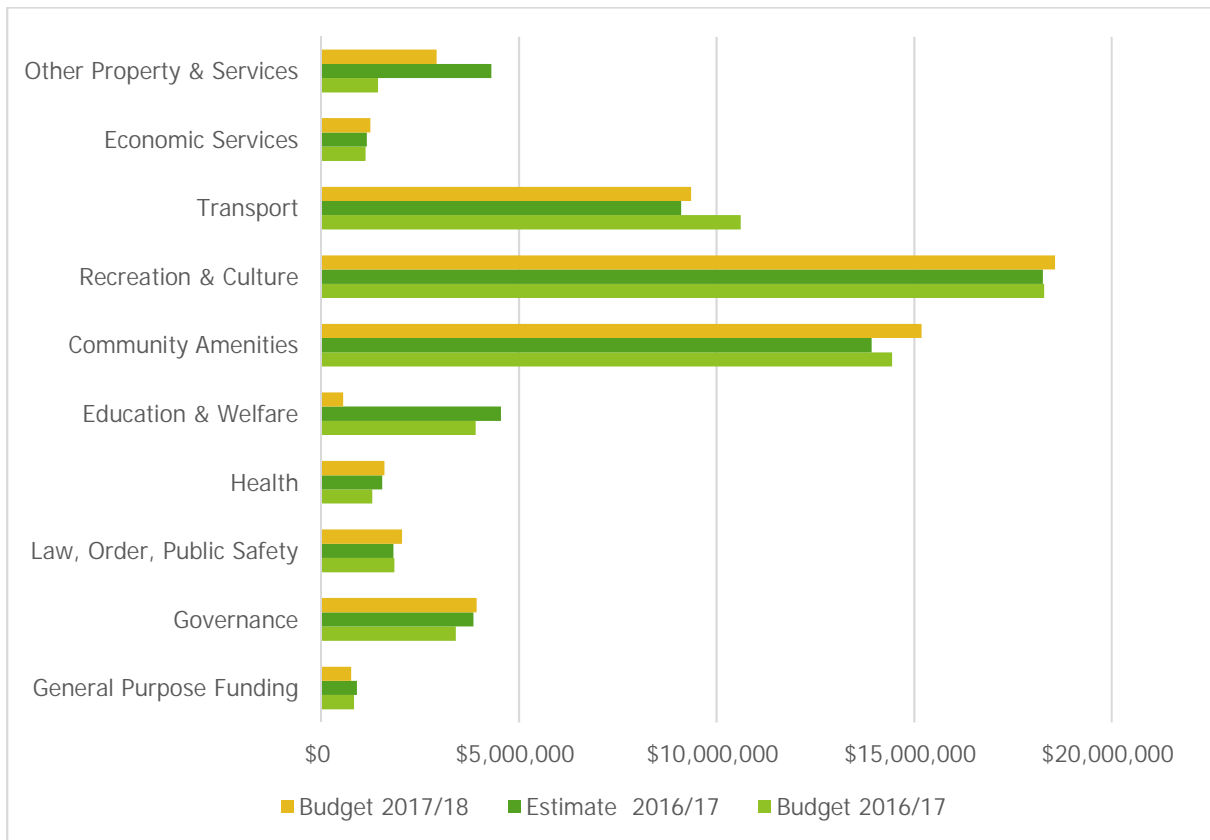


Figure 4. Expenditure Comparisons by Program 2016/17 to 2017/18



Capital Works Expenditure

The Capital expenditure for 2017/18 including both Capital Works and other Capital (excluding land development) is a significant area of expenditure in the budget.

Capital Works Program Comparison 2016/17 to 2017/18

Program	Budget 2016/17	Estimate 2016/17	Budget 2017/18
Land & Buildings	\$4,514,467	\$3,751,649	\$4,185,317
Drainage	\$1,589,542	\$883,871	\$1,822,071
Footpaths	\$520,531	\$351,184	\$939,776
Car Parks & Other Infrastructure	\$1,382,473	\$991,852	\$1,636,476
Roads	\$3,994,892	\$3,345,533	\$8,230,899
Parks & Ovals	\$3,691,372	\$1,870,156	\$3,282,177
Plant & Equipment	\$281,500	\$863,754	\$1,861,000
Furniture & Equipment	\$466,150	\$306,280	\$711,000
Total	\$16,440,928	\$12,364,279	\$22,668,717

Table 3. Capital Works Program Comparison 2016/17 to 2017/18

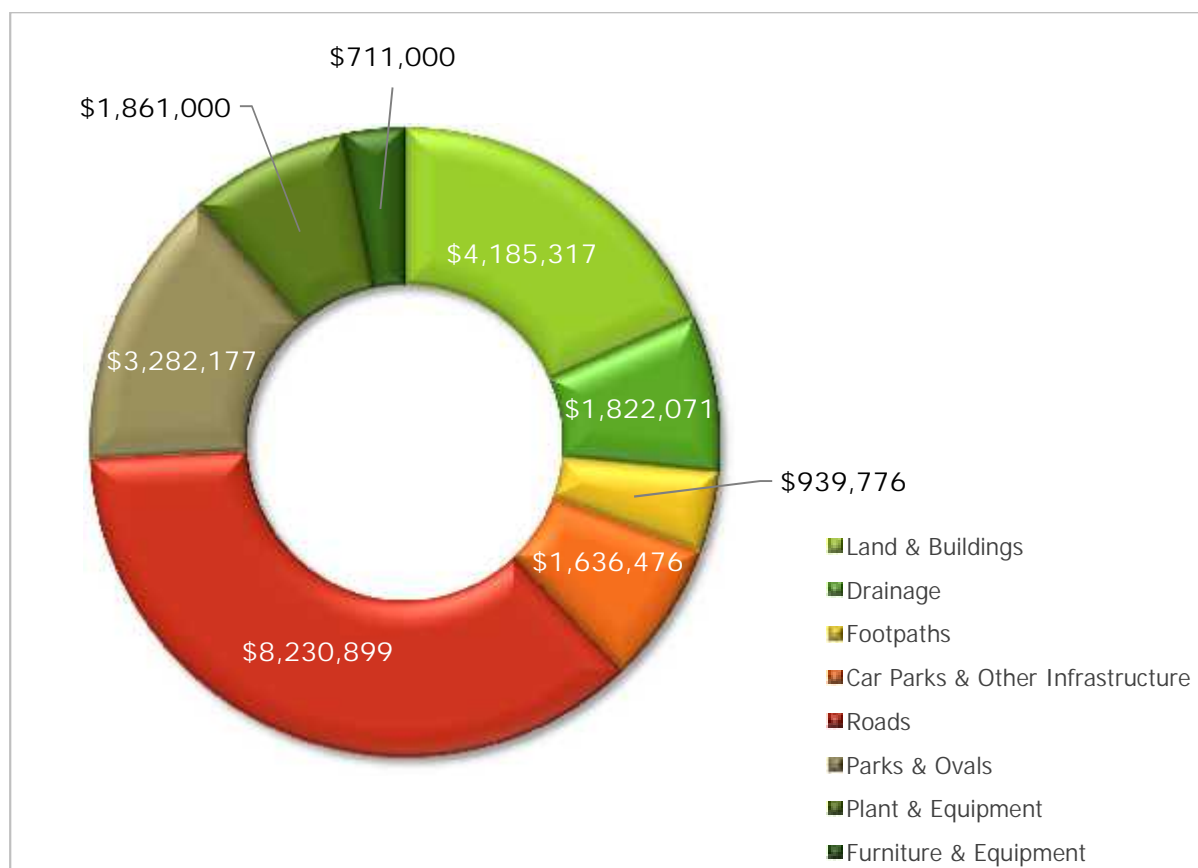


Figure 5. Capital Works Program 2017/18

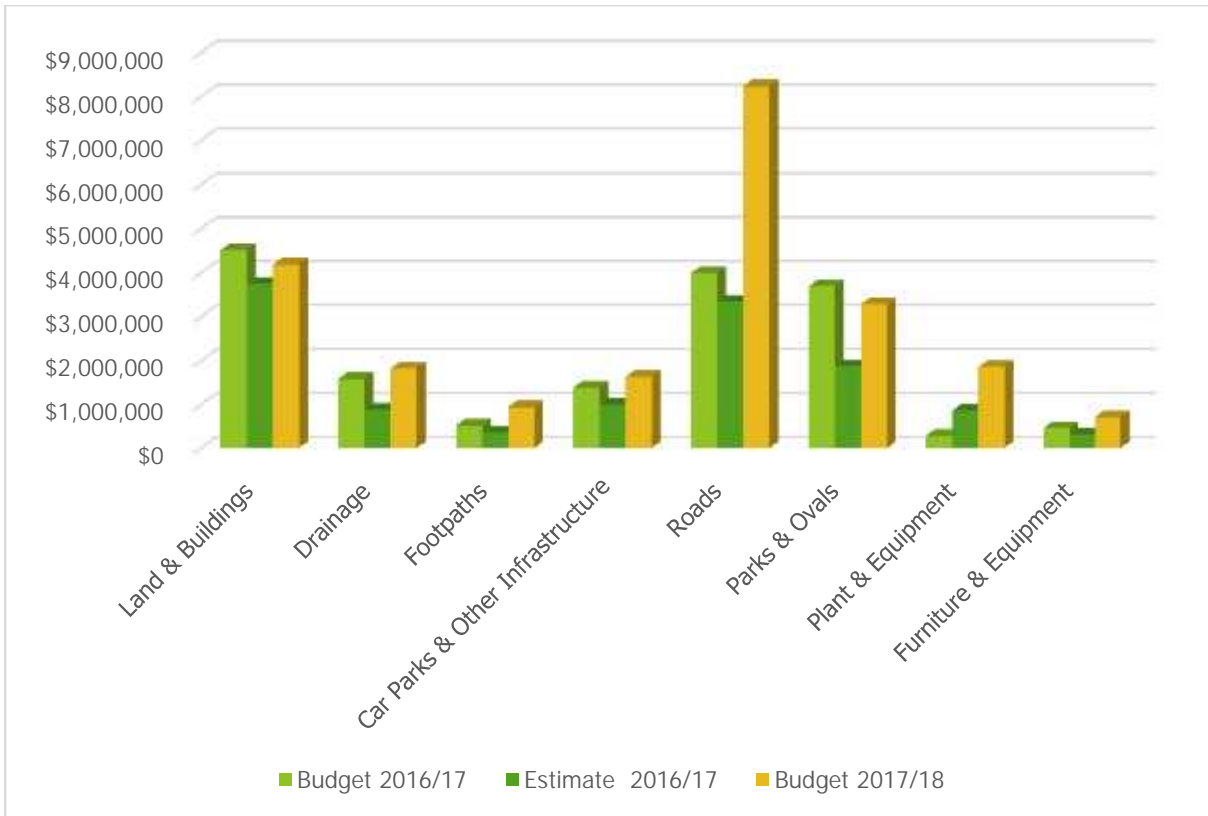


Figure 6. Capital Works Program Comparison 2016/17 to 2017/18



SIGNIFICANT CITY BUILDING IMPROVEMENTS	2017/18
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New Buildings	\$
Hartfield Park - Implementation of alternative water supply project	67,909
Forrestfield Skate Park toilet block facilities	323,566
Kalamunda Community Learning Centre (Jorgenson Park)	565,905
Gooseberry Hill Multi Use Building - Install new air conditioners	7,923
Anderson Road Community Centre -Install new air conditioners	7,923
Kalamunda Performing Arts Centre /Agricultural Hall - External CCTV	10,186
Hartfield Park - Construction of new clubroom	1,358,172
	<u>2,341,584</u>

SIGNIFICANT CITY BUILDING IMPROVEMENTS	2017/18
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Building Renewals	\$
Asbestos Replacement	26,032
Electrical Upgrades	5,659
Ray Owen Recreation Centre	13,582
Hartfield Park - Floor replacement	39,613
Kalamunda Water Park - Asset Renewals	33,954
Zig Zag Cultural Centre - Upstairs Window	84,659
Design, Documentation & Approvals for Building Renewal Projects	22,636
Emergency Building Capital Repairs	56,591
Scott Reserve Pavilion - Replace Hot Water System	23,768
Kalamunda History Village - Locomotive / Station Remediation & Restoration	407,452
Pickering Brook Sports Club - Roof Renewal	316,907
Kalamunda Library - Toilet Facility Refurbishment	56,591
Public Toilets	13,582
Hartfield Park Recreation Centre - Recoating of floor surface	15,845
Hartfield Park Recreation Centre - Replacement of glass panels	39,613
Hartfield Park Recreation Centre - Repainting of squash courts	15,845
Kalamunda Water Park - Remove rust & Repaint slide columns & footing base plates	39,613
Ray Owen Reserve - Power supply upgrade with Western Power - new substation	64,513
Ray Owen Pavilion - Tank maintenance, replace sewer pipes & repair leach drains	24,900
Kalamunda Agricultural Hall - Replacement of evaporative air conditioners	101,863
Woodlupine Family and Community Centre - Renew section of sewer	13,582
Woodlupine Community Centre - Replace guttering and install gutter guard	50,931
Pickering Brook Sports Club - External repainting	30,559
Lesmurdie Tennis Club - Refurbishment of toilets	33,954
Kalamunda Tennis Club - Replace carpet	29,427
Kalamunda Tennis Club – Internal & external repaint	20,373
Jack Healey Centre - Replace air conditioner	11,318
Forrestfield Hall - External repaint	10,752
Gooseberry Hill Scout Hall (rear hall) - Internal & external repaint	21,731
Gooseberry Hill Scout Hall and Public Toilet - Replace sewer line sections	27,163
High Wycombe Recreation Centre - Internal repaint	26,598
Town Square Hall - Replace air conditioner and water cooler	10,186
Pat Moran Pavilion Change Rooms - Repair existing concrete floors	53,195
Kalamunda Performing Arts Centre – Internal repaint - stage 2	23,768
Kalamunda Performing Arts Centre - Foyer entry / emergency exit door	16,977
	<u>1,783,733</u>

NEW INFRASTRUCTURE CAPITAL EXPENDITURE	2017/18
New Roads Capital Expenditure <small>(Roads to Recovery Funding)</small>	\$
Minor Traffic Facility Projects (New)	11,107
Pre-design costs to be capitalised	133,282
Road 1 - road design - Forrestfield Industrial Area Scheme Stage 1	30,000
Road 2 - road construction - Forrestfield Industrial Area Scheme Stage 1	1,120,000
Canning Road / Haynes Street - Pedestrian Crossing - near IGA	277,670
Wandoo Road - Traffic Treatment	295,911
Wittenoom Road - Traffic Calming	220,176
Abernethy Road / Grogan Road - Intersection Upgrade	240,501
Adelaide Street - Installation of two chicane islands	130,276
Spring Road - Install pedestrian refuge island	27,434
Gladys Road - Children's crossing and island modifications	5,553
Kalamunda Road / Roe Highway - Installation of intersection mast arms	92,459
Sanderson Road - Lesmurdie Shopping Centre streetscape	22,214
Berkshire Road / Ilex Way - Pedestrian refuge island	44,427
Maida Vale Road / Priory Road - Pre-deflection traffic management	22,214
Kalamunda Road / Newburn Road / Chipping Drive - Reduce western approach	201,722
Canning Road / Pomeroy Road to Welshpool Road East - Seal shoulders	438,061
Mundaring Weir Road - Various works	458,156
Abernethy Road / Tonkin Hwy to Avonside Crescent - Median streetscape	99,961
Nadine Close / Ashby Close / Berkshire Road - Construction - Forrestfield Industrial Area Scheme Stage 1	610,000
Nardine Close / Milner Road - Design & construction - Forrestfield Industrial Area Reserve Stage 1	165,000
Ashby Close / Berkshire Road - Design & construction - Forrestfield Industrial Area Reserve Stage 1	183,500
Berkshire Road / Milner Road - Design & construction - Forrestfield Industrial Area Reserve Stage 1	107,000
	4,936,622

NEW INFRASTRUCTURE CAPITAL EXPENDITURE	2017/18
Roads Renewal Capital Expenditure (Roads to Recovery Funding)	\$
Gravel Road Re-sheeting	38,874
Line marking and minor traffic management installation	16,660
Kalamunda Road - Patch repairs sections	88,854
Foxtan Boulevard - Kalamunda Road to Upward Circle	99,961
Haynes Street - Temporary landscaping treatment	5,553
Abernethy Road / Kalamunda Road to Avonside Terrace - Design documentation and approvals	177,709
Canning Mills Road / Canning Road - Survey, design, documentation & approval	55,534
Abernethy Road / Grogan Road - Landscaping Entry Statement	16,660
Orangedale Road - Surface renewal and profiling	83,301
Sampson Road - Canning Rd to Crayden Rd	94,408
Tuart Road - Orangedale Rd to Winjana Rd	155,495
Virgilia Way - Dawson Avenue to Virgilia Way	199,922
Cootamundra Way - Lillian Road to Cul-de-sac	199,922
Solandra Way - Various works	211,029
Canning Road / Kalamunda Road to Recreation Road - Profile out & replace traffic lanes	399,845
Palmateer Road / Lawnbrook Road East to Carmel Road - Bitumen reseal	22,214
Josephine Way - Bird Road to Cul-de-sac	99,961
Patterson Road / Bracken Road - Various works	405,398
Flora Terrace - Winjana Road to Cul-de-sac end	105,515
Pine Court- Solandra Way to Cul-de-sac end	44,427
Possum Court - Upton Road to Cul-de-sac end	44,427
Walyunga Street - Tuart Road to Flora Terrace	22,214
Canning Road - Reseal	123,286
Elmore Road / Chipping Drive - Replace 20m of existing mountable kerb	11,107
Bird Road - Alpine Road and Josephine Crescent	111,068
Hale Road - Roundabout at Reynolds and Morrison Road	83,301
Kalamunda Road / Canning Road round-a-bout and Stirk Street - Surface Renewal	222,136
Hale Road / Woolworths Drive - Intersection Upgrade	111,068
Swindles Lane - Traffic investigation & design	44,427
	3,294,277

NEW INFRASTRUCTURE CAPITAL EXPENDITURE	2017/18
New Footpaths Capital Expenditure	\$
Cootamundra Way - Link Path from House No.4 to Lillian Road	22,214
Wandoo Road - Holmes Road to Lewis Road, Southern Verge	133,282
Fletcher Road - House No. 16 to Lesmurdie Road, Northern Verge	44,427
Kaolunga Way - Fletcher Road to Heslop Road, Southern Verge	27,767
Gooseberry Hill Road - Crossover at 107 Girrawheen Drive to Bus Stop 14010	38,874
Silver Road and Glen Road - Glen Road to Falls Road, Silver Road, Western Verge	57,755
Lesmurdie East Road - Currawong Crescent to Raymond Road, Southern Verge	22,214
Raymond Road - Lesmurdie Road East to Godfrey Street, Western Verge	44,427
Chislehurst Road - Grove Road to Madera Place, Eastern Verge	66,641
	<u>457,600</u>



NEW INFRASTRUCTURE CAPITAL EXPENDITURE	2017/18
Footpaths Renewal Capital Expenditure	\$
Nangana Way - Cul-de-sac to creek	56,786
Cootamundra Way - Cul-de-sac to House No.4	55,534
Footpath Renewal - Minor Renewals (future years)	88,854
Bridgewood Road - Fletcher Road Upgrade	94,408
Hartfield Park Recreation Centre - Replacement	14,439
Berkshire Road - House No. 90 to House No. 100, House No. 89 to 3A Boodjera Bend - Replacement	66,641
Berkshire Road - 1 Briza Lane to House No. 45 - Replacement	38,874
Berkshire Road - House No. 236 to Harrison Rd, Replacement	11,107
Woodlupine Family Centre - Car park to playground - Replacement	16,660
Railway Heritage Trail - Gravel Path Renewal	16,660
Milner Road - (Sultana Road to end of path)	22,214
	<u>482,176</u>

NEW INFRASTRUCTURE CAPITAL EXPENDITURE	2017/18
New Special Projects Capital Expenditure	\$
(Includes car parks, fences, bridges and lighting)	
Hartfield Park - Car parks and pathways	281,002
Larwood Crescent - Install additional parking bays adjacent reserve	34,431
City Administration Office and Kalamunda Water Park car parks including drainage works	88,854
Kalari Park and Nature Playground - Installation of solar lighting towers	15,550
Berkshire Road - Bus Stop No. 14098, after Bougainvillea Avenue	18,882
Mead Street - Bus Stop 22531, after Central Road	18,882
Kostera Reserve Lighting Program	522,020
	<u>979,620</u>

NEW INFRASTRUCTURE CAPITAL EXPENDITURE	2017/18
Special Projects Renewal Capital Expenditure	\$
(Includes car parks, fences, bridges and lighting)	
Ray Owen - Car park Renewals	66,530
Maida Vale Reserve - Car park Renewals	27,767
Lascelles Parade (Car park to Zig Zag) - Upgrade Stage 1	33,320
High Wycombe Library - Front, Markham Road	33,320
High Wycombe Library - Rear staff car park, Western Avenue	25,546
Reid Oval Access Road - Car park Morrison Road	27,767
Transfer Station - Improvements to access and car park	222,136
Grove Road - Bus Stop No. 13785 after Canning Road	21,103
Kalamunda Road - Bus Stop No. 14049 after Kenneth Road	21,103
Kalamunda Road - Bus Stop 14056 after Gooseberry Hill Road	11,662
Barbigal Place Public Access Way - Pedestrian Bridge Renewal	22,214
Woodlupine Brook - Pedestrian Bridge Renewal	9,996
Ellis Court - Drainage Sump Perimeter Fence Renewal	4,443
Maida Vale Recreation Reserve - Drainage Sump Perimeter Fence Renewal	8,885
Midland Road - Drainage Sump Perimeter Fence Renewal	8,885
Falls Road - Bridge No. B4725 - Renew existing bridge guardrail	27,767
Nangana Way - Pedestrian Bridge replacement and pathway connections	84,412
	<u>656,856</u>

NEW INFRASTRUCTURE CAPITAL EXPENDITURE		2017/18
New Drainage Capital Expenditure		\$
Stormwater catchment flow monitoring		86,633
Stirk Park Channel and Pond Improvements		44,427
Kalamunda Town Centre Drainage - Barber Street, Haynes Street, Canning Road & Kalamunda Road		1,213,418
Walyunga Street - Install two new pits at low point in road		27,767
		<u>1,372,245</u>

NEW INFRASTRUCTURE CAPITAL EXPENDITURE		2017/18
Drainage Renewal Capital Expenditure		\$
John Street - Basin and Swale review and design		22,214
Soakwell Renewals		33,320
Kimbarlee Way - Replace existing PVC spiral pipe		66,641
Booligal Street - Barwon Street to creek, south of Orangedale Road, upgrade		255,456
Cootamundra Way - Grout fill new pipe sleeve		72,194
		<u>449,825</u>



Revenue

Revenue is categorised into operating and capital.

Operating Revenue

Operating Revenues by Nature or Type Comparison 2016/17 to 2017/18

Revenues from Ordinary Activities	Budget 2016/17	Estimate 2016/17	Budget 2017/18
Rates	\$34,264,515	\$34,264,515	\$35,812,062
Grants & Subsidies	\$5,343,747	\$6,777,683	\$1,412,166
Contributions, Reimbursements & Donations	\$819,259	\$954,139	\$583,668
Fees & Charges	\$14,817,455	\$14,829,373	\$15,040,029
Interest Earnings	\$1,189,756	\$1,199,531	\$1,148,432
Other Revenues	\$62,143	\$90,844	\$101,564
Exgratia Rates Revenue	\$133,570	\$183,570	\$189,077
Total	\$56,630,446	\$58,299,655	\$54,286,998

Table 4. Operating Revenues by Nature or Type comparison 2016/17 to 2017/18

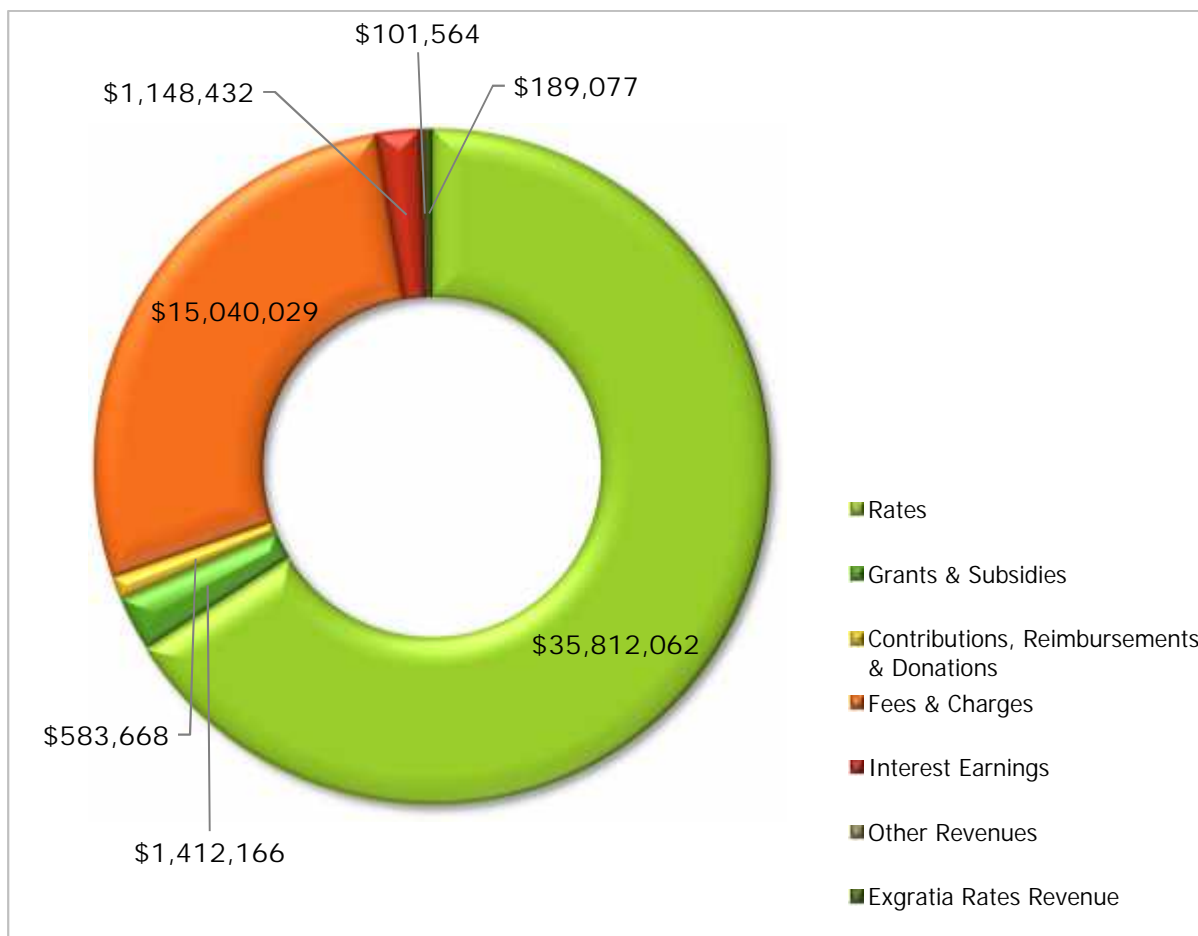


Figure 7. Operating Revenues by Nature or Type 2017/18

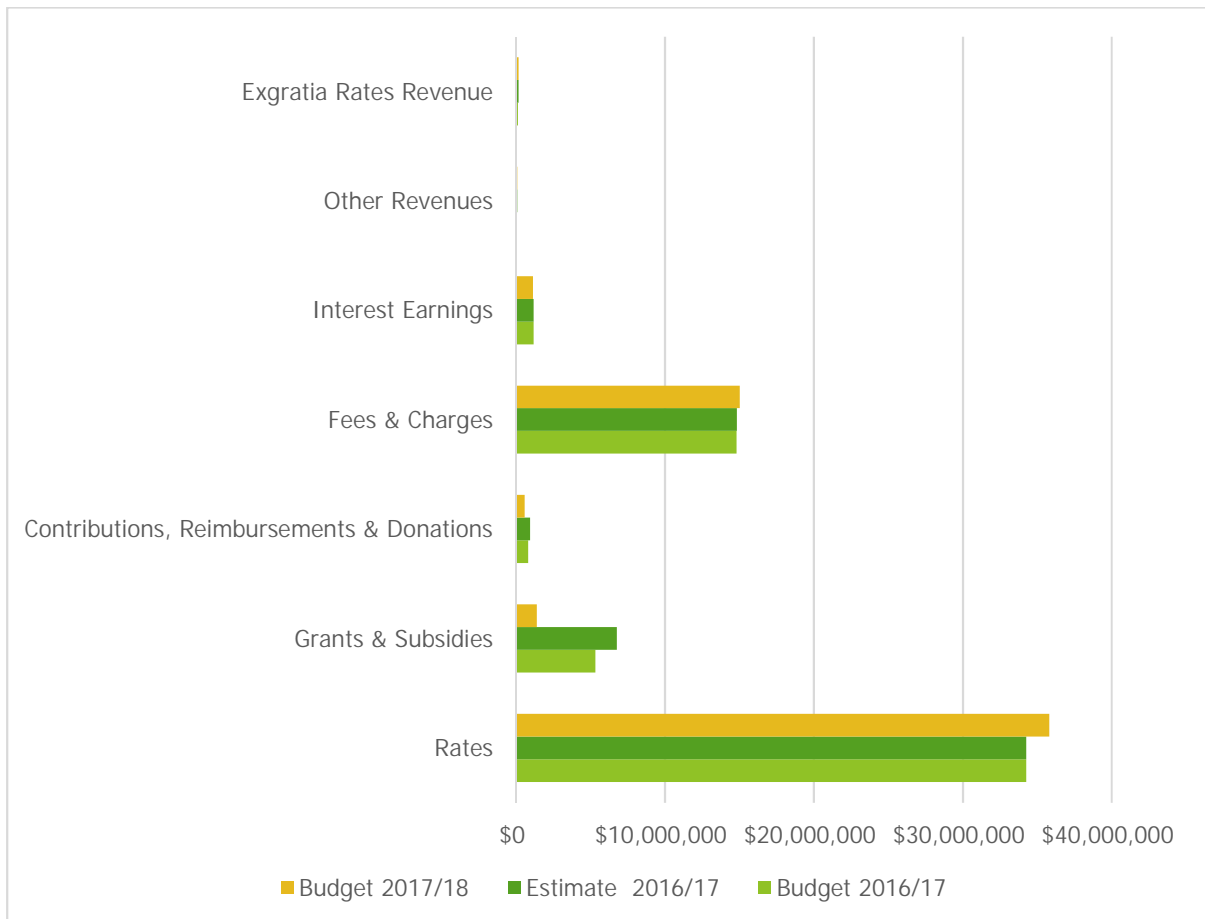


Figure 8. Operating Revenues by Nature or Type comparison 2015/16 to 2016/17

Key Elements include:

-) Additional rates income from a 4.5% increase on average of the GRV General differential rates category and corresponding increases in minimum.
-) Higher fees and charges reflecting the costs of providing the service and comparison to market rate and increases to fees associated with waste services.

The City of Kalamunda has a differential rating system in with commercial, industrial properties and vacant land paying a different (higher) rate in the dollar than general rated properties.

General Rates	Cents in the Dollar	Minimum Rates
General - Gross Rental Values	5.8030	865
Industrial/Commercial – Gross Rental Values	6.5440	1080
General - Unimproved Values	0.3220	865
Commercial – Unimproved Values	0.3915	1080
Vacant - Gross Rental Values	7.9930	730

Table 5. The Rate in the dollar for the City of Kalamunda 2017/18

Capital Revenue

Capital Revenue representing revenues directly related to the creation of capital assets totalling approximately \$12.51 million.

Capital Revenue			
	Budget 2016/17	Estimate 2016/17	Budget 2017/18
Grants & Subsidies - Non-Operating	\$2,892,911	\$6,680,127	\$3,048,385
Contributions Reimbursements & Donations - Non-Operating	\$357,860	\$421,250	\$491,450
Profit / (Loss) on Sale of Land & Assets	\$366,640	\$184,301	(\$42,843)

Table 6. Capital Revenue

Conclusion

The Budget 2017/18 has been guided by the City's adopted Integrated Planning Framework documents for effective long term financial planning which is in alignment with the Western Australian Department of Local Government and Communities guidelines. The Budget illustrates the City's investment in several important capital works projects. The Budget also builds on the City's commitment toward financial sustainability by closely monitoring expenditure.



Statutory Budget

For the year ended 30 June 2018



**city of
kalamunda**

Statutory Budget

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STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Revenue				
Rates	8	35,812,062	34,264,515	34,264,515
Operating grants, subsidies and contributions	13	1,995,834	7,731,822	6,163,007
Fees and charges	12	15,040,029	14,829,373	14,817,455
Interest earnings	2(a)	1,148,432	1,199,531	1,189,756
Other revenue	2(a)	101,564	90,844	62,143
Exgratia Rates Revenue		<u>189,077</u>	<u>183,570</u>	<u>133,570</u>
		54,286,998	58,299,655	56,630,446
Expenses				
Employee costs		(23,783,866)	(24,798,394)	(24,264,903)
Materials and contracts		(21,256,113)	(24,040,729)	(21,559,846)
Utility charges		(2,454,603)	(2,468,221)	(2,457,698)
Depreciation on non-current assets	2(a)	(6,047,128)	(5,987,255)	(7,389,258)
Interest expenses	2(a)	(350,410)	(368,915)	(389,523)
Insurance expenses		(562,243)	(583,110)	(593,914)
Other expenditure		<u>(1,699,278)</u>	<u>(1,150,234)</u>	<u>(531,044)</u>
		<u>(56,153,641)</u>	<u>(59,396,858)</u>	<u>(57,186,186)</u>
		(1,866,643)	(1,097,203)	(555,740)
Non-operating grants, subsidies and contributions	13	3,957,758	4,229,561	3,539,835
Change in Equity - Joint Venture		3,082,862	3,888,440	3,888,440
Profit on asset disposals	6	0	12,875	0
Loss on asset disposals	6	(50,000)	(42,843)	(42,843)
Capital (Developer Contributions)		<u>610,532</u>	<u>1,615,864</u>	<u>600,000</u>
Net result		5,734,510	8,606,694	7,429,692
TOTAL COMPREHENSIVE INCOME		<u><u>5,734,510</u></u>	<u><u>8,606,694</u></u>	<u><u>7,429,692</u></u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 13)				
Governance		112,131	114,298	114,298
General purpose funding		38,557,246	39,638,726	38,334,823
Law, order, public safety		510,601	494,568	431,318
Health		623,495	363,951	350,462
Education and welfare		67,682	3,473,625	3,422,197
Community amenities		11,696,186	11,477,988	11,277,229
Recreation and culture		1,689,792	1,772,382	1,701,533
Transport		0	17,355	0
Economic services		607,042	537,921	543,121
Other property and services		422,823	408,842	455,466
		<u>54,286,998</u>	<u>58,299,656</u>	<u>56,630,447</u>
Expenses excluding finance costs (refer notes 1, 2 & 14)				
Governance		(3,932,729)	(3,850,348)	(3,408,045)
General purpose funding		(755,528)	(898,664)	(826,513)
Law, order, public safety		(2,043,052)	(1,822,274)	(1,847,559)
Health		(1,595,710)	(1,539,120)	(1,292,280)
Education and welfare		(552,431)	(4,545,129)	(3,906,182)
Community amenities		(15,189,186)	(13,925,379)	(14,444,780)
Recreation and culture		(18,571,030)	(18,256,509)	(18,294,746)
Transport		(9,355,676)	(9,105,739)	(10,610,342)
Economic services		(1,242,151)	(1,152,841)	(1,122,266)
Other property and services		(2,565,738)	(3,931,940)	(1,043,950)
		<u>(55,803,231)</u>	<u>(59,027,943)</u>	<u>(56,796,663)</u>
Finance costs (refer notes 2 & 7)				
Other property and services		(350,410)	(368,915)	(389,523)
		<u>(350,410)</u>	<u>(368,915)</u>	<u>(389,523)</u>
		(1,866,643)	(1,097,202)	(555,739)
Non-operating grants, subsidies and contributions	13	3,957,758	4,229,561	3,539,835
Change in Equity - Joint Venture		3,082,862	3,888,440	3,888,440
Profit on disposal of assets	6	0	12,875	0
(Loss) on disposal of assets	6	(50,000)	(42,843)	(42,843)
Capital (Developer) Contributions		610,532	1,615,864	600,000
Net result		<u>5,734,510</u>	<u>8,606,694</u>	<u>7,429,692</u>
TOTAL COMPREHENSIVE INCOME		<u><u>5,734,510</u></u>	<u><u>8,606,694</u></u>	<u><u>7,429,692</u></u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		35,789,062	34,232,515	34,249,561
Operating grants, subsidies and contributions		1,995,834	7,731,822	6,163,007
Fees and charges		14,625,808	15,213,562	15,219,918
Interest earnings		1,148,432	1,199,531	1,189,756
Goods and services tax		1,628,995	990,617	1,494,867
Other revenue		101,564	90,844	62,143
Exgratia Rates Revenue		189,077	183,570	133,570
		<u>55,478,772</u>	<u>59,642,461</u>	<u>58,512,823</u>
Payments				
Employee costs		(22,525,302)	(23,900,891)	(23,367,401)
Materials and contracts		(21,289,085)	(23,518,061)	(20,949,469)
Utility charges		(2,454,603)	(2,468,221)	(2,457,698)
Interest expenses		(359,588)	(383,818)	(404,435)
Insurance expenses		(562,243)	(583,110)	(593,914)
Goods and services tax		(1,719,495)	(1,095,273)	(1,805,273)
Other expenditure		(1,699,278)	(1,150,234)	(531,044)
		<u>(50,609,593)</u>	<u>(53,099,609)</u>	<u>(50,109,234)</u>
Net cash provided by (used in) operating activities	3(b)	<u>4,869,179</u>	<u>6,542,852</u>	<u>8,403,590</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(6,757,317)	(4,921,683)	(5,262,117)
Payments for construction of infrastructure	5	(15,911,400)	(7,442,596)	(11,178,811)
Non-operating grants, subsidies and contributions used for the development of assets		3,957,758	4,229,561	3,539,835
Proceeds from sale of plant & equipment	6	0	50,000	50,000
Net cash provided by (used in) investing activities		<u>(18,710,959)</u>	<u>(8,084,718)</u>	<u>(12,851,093)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(750,747)	(629,778)	(629,778)
Proceeds from self-supporting loans		77,023	72,302	72,301
Proceeds from new borrowings	7	1,950,000	706,510	500,000
Capital (Developer) Contributions		610,532	1,615,864	0
Net cash provided by (used in) financing activities		<u>1,886,808</u>	<u>1,764,897</u>	<u>(57,477)</u>
Net increase (decrease) in cash held		(11,954,971)	223,031	(4,504,980)
Cash at beginning of year		26,694,188	26,471,157	24,767,772
Cash and cash equivalents at the end of the year	3(a)	<u>14,739,216</u>	<u>26,694,188</u>	<u>20,262,791</u>

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

RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	3,323,060	4,378,271	3,282,233
		<u>3,323,060</u>	<u>4,378,271</u>	<u>3,282,233</u>
Revenue from operating activities (excluding rates)				
Governance		112,131	114,298	114,298
General purpose funding		5,828,046	9,262,651	7,958,748
Law, order, public safety		510,601	494,568	431,318
Health		623,495	363,951	350,462
Education and welfare		67,682	3,473,625	3,422,197
Community amenities		11,696,186	11,490,863	11,277,229
Recreation and culture		1,689,792	1,772,382	1,701,533
Transport		0	17,355	0
Economic services		607,042	537,921	543,121
Other property and services		422,823	408,842	455,466
		<u>21,557,797</u>	<u>27,936,456</u>	<u>26,254,371</u>
Expenditure from operating activities				
Governance		(3,932,729)	(3,850,348)	(3,408,045)
General purpose funding		(755,528)	(898,664)	(826,513)
Law, order, public safety		(2,043,052)	(1,822,274)	(1,847,559)
Health		(1,595,710)	(1,539,120)	(1,292,280)
Education and welfare		(552,431)	(4,545,129)	(3,906,182)
Community amenities		(15,189,186)	(13,925,379)	(14,444,780)
Recreation and culture		(18,571,030)	(18,256,509)	(18,294,746)
Transport		(9,355,676)	(9,105,739)	(10,610,342)
Economic services		(1,242,151)	(1,152,841)	(1,122,266)
Other property and services		(2,966,148)	(4,343,698)	(1,476,316)
		<u>(56,203,640)</u>	<u>(59,439,701)</u>	<u>(57,229,029)</u>
Operating activities excluded from budget				
(Profit) on asset disposals	6	0	(12,875)	0
Loss on disposal of assets	6	50,000	42,843	42,843
Depreciation on assets	2(a)	6,047,128	5,987,255	7,389,258
Deferred Loan (noncurrent)		(329)	(479)	(479)
EMRC Contribution (non cash)		(3,082,862)	(3,888,440)	(3,888,440)
Movement in employee benefit provisions (non-current)		1,127,264	673,003	673,003
Pensioners Deferred Rates movement		(33,000)	(32,000)	(32,000)
Amount attributable to operating activities		<u>(27,214,582)</u>	<u>(24,355,668)</u>	<u>(23,508,240)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	13	3,957,758	4,229,561	3,539,835
Purchase property, plant and equipment	5	(6,757,317)	(4,921,683)	(5,262,117)
Purchase and construction of infrastructure	5	(15,911,400)	(7,442,596)	(11,178,811)
Proceeds from disposal of assets	6	0	50,000	50,000
Amount attributable to investing activities		<u>(18,710,960)</u>	<u>(8,084,718)</u>	<u>(12,851,093)</u>

RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
FINANCING ACTIVITIES				
Repayment of borrowings	7	(750,747)	(629,778)	(629,778)
Proceeds from new borrowings	7	1,950,000	706,510	500,000
Capital (Developer) Contributions		610,532	1,615,864	600,000
Proceeds from self-supporting loans		77,023	72,302	72,300
Overdraft Funding Utilised		0	342	0
Transfers to cash backed reserves (restricted assets)	9	(983,510)	(12,280,212)	(2,899,268)
Transfers from cash backed reserves (restricted assets)	9	12,352,430	12,013,903	7,747,580
Amount attributable to financing activities		13,255,729	1,498,931	5,390,834
Budgeted deficiency before general rates		<u>(32,669,813)</u>	<u>(30,941,455)</u>	<u>(30,968,499)</u>
Estimated amount to be raised from general rates	8	<u>35,812,062</u>	<u>34,264,515</u>	<u>34,264,515</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>3,142,249</u>	<u>3,323,060</u>	<u>3,296,016</u>

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimate

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

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

The local government reporting entity

All funds through which the City of Kalamunda controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the budget.

(b) 2016/17 estimate balances

Balances shown in this budget as 2016/17 estimate are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments (continued)

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the City of Kalamunda obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(h) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(i) Superannuation

The City of Kalamunda contributes to a number of superannuation funds on behalf of employees. All funds to which the City of Kalamunda contributes are defined contribution plans.

(j) Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(k) Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Inventories

General

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

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

Land held for resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(m) Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the City of Kalamunda commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the City of Kalamunda revalues its asset classes in accordance with this mandatory timetable.

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 City 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.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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 City of Kalamunda 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 of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

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

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

In respect of land under roads acquired 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 of the City.

Depreciation

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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

Buildings	30 to 50 years
Furniture and Equipment	5 to 10 years
Plant and Equipment	5 to 10 years
Infrastructure	
Roads	50 years
Footpaths	50 years
Drains	80 years
Parks (Plant and Equipment)	10 to 40 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Capitalisation Threshold

Expenditure on items of IT equipment under \$30,000 and all other assets under \$3,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(n) Fair value of assets and liabilities

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

Fair value is the price that the City of Kalamunda 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:

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and 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 City of Kalamunda 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 City of Kalamunda 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 City of Kalamunda 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.

The mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

The effective interest method is used 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. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(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.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the City of Kalamunda management 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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

(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 (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the 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.

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

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the City of Kalamunda 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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets

In accordance with Australian Accounting Standards the City of Kalamunda assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard. For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(q) Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City of Kalamunda becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(r) Employee benefits

Short-term employee benefits

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

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

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 or 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 remeasurements 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.

The City of Kalamunda's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City of Kalamunda does not have an

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Employee benefits (continued)

unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(s) Borrowing costs

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

(t) Provisions

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

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

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City of Kalamunda, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

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.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(v) Investment in associates

An associate is an entity over which the City of Kalamunda 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 City of Kalamunda's share of net assets of the associate. In addition, the City of Kalamunda's share of the profit or loss of the associate is included in the Statement of Comprehensive Income.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City of Kalamunda's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) Investment in associates (continued)

When the City of Kalamunda's share of losses in an associate equals or exceeds its interest in the associate, the City of Kalamunda 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 City of Kalamunda will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(w) Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The City of Kalamunda's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(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 City of Kalamunda's operational cycle. In the case of liabilities where the City of Kalamunda does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the City of Kalamunda's intentions to release for sale.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

2. REVENUES AND EXPENSES

	2017/18 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
(a) Net result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	36,793	39,925	27,295
Other services	30,000	0	3,830
	<u>66,793</u>	<u>39,925</u>	<u>31,125</u>
Depreciation by program			
Law, order, public safety	25,949	25,692	25,692
Education and welfare	32,717	78,641	77,142
Community amenities	13,217	13,086	13,086
Recreation and culture	2,393,138	2,346,579	2,283,081
Transport	3,379,927	3,346,462	4,813,462
Other property and services	202,180	176,795	176,795
	<u>6,047,128</u>	<u>5,987,255</u>	<u>7,389,258</u>
Depreciation by asset class			
Land and buildings	1,734,625	1,717,450	1,699,476
Furniture and equipment	469,877	465,225	467,202
Plant and equipment	275,023	272,300	273,300
Roads	2,439,818	2,415,661	3,882,661
Footpaths	312,519	309,425	309,425
Drainage	244,389	241,969	241,969
Parks and ovals	216,620	214,475	164,475
Other Infrastructure	354,258	350,750	350,750
	<u>6,047,128</u>	<u>5,987,255</u>	<u>7,389,258</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	350,410	368,915	389,523
	<u>350,410</u>	<u>368,915</u>	<u>389,523</u>
(ii) Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	104,287	103,630	95,268
- Other funds	398,000	525,000	525,000
Non Investments	214,276	107,922	192,587
Other interest revenue (refer note 10)	431,869	462,979	376,901
	<u>1,148,432</u>	<u>1,199,531</u>	<u>1,189,756</u>
Other revenue			
Other	101,564	90,844	62,143
	<u>101,564</u>	<u>90,844</u>	<u>62,143</u>
Significant revenue			
Increase in equity value "Eastern Metropolitan Regional Council (EMRC)	3,082,862	3,888,440	3,888,440
	<u>3,082,862</u>	<u>3,888,440</u>	<u>3,888,440</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective

In order to discharge its responsibilities to the community, the City has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

The City of Kalamunda is dedicated to providing high quality services to the community through the various service oriented programs which it has established:

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective: To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective: To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Provision and maintenance of home and community care programs, day care centres, youth services and other voluntary services.

COMMUNITY AMENITIES

Objective: To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes and public conveniences.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective (continued)

RECREATION AND CULTURE

Objective: To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds.

Operation of library, museum and other cultural facilities.

TRANSPORT

Objective: To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, footpaths, bridges, lighting and cleaning of streets.

ECONOMIC SERVICES

Objective: To help promote the City and its economic wellbeing.

Activities:

Tourism and area promotion, rural services and building control.

OTHER PROPERTY & SERVICES

Objective: To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2017/18 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Cash - unrestricted	7,681,438	8,267,490	8,064,263
Cash - restricted	<u>7,057,778</u>	<u>18,426,698</u>	<u>12,198,528</u>
	<u>14,739,216</u>	<u>26,694,188</u>	<u>20,262,791</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Land and Property Enhancement and Maintenance Reserve	949,298	1,829,886	1,053,986
Waste Management Reserve	1,754,786	1,583,187	934,736
EDP - IT Equipment Reserve	183,899	809,425	433,668
Local Government Elections Reserve	99,273	130,054	131,012
Long Service Leave Reserve	964,794	1,577,337	1,436,176
HACC Reserve	0	0	683,832
Forrestfield Industrial Area Reserve	123,014	120,981	120,511
Insurance Contingency Reserve	30,666	177,816	177,015
Revaluation Reserve	56,772	252,483	251,535
Nominated Employee Leave Provisions Reserve	1,557,321	1,769,945	1,076,507
Forrestfield Industrial Scheme Stage 1	0	2,873,290	4,790,527
Waste Avoidance and Resource Recovery Reserve	1,200	60,000	27,285
Asset Enhancement Reserve	1,098,667	1,097,569	987,098
Unexpended Capital Works and Specific Purpose Grants Reserve	171,582	5,988,375	68,859
Environmental Reserve	<u>66,507</u>	<u>156,350</u>	<u>25,781</u>
	<u>7,057,778</u>	<u>18,426,698</u>	<u>12,198,528</u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	5,734,510	8,606,694	7,429,692
Depreciation	6,047,128	5,987,255	7,389,258
(Profit)/loss on sale of asset	50,000	29,968	42,843
(Increase)/decrease in receivables	(340,630)	342,977	(343,225)
(Increase)/decrease in inventories	(85,973)	(48,972)	(46,623)
Increase/(decrease) in payables	318,226	882,569	799,700
Increase/(decrease) in employee provisions	1,217,765	778,003	778,003
Non-cash contribution - EMRC	(3,082,862)	(3,888,440)	(3,888,440)
Grants/contributions for the development of assets	<u>(4,988,985)</u>	<u>(6,147,202)</u>	<u>(3,757,618)</u>
Net cash from operating activities	<u>4,869,179</u>	<u>6,542,852</u>	<u>8,403,590</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
(c) Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	1,500,000	1,500,000	1,500,000
Bank overdraft at balance date	0	342	0
Credit card limit	75,000	75,000	75,000
Credit card balance at balance date	(1,500)	(1,500)	(1,500)
Total amount of credit unused	<u>1,573,500</u>	<u>1,573,842</u>	<u>1,573,500</u>
Loan facilities			
Loan facilities in use at balance date	<u>7,569,933</u>	<u>6,349,063</u>	<u>5,534,390</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

4. NET CURRENT ASSETS

	Note	2017/18 Budget \$	2016/17 Estimate \$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	7,681,438	8,267,490
Cash - restricted reserves	3(a)	7,057,778	18,426,698
Receivables		2,409,221	2,045,329
Inventories		359,219	273,246
		<u>17,507,656</u>	<u>29,012,764</u>
Less: current liabilities			
Trade and other payables		(7,270,605)	(7,185,983)
Current portion of long term borrowings		(984,351)	(750,747)
Provisions		(3,278,113)	(3,142,612)
		<u>(11,533,070)</u>	<u>(11,079,342)</u>
Unadjusted net current assets		5,974,587	17,933,422

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.

Adjustments			
Less: Cash - restricted reserves	3(a)	(7,057,778)	(18,426,698)
Less: Current loans - clubs / institutions		(37,024)	(77,023)
Add: Current portion of borrowings		984,351	750,747
Add: Current portion of Annual Leave Provision		1,708,725	1,663,725
Add: Current portion of Long Service Leave Provision		1,569,388	1,478,887
Adjusted net current assets - surplus/(deficit)		<u>3,142,249</u>	<u>3,323,060</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Asset Class	Reporting program					2017/18 Budget total	2016/17 Estimate total
	Health	Community Amenities	Recreation and Culture	Transport	Other property and services		
	\$	\$	\$	\$	\$	\$	\$
Property, Plant and Equipment							
Land and buildings	0	0	4,185,317	0	0	4,185,317	3,751,649
Furniture and equipment	0	0	57,000	0	654,000	711,000	306,280
Plant and equipment	210,000	0	101,000	0	1,550,000	1,861,000	863,754
	210,000	0	4,343,317	0	2,204,000	6,757,317	4,921,683
Infrastructure							
Roads	0	0	0	6,015,399	2,215,500	8,230,899	3,345,533
Footpaths	0	0	0	939,776	0	939,776	351,184
Drainage	0	0	0	1,822,071	0	1,822,071	883,871
Parks and ovals	0	109,000	3,173,177	0	0	3,282,177	1,870,156
Other Infrastructure	0	0	0	1,636,476	0	1,636,476	991,852
	0	109,000	3,173,177	10,413,723	2,215,500	15,911,400	7,442,596
Total Acquisitions	210,000	109,000	7,516,494	10,413,723	4,419,500	22,668,717	12,364,279

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

By Program	Net Book Value \$	Sale Proceeds \$	2017/18 Budget		2016/17 Estimate		2016/17 Budget	
			Profit \$	Loss \$	Profit \$	Loss \$	Profit \$	Loss \$
Community amenities		0	0	0	12,875	0	0	0
Other property and services	50,000	0	0	(50,000)	0	(42,843)	0	(42,843)
	50,000	0	0	(50,000)	12,875	(42,843)	0	(42,843)
By Class	Net book Value \$	Sale Proceeds \$	2017/18 Budget		2016/17 Estimate		2016/17 Budget	
			Profit \$	Loss \$	Profit \$	Loss \$	Profit \$	Loss \$
Plant and equipment	50,000	0		(50,000)	12,875	(42,843)	0	(42,843)
	50,000	0	0	(50,000)	12,875	(42,843)	0	(42,843)



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Loan Provider	Principal 1-Jun-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2017/18 Budget \$	2016/17 Estimate \$	2017/18 Budget \$	2016/17 Estimate \$	2017/18 Budget \$	2016/17 Estimate \$
Community amenities										
Land acquisition - Kalamunda Road	224	WATC	620,932		165,380	156,524	455,552	620,932	32,373	41,229
Depot Waste Trucks	228	WATC	948,252		43,771	41,407	904,481	948,252	52,779	55,143
Waste Compactor	229	WATC	206,510		39,307	0	167,203	206,510	4,840	0
Forrestfield North Development Project - Loan 1	230	WATC	500,000		43,550	0	456,450	500,000	14,725	0
Forrestfield North Development Project - Loan 2		WATC		450,000		0	450,000	0	0	0
Recreation and Culture										
Wet'n'Wild	222	WATC	183,248		57,382	53,973	125,866	183,248	10,519	13,929
Kalamunda Swimming Pool	227	WATC	1,525,449		70,414	66,611	1,455,035	1,525,449	84,905	88,708
Transport										
City Depot	221	WATC	1,652,660		82,672	77,347	1,569,988	1,652,660	110,509	115,834
Plant and Equipment Purchase	225	WATC	99,095		99,095	93,406	0	99,095	4,481	10,170
Newburn Road Extension	226	WATC	304,146		69,783	65,989	234,362	304,146	16,270	20,064
Other property and services										
Plant and Equipment		WATC		1,500,000	0	0	1,500,000	0	0	0
			6,040,291	1,950,000	671,352	555,256	7,318,938	6,040,291	331,401	345,077
<u>Self-Supporting Loans</u>										
Recreation and Culture										
Forrestfield Bowling Club	199	WATC	15,092		4,634	4,277	10,458	15,092	1,126	1,479
Kalamunda Cricket Club	207	WATC	2,168		2,168	2,031	0	2,168	107	242
Kalamunda & District basket ball	208	WATC	21,617		21,617	20,258	0	0	1,060	2,398
Forrestfield United Soccer Club	214	WATC	96,525		6,571	6,221	89,954	96,525	5,182	5,526
Lesmurdie Tennis Club	215	WATC	7,363		4,831	4,538	2,532	7,363	387	676
Foothills Netball Association	216	WATC	72,357		4,406	4,134	67,951	72,357	4,540	4,808
Maida Vale Tennis Club	217	WATC	30,609		3,347	3,156	27,262	30,609	1,772	1,963
Kalamunda Club	219	WATC	77,695		29,640	27,858	48,055	77,695	4,435	6,218
Forrestfield Junior Football Club	220	WATC	6,963		2,181	2,051	4,783	6,963	400	529
			330,389	0	79,394	74,522	250,995	308,772	19,009	23,838
			6,370,680	1,950,000	750,747	629,778	7,569,933	6,349,063	350,410	368,915

All borrowing repayments will be financed by general purpose revenue.



NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

Particulars/Purpose	Institution	Term (years)	Interest Rate %	Amount Borrowed Budget \$	Total Interest & Charges \$	Amount Used Budget \$	Balance Unspent \$
Technical studies in the Forrestfield North Area - Loan 2	WATC	10	2.65	450,000	65,213	450,000	0
Plant and Equipment	WATC	5	2.65	1,500,000	111,470	1,500,000	0
				1,950,000	176,683	1,950,000	0

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The City has not utilised an overdraft facility during the financial year although an overdraft facility of \$1,500,000 with the Commonwealth Bank of Australia does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Estimate \$
Differential general rate or general rate								
General GRV	0.058030	20,212	438,961,016	24,664,224	193,600		24,857,824	24,954,025
Industrial / Commercial GRV	0.065440	555	125,869,017	8,198,028	96,800		8,294,828	7,610,005
General UV	0.003220	238	167,580,000	539,631			539,631	529,303
Commercial UV	0.003915	63	41,191,249	162,458			162,458	155,914
Vacant GRV	0.079930	399	11,488,162	831,291	44,550		875,841	859,977
Sub-Totals		21,467	785,089,444	34,395,632	334,950	0	34,730,582	34,109,224

RATE TYPE	Rate in \$	Number of properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Estimate \$
Minimum payment	Minimum \$							
General GRV	865	1,060		916,900			916,900	95,758
Industrial / Commercial GRV	1080	50		54,000			54,000	14,997
General UV	865	0		0			0	865
Commercial UV	1080	1		1,080			1,080	2,303
Vacant GRV	730	150		109,500			109,500	41,368
Sub-Totals		1,261	0	1,081,480	0	0	1,081,480	155,291
		22,728	785,089,444	35,477,112	334,950	0	35,812,062	34,264,515
Total amount raised from general rates							35,812,062	34,264,515
Cash in lieu of Rates							189,077	183,570
Total rates							36,001,139	34,448,085

CASH IN LIEU OF RATES	Budget Revenue 2017/18 \$	Estimate Revenue 2016/17 \$
Dampier Pipeline Contribution	82,082	82,000
Co-operative Bulk Handling	106,995	101,570
Total Cash in Lieu	189,077	183,570

All land except exempt land in the City of Kalamunda is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the City.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8(a). RATING INFORMATION

All land except exempt land in the City of Kalamunda is rated according to its Gross Rental Value (GRV) in town sites or Unimproved Value (UV) in the remainder of the City of Kalamunda.

The overall objective of the Rates and Charges in the 2017/2018 budget is to provide for the shortfall in income required to enable the City of Kalamunda to provide the necessary works and services in the 2017/2018 Financial Year after taking into account all non-rate sources of income. The proposed differential rates reflect a 2.78% increase in overall rates revenue, with a portion of this increase being derived from growth with new properties being developed and established within the City.

A minimum rate is applied to all differential rating categories within the City of Kalamunda. The setting of the minimum rate is in recognition that every property within the City receives some minimum level of benefit from services provided. By adopting a minimum rate, Council take this benefit into consideration. Differences in minimum rates between the differential categories is due to the same factors as explained in each differential category below.



**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

All borrowing repayments will be financed by general purpose revenue.

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

Differential General Rate

Differential rates are split into two distinct groupings based on the methods used by the Valuer Generals Office to determine the value provided to the City. These two groupings are Gross Rental Value (GRV) which is used on urban properties and Unimproved Value (UV) which is predominantly used on rural properties. More information on the different valuation methods can be found on the Valuer Generals website at www.landgate.wa.gov.au

Description	Characteristics	Objects	Reasons
Category 1 - GRV General	This is the lowest of the Shires GRV Differentials and this rate serves as a benchmark differential by which all other GRV Rated properties are assessed. The GRV General rate applies to all GRV valued properties in the City with a predominant land use that does not fall within the categories of Commercial, Industrial or Vacant Land.	The objective of the GRV General differential in the 2017/2018 budget is to provide for the shortfall in income required to enable the City of Kalamunda to provide the necessary works and services in the 2017/2018 Financial Year after taking into account all other differentials categories and other non-rate sources of income.	As the GRV General differential mostly contains residential properties, the Rate in the Dollar is the lowest of all the GRV differentials. This reflects the fact that residential uses have less per-property impact on major infrastructure assets like Commercial/Industrial properties do. This also reflects that these properties are fully established and do not require incentives to develop such as the case with Vacant Land.
Category 2 - GRV Industrial/ Commercial	The Industrial and Commercial GRV rate is levied on GRV valued properties where the predominant use of the land is for either Industrial or Commercial purposes.	The objective of the GRV Industrial/Commercial differential in the 2017/2018 budget is to raise additional funds against Industrial and Commercial properties which generally cause increased maintenance requirements on City assets and infrastructure due to the nature of the operations run from these properties.	This rate differential is set to a higher rate in the dollar than the GRV General Rate in the Dollar. This higher Rate in the Dollar reflects the increased demand and impact that Industrial and Commercial operations place on the City's assets and infrastructure. This excess demand requires additional revenue per property to offset the costs associated with increased maintenance and renewal of the assets and infrastructure.





NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8(a). RATING INFORMATION (Continued)

Differential General Rate (continued)

Description	Characteristics	Objects	Reasons
Category 3 - GRV Vacant	The GRV Vacant rate is levied on all GRV valued land in the City where the property is considered vacant land.	The City of Kalamunda has implemented the GRV Vacant differential with the objective of promoting the development of land within the City and to provide a disincentive to owners for land banking.	This differential category reflects the disincentive to owners who are not actively developing their vacant land in order for the City to maximise the per capita use of infrastructure and create active spaces around the City.
Category 4 - UV General	The UV General rate applies to all UV valued properties in the City with a predominant land use that does not fall within the categories of Commercial or Industrial.	The objective of the UV General differential in the 2017/2018 budget is to provide for the shortfall in income required to enable the City of Kalamunda to provide the necessary works and services in the 2017/2018 Financial Year after taking into account all other differentials categories and other non-rate sources of income.	This is the lowest of the City's UV differentials and this rate serves as a benchmark differential rate by which all other UV rated properties are assessed. Similar to GRV General properties, this reflects the fact that residential uses have less per-property impact on major infrastructure assets like Commercial/Industrial properties do and so do not require a higher rate per property.
Category 5 - UV Commercial	The UV Commercial rate is levied on UV valued properties where the predominant use of the land is for either Industrial or Commercial purposes.	As with the GRV Ind/Com category, the UV Commercial differential is in place to raise additional funds against Industrial and Commercial properties which generally cause increased maintenance requirements on City assets and infrastructure due to the nature of the operations run from these properties.	As with the GRV Industrial/Commercial rate in the dollar, the UV Commercial differential rate is set higher than the UV General base in reflection of the increased costs to the City for infrastructure maintenance and renewal as well as monitoring land use and environmental impacts.





NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8(a). RATING INFORMATION (Continued)

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV General & UV General - \$865	The Minimum applied to these categories is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties not used as Vacant Land or for Industrial or Commercial purposes.	To raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV & UV General minimum is reflective of the basic level of service that all (predominantly) residential properties receive.
GRV Vacant - \$730	The Minimum applied to this category is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties identified as Vacant Land.	To raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV Vacant Land minimum is the lowest in the City. This reflects the reduced level of service/impact that these properties have on the City's resources.
GRV Ind/Com & UV Com - \$1,080	The Minimum applied to this category is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties used for Industrial or Commercial purposes.	To raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV Industrial/Commercial & UV Commercial minimum rates are the highest in the City. This recognises that Industrial and Commercial properties have a greater impact on the infrastructure and environment within the City in comparison to properties that fall within the General or Vacant categories.





**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES

	2017/18 Budget					2016/17 Estimate					2015/16 Budget				
	Opening Balance	Interest Transfer to	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Interest Transfer to	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Interest Transfer to	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and Property Enhancement and Maintenance Reserve	1,829,886	15,563	0	(896,151)	949,298	1,578,059	10,333	1,675,494	(1,434,000)	1,829,886	1,543,653	10,333	500,000	(1,000,000)	1,053,986
Waste Management Reserve	1,583,187	21,599	350,000	(200,000)	1,754,786	787,591	8,596	787,000	0	1,583,187	736,140	8,596	190,000	0	934,736
EDP - IT Equipment Reserve	809,425	3,474	0	(629,000)	183,899	542,562	1,863	375,000	(110,000)	809,425	541,805	1,863	200,000	(310,000)	433,668
Local Government Elections Reserve	130,054	5,219	110,000	(146,000)	99,273	126,009	4,045	0	0	130,054	126,967	4,045	0	0	131,012
Long Service Leave Reserve	1,577,337	19,430	140,000	(771,973)	964,794	1,530,051	15,078	332,208	(300,000)	1,577,337	1,521,098	15,078	300,000	(400,000)	1,436,176
HACC Reserve	0	0	0	0	0	741,168	6,552	0	(747,720)	0	677,280	6,552	0	0	683,832
Forrestfield Industrial Area Reserve	120,981	2,033	0	0	123,014	119,376	1,605	0	0	120,981	118,906	1,605	0	0	120,511
Insurance Contingency Reserve	177,816	2,850	0	(150,000)	30,666	175,565	2,251	0	0	177,816	174,764	2,251	0	0	177,015
Light Plant Reserve	0				0					0	0	0	0	0	0
Revaluation Reserve	252,483	4,289	0	(200,000)	56,772	249,098	3,385	0	0	252,483	248,150	3,385	0	0	251,535
Nominated Employee Leave Provisions Reserve	1,769,945	27,376	110,000	(350,000)	1,557,321	1,135,890	14,055	920,000	(300,000)	1,769,945	1,062,452	14,055	800,000	(800,000)	1,076,507





NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES (Continued)

	2017/18 Budget					2016/17 Estimate					2015/16 Budget				
	Opening Balance	Interest Transfer to	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Interest Transfer to	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Interest Transfer to	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrestfield Industrial Scheme Stage 1	2,873,290	0	0	(2,873,290)	0	5,022,391	27,875	1,702,106	(3,879,082)	2,873,290	4,171,549	18,978	600,000	0	4,790,527
Waste Avoidance and Resource Recovery Reserve	60,000	1,200	0	(60,000)	1,200	0	0	73,758	(13,758)	60,000	26,750	535	0	0	27,285
Asset Enhancement Reserve	1,097,569	1,098	0	0	1,098,667	856,713	856	240,000	0	1,097,569	856,242	856	200,000	(70,000)	987,098
Unexpended Capital Works and Specific Purpose Grants Reserve	5,988,375	0	169,223	(5,986,016)	171,582	5,229,908	6,794	5,981,016	(5,229,343)	5,988,375	5,229,645	6,794	0	(5,167,580)	68,859
Environmental Reserve	156,350	156	0	(90,000)	66,507	66,008	342	90,000	0	156,350	11,439	342	14,000	0	25,781
	18,426,698	104,287	879,223	(12,352,430)	7,057,778	18,160,389	103,630	12,176,582	(12,013,903)	18,426,698	17,046,840	95,268	2,804,000	(7,747,580)	12,198,528



NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Purpose of the reserve
Land and Property Enhancement and Maintenance Reserve	To fund land and property purchases, upgrade and maintenance of existing properties.
Waste Management Reserve	To fund financing operations for the development of City's sanitation service.
EDP - IT Equipment Reserve	To fund the upgrade / replacement of the City's computer hardware and software requirements.
Local Government Elections Reserve	To fund the cost of future elections.
Long Service Leave Reserve	To provide cash-backing for all annual and long service leave entitlements.
HACC Reserve	To fund future HACC Service programmes and asset replacement.
Forrestfield Industrial Area Reserve	To fund infrastructure requirements for the Forrestfield area.
Insurance Contingency Reserve	To fund insurance premium variations and potential call backs.
Revaluation Reserve	To fund triannual rating revaluations.
Nominated Employee Leave Provisions Reserve	To fund future nominated staff leave entitlements.
Forrestfield Industrial Scheme Stage 1	The reserve is established to meet the Shires' reporting obligation under clause 6.5.16 of the City of Kalamunda Local Planning Scheme No. 3. The funds that were managed under the Trust for the scheme were transferred to the newly established reserve on 23rd June 2015. The reserve will be maintained to reflect all transactions related to the scheme for the benefit of the scheme members.
Waste Avoidance and Resource Recovery Reserve	Any surplus raised in the year for the purpose of managing the contaminated sites will be placed in the reserve for utilisation in future years.
Asset Enhancement Reserve	To fund future replacement of City's Infrastructure and plant and equipment needs.
Unexpended Capital Works and Specific Purpose Grants Reserve	To carry forward available funding for uncompleted projects and specific purpose grants, that will be completed and expended in ensuing financial years.
Environmental Reserve	To fund environment strategies and projects.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

10. INTEREST CHARGES AND INSTALMENTS – RATES AND SERVICE CHARGES

The following instalment options are available to ratepayers for the payment of rates and service charges:

Instalment options	Date due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rates %
Option one Payment in Full	16/08/2017	0	-	11%
Option two Two Instalments	16/08/2017 15/12/2017	0 7	- 5.50%	11% 11%
Option three Four Instalments	16/08/2017 16/10/2017 15/12/2017 16/02/2018	0 7 7 7	- 5.50% 5.50% 5.50%	11% 11% 11% 11%

	2017/18 Budget \$	2016/17 Estimate \$
Instalment plan admin charge revenue	120,000	120,000
Instalment plan interest earned	190,652	228,788
Unpaid rates interest earned	241,217	234,191
	551,869	582,979

11. PAYMENT DISCOUNTS, WAIVERS, CONCESSIONS AND RATES INCENTIVES

11.1 Incentives for Early Payment of Rates

Pursuant to Section 6.46 of the Local Government Act 1995, offers the following incentive prizes to ratepayers who have paid their rates in full:

- € 1 cash prize of \$5,000 donated by the City of Kalamunda.

Pursuant to Section 6.46 of the Local Government Act 1995, offers the following incentive prizes to ratepayers who pay via instalments:

- € 3 prizes of \$1,000 donated by the City of Kalamunda towards the winners outstanding rates and charges amounts due
- € 2 double passes to a concert preformed and donated by the Western Australian Symphony Orchestra.

Pursuant to Section 6.46 of the Local Government Act 1995, offers the following incentive prizes to ratepayers who register to receive their future rates notices electronically:

- € 1 cash prize of \$1,000 donated by the Commonwealth Bank of Australia.
- € 1 \$500 passbook account donated by the Bendigo Bank - Forrestfield & High Wycombe Community Bank.
- € 2 Samsung Galaxy TabA 8" 16GB WiFi Tablets
- € 3 Lenovo Yoga Tab3 16GB 8" WiFi Tablets
- € 5 Garmin Vivosmart HR Activity Trackers

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

11. PAYMENT DISCOUNTS, WAIVERS, CONCESSIONS AND RATES INCENTIVES (Continued)

- 11.2 Eligibility for inclusion in the rates incentive prize draw.
That ratepayers who make rates payment in full by a week before the due date, being 9 August 2017, will be eligible for inclusion in the rates incentive prize draw.
- 11.3 Eligibility for inclusion in the rates incentive prize draw.
That ratepayers who make rates instalment payment by a week before the due date, being 9 August 2017, will be eligible for inclusion in the rates incentive prize draw for that category.
- 11.4 Eligibility for inclusion in the eRates incentive prize draw.
That ratepayers who registers to receive their future rates notices a week before the due date, being 9 August 2017, will be eligible for inclusion in the eRates incentive prize draw.
- 11.5 Eligibility of Elected Members and Staff to participate in rates incentive and eRates prize.
Councillors and employees of the City, government bodies and their related agencies, commercial property ratepayers and sponsoring organisations are ineligible to win. These parties are ineligible as a sole or part owner of any property within the City of Kalamunda boundaries. Rates exempt properties such as schools and churches are also ineligible.

Decisions made by City Officers in regard to the awarding of prizes is final and no debate will be entered into.

12. FEES & CHARGES REVENUE

	2017/18 Budget \$	2016/17 Estimate \$
Governance	93,849	96,549
General purpose funding	336,384	467,048
Law, order, public safety	287,161	278,958
Health	610,196	351,039
Education and welfare	60,182	449,795
Community amenities	11,669,694	11,356,368
Recreation and culture	1,239,255	1,232,144
Economic services	585,317	528,621
Other property and services	157,991	68,851
	15,040,029	14,829,373

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

13. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2017/18 Budget \$	2016/17 Estimate \$
By Program:		
Operating grants, subsidies and contributions		
Governance	18,281	17,749
General purpose funding	1,096,411	3,549,233
Law, order, public safety	188,940	182,110
Education and welfare	7,500	3,023,779
Community amenities	0	95,900
Recreation and culture	450,538	540,238
Transport	0	17,355
Economic services	0	1,800
Other property and services	234,164	303,659
	<u>1,995,834</u>	<u>7,731,822</u>
Non-operating grants, subsidies and contributions		
Health	156,174	212,934
Recreation and culture	627,285	895,900
Transport	3,174,299	3,120,727
	<u>3,957,758</u>	<u>4,229,561</u>

An amount of \$ 3,510,483 in respect of Federal Assistance Grants Scheme for 2017-18 has been received in June 2017 and is required to be recognised in the 2016-17 financial year as per the Australian Accounting Standards Board pronouncements.

14. ELECTIVE MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and the City Mayor.

	2017/18 Budget \$	2016/17 Estimate \$
Meeting fees	283,841	283,841
Mayor's allowance	62,727	62,727
Deputy Mayor/Mayor's allowance	15,682	15,682
Travelling and Accommodation allowance	600	600
Information, Communications and Technology allowance	42,000	42,000
	<u>404,850</u>	<u>404,850</u>

15. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30-Jun-18 \$
Unclaimed Monies	20,054	2,426	(450)	22,030
Wattle Grove - Cell9	10,394,028	375,400	(242,950)	10,526,478
BCITF Levies	41,552	11,500	(10,682)	42,370
BSL Levies	10,644	0	0	10,644
Cash in Lieu of Public Open Space	1,884,121	180,580	(391,400)	1,673,301
	<u>12,350,399</u>	<u>569,906</u>	<u>(645,482)</u>	<u>12,274,823</u>

Operating Budget

For the year ended 30 June 2018



**city of
kalamunda**

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
225 General Purpose Income			
Recurrent Income			
Government Grants - General Purpose	(581,329)	(1,845,145)	(1,213,237)
Government Grants - General Road	(475,170)	(1,665,338)	(1,070,254)
Interest - Bank	(170,500)	(42,449)	(73,000)
Interest - Investments	(398,000)	(557,254)	(525,000)
Interest - Pensioner Deferred Rates	(18,656)	-	(18,113)
Interest - Reserves	(104,287)	(151,956)	(95,268)
Total Recurrent Income - Interest and Grants	(1,747,942)	(4,262,142)	(2,994,872)
250 Rates Income			
Cash in Lieu - Rates	(189,077)	(189,092)	(183,570)
Income - Rates	(35,477,112)	(34,390,499)	(33,964,515)
Interim Rates	(334,950)	(487,258)	(300,000)
Total General Purpose Income - Rates	(36,001,139)	(35,066,848)	(34,448,085)
TOTAL FUNDS AVAILABLE FROM GENERAL PURPOSE (INCOME) FUND	(37,749,081)	(39,328,990)	(37,442,957)
GOVERNANCE, LEADERSHIP, CORPORATE MANAGEMENT AND STRATEGIC DIRECTION			
120 Members of Council			
Recurrent Expenditure			
Training	24,000	14,403	20,000
Travel	5,000	369	5,150
Advocacy	15,000	-	15,000
Service Fees			
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Accommodation	33,948	39,690	34,833
Other			
Insurance	9,982	9,516	9,691
Plant and Equipment (Under \$3,000)	5,000	1,197	10,300
Purchases - Sundry	7,486	9,606	7,339
Advertising and Promotions	50,000	7,480	6,270
Elections Expenses	146,000	-	-
Courier Fees	153	-	640
Members Allowance - IT	42,000	41,125	42,000
Members Allowance - Meeting Fees	283,841	278,091	283,841
Members Allowance - Mayoral	62,727	62,727	62,727
Donations	51,400	53,864	62,500
Photocopy	600	7,886	7,000
Seminar and Conferences	10,000	11,074	10,000
Members Allowance - Deputy Mayor	15,682	15,682	15,682
Subscriptions	37,805	35,896	37,064
Members Allowance - Travel and Accommodation	600	588	600
Utilities - Telephone	6,665	3,787	6,471
Total Recurrent Expenditure	817,309	601,619	645,671
Net Subsidy (Contribution to General Funds)	817,309	601,619	645,671
150 Chief Executive's Office			
Recurrent Income			
Reimbursements - General	(18,281)	(10,785)	(17,749)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Fees - Legal Fees Collection (Rates, Debtors and Leases)	-	(2,000)	-
Fees - Fine Enforcement Revenue	-	(18,556)	(92,920)
Total Recurrent Income	(18,281)	(31,342)	(110,669)
Recurrent Expenditure			
Employment Costs			
Depreciation Charge	9,600	9,600	9,600
Allowance	-	719	719
Employee Recognition Scheme	6,759	5,155	6,562
Fringe Benefits Tax	621	815	641
Salaries and Wages - Annual Leave	34,952	29,878	34,294
Salaries and Wages - Long Service Leave	6,349	6,230	6,230
Salaries and Wages	317,775	316,042	311,833
Superannuation	38,741	38,036	38,030
Travel	2,550	139	2,500
Uniforms & Protective Clothing	250	180	250
Workers Compensation	8,818	9,113	9,113
Utilities - Telephone	-	1,446	1,500
Motor Vehicle Expenses	8,348	5,770	7,449
Service Fees			
Service Fee - Management and Accounting	22,639	20,228	18,123
Service Fee - Human Resources	9,917	7,935	8,436
Service Fee - Information Technology	28,261	25,910	25,689
Service Fee - Accommodation	16,126	18,838	16,546
Other			
Plant and equipment under \$3,000	2,101	-	2,060
Purchases - Sundry	6,687	5,689	6,556
Consultants	20,000	23,857	30,000
Contractor - General	63,240	71,887	62,000
Fines Enforcement Charges	-	-	8,240
Equipment Hire and Lease	3,736	2,671	3,663
Donations	3,152	3,100	3,090
Donations to Community Groups	10,505	1,527	10,300
Legal Expenses	-	379,406	315,500
Utilities - Telephone	1,542	1,541	1,497
Total Recurrent Expenditure	622,669	985,714	940,420
Net Recurrent Income/Expenditure	604,388	954,372	829,751
Non Recurrent Expenditure			
Non Recurrent Projects Salaries and Wages	-	734	-
Non Recurrent Projects Purchases Sundry	-	10,655	-
Non Recurrent Projects Advertising and Promotion	-	5,801	-
Non Recurrent Projects Consultants	80,000	10,500	80,000
Total Non Recurrent Projects	80,000	27,690	80,000
Community Engagement Project	80,000	27,690	80,000
Total Non Recurrent Projects	80,000	27,690	80,000
Total Non Recurrent Expenditure	80,000	10,500	80,000
Net Subsidy (Contribution to General Funds)	684,388	964,872	909,751

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
190 Customer and Public Relations Management			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	13,147	12,160	12,803
Salaries and Wages - Long Service Leave	2,279	2,219	2,219
Salaries and Wages	113,455	113,066	105,485
Superannuation	12,027	11,283	11,712
Uniforms & Protective Clothing	250	686	500
Workers Compensation	3,165	-	-
Service Fees			
Service Fee - Management and Accounting	11,320	10,163	9,061
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Accommodation	849	537	500
Total Recurrent Expenditure	170,871	162,718	155,061
Net Subsidy (Contribution to General Funds)	170,871	162,718	155,061
160 Public Relations			
Recurrent Income and Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	22,250	39,076	23,311
Salaries and Wages - Long Service Leave	4,733	4,959	4,959
Salaries and Wages	244,059	201,825	207,540
Superannuation	36,712	31,283	29,786
Uniforms & Protective Clothing	1,000	689	1,000
Workers Compensation	6,574	3,804	3,804
Utilities - Telephone	-	1,159	480
Service Fees			
Service Fee - Management and Accounting	34,751	32,405	28,996
Service Fee - Human Resources	15,223	12,732	13,498
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Accommodation	1,697	1,985	1,742
Other			
Advertising and Promotions	85,339	76,701	68,960
Utilities - Telephone	495	254	481
Projects - Printing and Stationery	3,208	1,100	3,208
Projects - Purchases Sundry	-	5,501	-
Projects - Advertising and Promotions	10,806	-	10,806
Total Projects	14,014	6,601	14,014
Events Calendar	10,806	3,741	10,806
Annual Report	3,208	2,860	3,208
Total Projects	14,014	6,601	14,014
Total Recurrent Expenditure	485,688	430,746	415,697
Net Subsidy (Contribution to General Funds)	485,688	430,746	415,697
170 Functions			
Recurrent Expenditure			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Employment Costs			
Salaries and Wages - Annual Leave	9,092	15,505	8,874
Salaries and Wages - Long Service Leave	1,934	1,888	1,888
Salaries and Wages	121,907	153,011	149,134
Salaries and Wages - Casual & Relief	2,067	7,693	8,483
Superannuation	14,517	23,200	24,057
Uniforms & Protective Clothing	500	-	500
Workers Compensation	2,893	2,975	2,975
Utilities - Telephone	-	271	480
Motor Vehicle Expenses	6,200	2,376	-
Service Fees			
Service Fee - Management and Accounting	20,036	17,948	16,039
Service Fee - Human Resources	8,777	7,049	7,466
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Accommodation	50,923	59,536	52,249
Other			
Purchases - Consumables	2,054	3,120	2,014
Purchases - Meals	51,661	20,022	50,648
Purchases - Sundry	918	906	900
Projects Fringe Benefits Tax	-	1,139	-
Projects Purchases - Sundry	29,301	36,631	30,408
Projects Contractor - General	16,681	-	16,681
Projects Equipment Hire and Lease	-	94	-
Projects Donations	25,133	16,600	25,133
Total Projects	71,115	54,465	72,222
Bar	2,500	3,891	2,500
CEO Events	9,616	4,634	9,616
Easter	-	52	-
Flowers	-	209	1,000
Linen	4,229	6,075	4,229
LEMC, Schools/ Service Club/ Church Leader, Luncheons	2,000	562	2,000
Lunchroom Consumables	7,103	8,323	7,103
Melbourne Cup	-	107	107
Mayor's Civic Function/SES Volunteers Dinner	29,067	14,011	29,067
Staff Christmas Function	16,600	16,600	16,600
Total Projects	71,115	54,465	72,222
Total Recurrent Expenditure	374,014	378,601	406,492
Net Subsidy (Contribution to General Funds)	374,014	378,601	406,492

205 Customer Services

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	26,577	37,759	26,450
Salaries and Wages - Long Service Leave	5,654	5,627	5,627
Salaries and Wages	287,543	284,818	286,139
Salaries and Wages - Casual & Relief	86,333	48,401	84,620
Superannuation	43,289	45,705	42,591

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Uniforms & Protective Clothing	1,350	1,311	1,350
Workers Compensation	9,580	12,496	12,496
Utilities - Telephone	-	395	480
Motor Vehicles Expenses	-	410	410
Service Fees			
Service Fee - Management and Accounting	61,692	56,660	50,743
Service Fee - Human Resources	27,020	22,235	23,622
Service Fee - Information Technology	56,521	51,766	51,377
Service Fee - Accommodation	20,793	24,315	21,335
Other			
Purchases - Sundry	2,000	2,390	4,054
Utilities - Telephone	39,135	30,717	37,995
Total Recurrent Expenditure	667,487	625,005	649,289
Net Subsidy (Contribution to General Funds)	667,487	625,005	649,289

315 Events

Recurrent Income

Fees - Programmes	(2,890)	(91)	(2,806)
Government Grants - Lotterywest	(20,000)	(20,000)	(20,000)
Total Recurrent Income	(22,890)	(20,091)	(22,806)

Recurrent Expenditure

Employment Costs

Depreciation Charge	6,400	6,400	6,400
Salaries and Wages - Annual Leave	12,420	15,710	12,085
Salaries and Wages - Long Service Leave	2,642	2,571	2,571
Salaries and Wages	134,360	130,900	130,737
Superannuation	18,764	20,000	18,311
Uniforms & Protective Clothing	500	871	500
Workers Compensation	3,670	3,761	4,363
Utilities - Telephone	-	470	480
Motor Vehicle Expenses	4,847	3,007	4,017

Service Fees

Service Fee - Management and Accounting	22,639	20,228	18,123
Service Fee - Human Resources	9,917	7,935	8,436
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Accommodation	2,971	3,472	3,048

Other

Minor Furniture and Equipment (<\$3,000)	-	31,317	31,317
Advertising and Promotions	16,665	17,047	16,338
Contractor - General	-	31,038	32,898
Utilities - Electricity	4,200	4,000	4,000
Utilities - Telephone	666	456	647
Projects Salaries and Wages	-	-	2,545
Projects Printing and Stationery	5,396	6,070	5,224
Projects Purchases - Materials	152	729	109
Projects Purchases - Sundry	106,170	67,661	98,519

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Projects Advertising and Promotions	38,036	15,553	41,261
Projects Consultants	2,924	195	3,724
Projects Contractor - General	128,264	83,713	80,916
Projects Equipment Hire and Lease	27,142	40,149	27,387
Projects Donations	10,927	22,100	22,100
Projects Maintenance	88	144	82
Total Projects	319,099	236,314	281,867
Corymbia Festival	78,490	74,066	76,490
ANZAC Day Event	4,300	330	4,300
Targa West	8,000	10,491	9,291
Volunteer Day	11,726	9,195	11,726
Marketing and Promotional Activities	10,649	6,634	7,649
Australia Day Celebration	10,927	7,000	7,000
Youth Week	21,855	16,820	21,855
Seniors Week	19,100	24,146	25,100
New Event Development	20,000	6,670	26,000
Makaru Festival	15,000	115	-
Spring Hills Festival	45,052	41,179	42,052
Velofest	-	24,742	26,105
Community Events Set Up	20,000	14,926	16,299
Christmas Festival	30,000	-	8,000
Movie Nights	24,000	-	-
Total Projects	319,099	236,314	281,867
Total Recurrent Expenditure	578,601	552,769	593,264
Net Recurrent Income/Expenditure	555,711	532,678	570,458
Non Recurrent Expenditure			
Non Recurrent Projects Salaries and Wages	-	467	467
Non Recurrent Projects Purchases Meals	-	17,500	-
Non Recurrent Projects Overheads Labour	-	444	444
Non Recurrent Projects Donations	80,385	55,577	74,827
Total Non Recurrent Projects	80,385	73,988	75,738
Carols in Stirk Park	4,460	4,371	4,371
Harvest Festival	27,460	17,500	19,250
Kalamunda Show	20,000	14,206	14,206
Zig Zag Festival	18,465	35,911	35,911
Gem Camera Club	10,000	2,000	2,000
Total Non Recurrent Projects	80,385	73,988	75,738
Purchases - Furniture & Equipment	31,000	17,185	-
Total Non Recurrent Expenditure	111,385	91,173	75,738
Net Non Recurrent Income/Expenses	111,385	91,173	75,738
Net Subsidy (Contribution to General Funds)	667,096	623,851	646,196
210 Governance and Legal Services			
Recurrent Income			
Fees - Fines Enforcement Revenue	(93,849)	-	-
Total Recurrent Income	(93,849)	-	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	42,077	50,998	37,211
Salaries and Wages - Long Service Leave	8,432	7,289	7,289
Salaries and Wages	409,530	302,671	313,223
Superannuation	58,620	46,939	45,784
Uniforms & Protective Clothing	1,000	692	1,000
Workers Compensation	11,291	6,116	6,116
Utilities - Telephone	-	570	480
Service Fees			
Service Fee - Management and Accounting	45,278	40,457	36,245
Service Fee - Human Resources	19,834	15,870	16,873
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Accommodation	4,244	4,950	4,354
Other			
Purchases - Sundry	263	215	258
Fines Enforcement Charges	8,405	-	-
Legal Expenses	150,000	-	-
Subscriptions	1,340	1,379	1,314
Utilities - Telephone	491	274	477
Projects Purchases - Materials	-	1,364	-
Projects Purchases - Sundry	16,480	9,732	16,480
Total Projects	16,480	11,096	16,480
Citizenship (Governance)	16,480	11,096	16,480
Total Recurrent Expenditure	796,126	506,788	504,230
Net Subsidy (Contribution to General Funds)	702,277	506,788	504,230

230 Human Resources

Recurrent Income

Fees - Miscellaneous	(18,415)	(2,775)	(17,879)
Government Grants - State Operating	-	(5,925)	(5,925)
Reimbursements - General	(40,367)	(38,118)	(39,192)
Total Recurrent Income	(58,782)	(46,818)	(62,996)

Recurrent Expenditure

Employment Costs

Depreciation Charge	2,000	2,000	2,000
Training	325,223	157,691	328,846
Fringe Benefits Tax	3,846	3,724	3,965
Salaries and Wages - Annual Leave	46,308	44,401	42,179
Salaries and Wages - Long Service Leave	9,183	26,190	8,972
Occupational, Health and Safety	81,929	33,648	41,107
Recruitment	34,794	40,384	34,112
Salaries and Wages	463,882	454,552	453,219
Superannuation	58,520	57,439	57,198
Uniforms & Protective Clothing	1,250	1,001	1,250
Workers Compensation	12,755	17,709	17,709
Utilities - Telephone	-	843	960

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Seminar and Conferences	41,415	25,334	40,603
Membership	9,538	6,847	9,351
Employee Assistance Programme	10,669	7,522	10,460
Staff Welfare	2,000	(17)	2,000
Motor Vehicle Expenses	3,827	1,749	2,281
Other			
Purchases - Sundry	2,296	596	2,251
Consultants	12,995	7,759	12,740
Subscriptions	24,685	12,010	24,201
Utilities - Telephone	495	951	481
Total Recurrent Expenditure	1,147,610	902,332	1,095,885
Less Recovery			
Administration Allocation	(1,107,244)	(861,539)	(1,062,081)
Net Recurrent Income/Expenditure	40,366	40,793	33,804
Net Subsidy (Contribution to General Funds)	(18,416)	(6,025)	(29,192)
231 Workers Compensation Management			
Recurrent Income			
Reimbursements - Insurance		(88,614)	(43,395)
Total Recurrent Income	-	(88,614)	(43,395)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages		69,285	22,600
Total Recurrent Expenses	-	69,285	22,600
Net Subsidy (Contribution to General Funds)	-	(19,330)	(20,795)
CORPORATE AND COMMUNITY SERVICES			
201 Office of the Director of Corporate and Community Services			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	26,783	28,529	26,112
Salaries and Wages - Long Service Leave	4,910	4,786	4,786
Salaries and Wages	246,002	244,915	239,807
Superannuation	25,915	25,340	25,262
Uniforms & Protective Clothing	250	-	250
Workers Compensation	6,820	7,000	7,000
Service Fees			
Service Fee - Management and Accounting	22,639	20,228	18,123
Service Fee - Human Resources	9,917	7,935	8,436
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Accommodation	6,790	7,942	6,967
Other			
Purchases - Sundry	1,000	152	1,126
Consultants	5,000	16,918	18,000
Utilities - Telephone	234	129	227
Total Recurrent Expenditure	375,101	381,149	373,222
Net Subsidy (Contribution to General Funds)	375,101	381,149	373,222

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
180 Internal Audit			
Recurrent Income			
Fees - Miscellaneous	-	(1,222)	(3,629)
Total Recurrent Income	-	(1,222)	(3,629)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	-	8,044	8,896
Salaries and Wages - Long Service Leave	-	1,542	1,542
Salaries and Wages	-	73,802	76,766
Superannuation	-	15,856	16,447
Uniforms & Protective Clothing	-	-	250
Utilities - Telephone	-	-	480
Workers Compensation	-	2,256	2,256
Other			
Utilities	-	262	509
Service Fees			
Service Fee - Accommodation	-	2,484	2,177
Service Fee - Human Resources	-	2,481	2,615
Service Fee - Management and Accounting	-	6,250	5,618
Service Fee - Information Technology	-	8,637	8,563
Total Recurrent Expenditure	-	121,615	126,119
Net Subsidy (Contribution to General Funds)	-	120,393	122,490

202 Corporate Support			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	16,515	16,112	16,112
Salaries and Wages - Long Service Leave	2,863	2,793	2,793
Salaries and Wages	142,520	119,933	139,044
Superannuation	15,108	13,959	14,740
Uniforms & Protective Clothing	250	-	250
Workers Compensation	3,976	4,085	4,085
Utilities - Telephone	-	544	480
Service Fees			
Service Fee - Management and Accounting	11,320	10,163	9,061
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Accommodation	2,971	3,472	3,048
Other			
Purchases - Sundry	573	-	562
Utilities - Telephone	480	344	480
Total Recurrent Expenditure	210,955	184,010	203,436
Net Subsidy (Contribution to General Funds)	210,955	184,010	203,436

240 Information and Communications Technology			
Recurrent Expenditure			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Employment Costs			
Depreciation Charge	5,100	5,100	5,100
Fringe Benefits Tax	4,462	4,537	4,600
Salaries and Wages - Annual Leave	33,082	30,415	35,936
Salaries and Wages - Long Service Leave	7,037	7,643	7,643
Salaries and Wages	357,880	370,946	372,528
Superannuation	41,502	52,202	40,318
Uniforms & Protective Clothing	1,250	1,089	1,000
Workers Compensation	9,774	9,533	9,533
Motor Vehicle Expenses	5,209	3,032	4,372
Other			
Minor Furniture & Equipment (< \$3,000)	-	3,076	2,300
Minor Plant & Equipment (< \$3,000)	5,948	5,636	5,831
Purchases - Sundry	918	664	1,600
Contractor - General	90,000	98,433	104,142
Equipment Hire and Lease	200,000	158,069	171,000
Utilities - Telephone	-	94	57
Licenses & Registrations	465,249	403,432	448,254
Information Technology Expenses	27,000	112,575	95,517
Utilities - Telephone	250,000	222,231	280,000
Total Recurrent Expenditure	1,504,411	1,488,708	1,589,731
Administration Allocation	(1,504,411)	(1,490,658)	(1,589,731)
	-	(1,950)	-
Non Recurrent Expenditure			
Purchases - Furniture & Equipment	629,000	46,522	239,150
IT Software	-	44,522	239,150
ICT Strategy - Internet and Councillor Portal	28,000	-	-
ICT Strategy - Firewall Security	100,000	2,000	-
ICT Strategy - Consortium/ACDC	250,000	-	-
ICT Strategy - CCTV	40,000	-	-
ICT Strategy - Website	131,000	-	-
ICT Strategy - Laptops/Tablets	80,000	-	-
Total Non Recurrent Expenditure	629,000	46,522	239,150
Net Subsidy (Contribution to General Funds)	629,000	44,572	239,150
260 Records Management			
Recurrent Income			
Fees - FOI	(1,155)	(1,237)	(1,144)
Total Recurrent Income	(1,155)	(1,237)	(1,144)
Recurrent Expenditure			
Employment Costs			
Depreciation Charge	6,000	6,000	6,000
Fringe Benefits Tax	4,423	4,724	4,560
Salaries and Wages - Annual Leave	18,057	24,992	17,671
Salaries and Wages - Long Service Leave	3,841	3,759	3,759
Salaries and Wages	195,340	181,509	191,167
Superannuation	28,471	29,299	27,850

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Uniforms & Protective Clothing	750	303	750
Workers Compensation	5,335	5,499	5,499
Motor Vehicle Expenses	7,054	6,698	6,180
Other			
Printing and Stationery	50,782	31,647	49,786
Purchases - Sundry	1,699	737	1,666
Contractor - General	16,000	8,223	8,000
Photocopying	84,315	84,585	82,662
Postage	77,000	71,086	77,000
Subscriptions	332	332	332
Total Recurrent Expenditure	499,399	459,392	482,882
Less Recovery			
Administration Allocation	(498,244)	(458,155)	(481,738)
Net Recurrent Income/Expenses	-	0	-
Non Recurrent Expenditure			
Non Recurrent Projects	40,000	-	-
Total Non Recurrent Projects	40,000	-	-
Information Management Framework	40,000	-	-
Total Non Recurrent Projects	40,000	-	-
Net Subsidy (Contribution to General Funds)	40,000	0	-

219 Financial Support

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	-	11,895	14,121
Salaries and Wages - Long Service Leave	-	3,004	3,004
Salaries and Wages	-	160,085	152,759
Superannuation	-	26,079	24,198
Uniforms & Protective Clothing	-	133	250
Utilities - Telephone	-	1,176	480
Workers Compensation	-	4,394	4,394

Other

Utilities	-	375	480
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Total Recurrent Expenses

	-	207,140	199,686
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Administration Allocation	-	(207,140)	(199,686)
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Net Subsidy (Contribution to General Funds)

	-	-	-
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220 Financial Services

Recurrent Income

Reimbursements - General	(8,362)	(6,970)	(8,118)
Reimbursements - Insurance	(50,000)	(24,216)	(74,952)
Discount Received and Other Revenue	(5,548)	(5,029)	(11,212)
Asset Adjustments	(3,082,862)	-	(3,888,440)
Fees - Miscellaneous	(301)	(10,817)	(2,410)
Interest - Loans	(25,120)	(19,356)	(25,120)
Reimbursements - Insurance	-	(15,500)	(3,111)
Fees - Miscellaneous	(842)	(22)	(818)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Fees - Credit Card Surcharge	(90,000)	-	-
Rebate - Fuel & Energy	(45,435)	(45,370)	(48,966)
Total Recurrent Income	(3,308,470)	(127,279)	(4,063,147)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	74,352	82,368	58,207
Salaries and Wages - Long Service Leave	15,816	12,382	12,382
Salaries and Wages	834,902	573,538	611,795
Superannuation	114,748	88,755	90,678
Uniforms & Protective Clothing	2,600	2,500	1,933
Workers Compensation	21,967	18,112	18,112
Utilities - Telephone	-	5	480
Other			
Bank Charges	75,899	78,509	75,899
Debt Collection	91,000	(328)	989
Doubtful and Bad Debts	3,000	5,370	2,976
Interest on Loans	350,410	360,199	365,523
Insurance	329,513	336,720	358,750
Loss on Sale of Assets	50,000	6,821	42,843
Furniture and Equipment less than \$ 3,000	3,000	4,005	3,258
Purchases - Sundry	4,000	1,527	3,922
Audit Fees	65,593	42,164	34,895
Consultants	10,000	15,548	40,000
Contractor - General	130,061	18,498	19,668
Licenses & Registrations	5,500	11,037	11,037
Subscriptions	5,300	5,236	5,440
Utilities - Telephone	480	-	-
Total Recurrent Expenditure	2,188,141	1,662,965	1,758,787
Less Recovery			
Administration Allocation	(1,987,655)	(1,556,178)	(1,613,129)
Net Recurrent Income/Expenditure	(3,107,984)	(20,492)	(3,917,489)
Non Recurrent Income			
Profit On Sale Of Asset	-	(15,331)	(12,875)
SS Loan 199	(4,634)	(4,277)	(4,277)
SS Loan 207	(2,168)	(2,031)	(2,031)
SS Loan 208	(21,617)	(20,258)	(20,258)
SS Loan 214	(6,571)	(6,221)	(6,221)
SS Loan 215	(4,831)	(4,538)	(4,538)
SS Loan 217	(3,347)	(3,156)	(3,156)
SS Loan 219	(31,537)	(27,858)	(29,640)
SS Loan 220	(2,318)	(2,051)	(2,181)
Total Recurrent Income	(77,023)	(85,719)	(85,177)
Non Recurrent Expenditure			
Non Recurrent Projects Consultants	-	2,000	10,000
Non Recurrent Projects	-	2,000	10,000
Albert Terminals	-	2,000	10,000

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Total Non Recurrent Projects	-	2,000	10,000
Purchases - Furniture & Equipment Purchases - Assets	25,000	23,959	25,000
Total Non Recurrent Expenditure	25,000	25,959	35,000
Net Non Recurrent Income/Expenditure	(52,023)	(59,760)	(50,177)
Net Subsidy (Contribution to General Funds)	(3,160,007)	(80,252)	(3,967,666)
Transfers To Reserves - (Interest on Investments Component)			
Transfer to Reserve (Interest) - Building Construction	15,563	27,298	10,333
Transfer to Reserve (Interest) - EDP	3,474	9,390	1,863
Transfer to Reserve (Interest) - Forrestfield Industrial Area	2,033	2,069	1,605
Transfer to Reserve (Interest) - HACC	-	12,825	6,552
Transfer to Reserve (Interest) - Local Government Elections	5,219	2,182	4,045
Transfer to Reserve (Interest) - LSL	19,430	26,468	15,078
Transfer to Reserve (Interest) - Waste	21,599	13,628	8,596
Transfer to Reserve (Interest) - Insurance	2,850	3,041	2,251
Transfer to Reserve (Interest) - Revaluation	4,289	4,308	3,385
Transfer to Reserve (Interest) - Nominated Employee Benefits	27,376	19,654	14,055
Transfer to Reserve (Interest) - WARR	1,200	-	-
Transfer to Reserve (Interest) - Unexpended Capital Works	-	4,063	6,794
Transfer to Reserve (Interest) - Asset Enhancement	1,098	14,698	856
Transfer to Reserve (Interest) - Environmental Reserves	156	1,140	342
Transfer to Reserve (Interest) - Forrestfield Industrial Area Scheme Stage 1 Reserve	-	31,987	18,978
Transfers To / From Reserves Other			
Transfer from Reserve - Building Construction	(896,151)	-	(1,434,000)
Transfer to Reserve - Building Construction	-	230,000	971,926
Transfer from Reserve - EDP - IT Equipment	(629,000)	(36,555)	(110,000)
Transfer to Reserve - EDP - IT Equipment	-	316,000	375,000
Transfer from Reserve - HACC	-	(440,267)	(13,347)
Transfer to Reserve - HACC Services	-	28,000	-
Transfer from Reserve - Local Government Elections	(146,000)	-	-
Transfer to Reserve - Local Government Elections	110,000	-	-
Transfer from Reserve - Long Service Leave	(771,973)	-	(300,000)
Transfer to Reserve - Long Service Leave	140,000	-	332,208
Transfer from Reserve - Waste Management	(200,000)	-	-
Transfer to Reserve - Waste Management	350,000	500,000	787,000
Transfer from Reserve - Insurance Contingency Reserve	(150,000)	-	-
Transfer from Reserves - Revaluation	(200,000)	-	-
Transfer from Reserves - Nominated Employees Entitlement	(350,000)	(300,000)	(300,000)
Transfer to Reserves - Nominated Employees Entitlement	110,000	920,000	920,000
Transfer to Reserves - Waste Avoidance & Resource Recovery	(60,000)	-	(13,758)
Transfer from Reserves - Waste Avoidance & Resource Recovery	-	60,000	13,758
Transfers from Unexpended Capital & Special Funded Works Reserve	(5,986,016)	(5,000,000)	(5,229,343)
Transfer to Unexpended Capital and Special Funded Works Reserve	169,223	5,755,233	2,388,133
Transfer to Reserve - Asset Enhancement Reserve	-	428,680	240,000
Transfer from reserve - Environment Reserve	(90,000)	-	-
Transfer to reserve - Environment Reserve	-	90,000	14,000
Transfer to Forrestfield Industrial Scheme Stage 1	(2,873,290)	(4,037,389)	(6,209,897)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Transfer from Forrestfield Industrial Scheme Stage 1	-	1,920,454	1,168,528
Total Reserve Transfers	(11,368,920)	606,909	(6,305,059)
250 Rates Services			
Recurrent Income			
ESL Penalty Interest	(27,749)	(31,034)	(26,941)
Contributions - FESA	(39,912)	(38,750)	(38,750)
Fees - Instalment Charges	(8,206)	(7,609)	(2,627)
Interest - Rates Instalment interest	(190,652)	(187,629)	(228,788)
Interest - Rates Penalty Interest	(213,468)	(207,157)	(207,250)
Fees - Miscellaneous	(16,277)	(18,074)	(157,550)
Sale of Goods	(600)	(934)	(1,142)
Fees - Zoning Forms	(32,856)	(30,908)	(31,899)
Fees- Rates Collection Legal Fees	(158,445)	(500)	(153,830)
Rates admin charges for instalment plans	(120,000)	(113,562)	(120,000)
Total Recurrent Income	(808,165)	(636,156)	(968,777)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	19,333	26,804	18,708
Salaries and Wages - Long Service Leave	4,113	3,980	3,980
Salaries and Wages	204,508	227,356	214,737
Salaries and Wages - Casual & Relief	3,138	-	3,088
Superannuation	30,899	31,193	26,512
Uniforms & Protective Clothing	750	219	750
Workers Compensation	6,026	6,145	6,145
Service Fees			
Service Fee - Management and Accounting	36,223	32,405	28,996
Service Fee - Human Resources	15,867	12,732	13,498
Service Fee - Information Technology	28,261	43,184	42,814
Service Fee - Accommodation	5,941	4,470	3,919
Other			
Debt Collection	158,948	97,411	268,576
Valuations	162,449	84,725	159,264
Printing and Stationery	29,967	29,083	44,085
Purchases - Sundry	2,362	1,767	3,296
Advertising and Promotions	388	1,129	773
Postage	36,355	44,103	49,523
Rates Incentives	10,000	8,576	10,000
Total Recurrent Expenditure	755,528	655,281	898,664
Net Recurrent Income/Expenditure	(52,637)	19,125	(70,112)
Net Subsidy (Contribution to General Funds)	(52,637)	19,125	(70,112)
310 Economic & Tourism Development & Coordination			
Recurrent Income			
Reimbursements - General	-	(1,800)	(1,800)
	-	(1,800)	(1,800)
Recurrent Expenditure			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Employment Costs			
Depreciation Charge	4,500	4,500	4,500
Fringe Benefits Tax	4,601	4,322	4,743
Salaries and Wages - Annual Leave	8,715	12,352	9,659
Salaries and Wages - Long Service Leave	1,854	2,055	2,055
Salaries and Wages	94,291	104,990	104,496
Superannuation	9,786	16,420	16,552
Uniforms & Protective Clothing	250	41	250
Workers Compensation	2,575	2,449	2,449
Motor Vehicle Expenses	4,116	2,625	3,300
Service Fees			
Service Fee - Management and Accounting	11,320	10,163	9,061
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Accommodation	849	998	871
Other			
Advertising and Promotions	573	-	562
Utilities - Telephone	397	401	191
Projects Salaries and Wages	12,500	19,457	12,500
Projects Printing and Stationery	12,588	5,709	12,588
Projects Purchases - Materials	869	-	869
Projects Purchases - Sundry	3,789	8,945	5,329
Projects Advertising and Promotions	36,670	3,392	6,669
Projects Consultants	97,737	107,682	128,197
Projects Contractor General	35,254	877	3,254
Total Projects	199,407	146,060	169,406
Strategic Development	77,000	87,322	109,000
Marketing and Promotional Activities	23,241	23,918	23,241
Location Brochure	7,000	5,717	7,000
Remplan	5,166	5,165	5,166
Tourism Development	55,000	23,939	24,999
Forecast ID and Profile ID	32,000	-	-
Total Projects	199,407	146,060	169,406
Total Recurrent Expenditure	357,613	319,979	340,876
Net Subsidy (Contribution to General Funds)	357,613	318,179	339,076

311 Economic Land and Property Services Management

Recurrent Expenditure

Employment Costs

Depreciation Charge	3,750	3,750	3,750
Fringe Benefits Tax	4,549	-	4,690
Salaries and Wages - Annual Leave	9,901	20,576	8,503
Salaries and Wages - Long Service Leave	2,106	1,809	1,809
Salaries and Wages	107,108	85,982	88,192
Superannuation	16,966	9,586	9,547
Uniforms & Protective Clothing	250	216	250
Workers Compensation	2,925	-	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Motor Vehicle Expenses	5,850	3,873	5,000
Service Fees			
Service Fee - Management and Accounting	11,320	10,163	9,061
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Accommodation	849	312	360
Other			
Plant and equipment less than \$3,000	500	-	-
Purchases Sundry	500	-	-
Utilities - Telephone	350	-	-
Total Recurrent Expenditure	181,303	148,872	143,943
Net Subsidy (Contribution to General Funds)	181,303	148,872	143,943

305 Zig Zag Cultural Centre

Recurrent Income

Sale of Goods	(2,100)	(1,822)	(2,000)
Fees and Charges	(158,948)	(174,340)	(150,205)
ZZCC Conference and Seminar Rooms Hire - Halls and Building	(26,680)	(26,872)	(25,654)
ZZCC Art Gallery Hire - Halls and Building	(8,652)	(10,551)	(8,656)
ZZCC Art Gallery Sale of Goods	(19,121)	(24,331)	(19,163)
ZZCC Cafe Facility (Lease) Reimbursements - General	(15,758)	(15,289)	(15,299)
ZZCC Cafe Facility (Lease) Leases & Licenses	(24,500)	(24,450)	(25,000)
ZZCC Centre Sales Fees - Programmes	(914)	(15)	(887)
ZZCC Centre Sales Sale of Goods	(63,323)	(72,833)	(55,546)
Total Fees and Charges	(161,048)	(176,162)	(152,205)
Total Recurrent Income	(161,048)	(176,162)	(152,205)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	12,633	20,678	12,400
Salaries and Wages - Long Service Leave	2,687	2,638	2,638
Salaries and Wages	136,664	162,473	153,401
Salaries and Wages - Casual & Relief	19,570	2,451	-
Superannuation	18,280	22,809	21,012
Uniforms & Protective Clothing	850	315	850
Workers Compensation	3,732	3,859	3,859

Service Fees

Service Fee - Management and Accounting	24,677	22,030	19,754
Service Fee - Human Resources	10,810	8,681	9,196
Service Fee - Information Technology	47,101	43,184	42,814

Other

Depreciation - Buildings	117,449	117,087	116,286
Goods for Resale	36,970	36,447	36,500
Minor Furniture & Equipment (< \$3,000)	4,000	3,958	4,000
Purchases - Consumables	2,040	1,981	2,000
Purchases - Sundry	4,880	5,317	4,000
Advertising and Promotions	24,310	22,595	22,500
Utilities - Telephone	2,421	2,091	2,350

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maintenance - Buildings Salaries and Wages	-	80	-
Maintenance - Buildings Purchases - Materials	1,070	1,775	984
Maintenance - Buildings Purchases - Sundry	12,633	19,075	12,100
Maintenance - Buildings Contractor - General	52,864	39,159	47,607
Maintenance - Buildings Utilities - Electricity	24,596	21,007	23,425
Maintenance - Buildings Utilities - Gas	5,001	6,263	4,763
Maintenance - Buildings Utilities - Water	8,203	6,792	7,812
Maintenance - Buildings Insurance	6,974	6,770	6,771
Maintenance - Buildings Maintenance	20,549	11,233	19,359
Maintenance - Buildings ESL Charges	2,343	2,297	2,297
Total Building Occupancy and Maintenance	134,232	114,453	125,118
Zig Zag Cultural Centre	35,345	38,137	34,292
Zig Zag Cafe	17,807	15,676	17,276
Zig Zag Cultural Centre	68,519	56,390	58,162
Zig Zag Cafe	12,561	4,249	15,388
Total Building Occupancy and Maintenance	134,232	114,453	125,118
Total Recurrent Expenditure	603,306	592,968	578,678
Net Subsidy (Contribution to General Funds)	442,258	416,806	426,473
396 Kalamunda History Village			
Recurrent Income			
Reimbursements - General	(1,326)	(452)	(1,288)
Reimbursements - Insurance	-	(20,104)	(20,104)
Fees - Miscellaneous	(61,206)	(58,792)	(60,880)
Total Recurrent Income	(62,532)	(79,348)	(82,272)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	6,298	7,161	5,854
Salaries and Wages - Long Service Leave	1,340	1,245	1,245
Salaries and Wages	76,537	64,520	60,136
Salaries and Wages - Casual & Relief	2,101	15,860	16,703
Superannuation	7,869	6,130	7,599
Uniforms & Protective Clothing	600	-	-
Workers Compensation	2,071	2,106	2,106
Service Fees			
Service Fee - Management and Accounting	15,281	13,345	11,961
Service Fee - Human Resources	6,694	5,250	5,568
Other			
Donations	27,821	27,275	27,275
Depreciation - Buildings	14,144	13,993	14,005
Purchases - Sundry	692	158	564
Utilities Telephone	309	365	300
Maintenance - Buildings Salaries and Wages	908	882	882
Maintenance - Buildings Purchases - Materials	2,409	1,743	2,362
Maintenance - Buildings Purchases - Sundry	7,112	17,031	18,386
Maintenance - Buildings Contractor - General	13,834	63,292	61,530
Maintenance - Buildings Overheads - Labour	862	838	837

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maintenance - Buildings Overheads - Plant	231	231	231
Maintenance - Buildings Utilities - Electricity	5,687	5,054	5,416
Maintenance - Buildings Utilities - Telephone	824	413	800
Maintenance - Buildings Utilities - Water	2,459	1,829	2,342
Maintenance - Buildings Insurance	3,088	2,998	2,998
Maintenance - Buildings Maintenance	8,046	4,086	7,812
Maintenance - Buildings Depreciation	378	378	378
Maintenance - Buildings ESL Charges	499	501	499
Total Building Occupancy and Maintenance for Museums	46,337	99,275	104,473
History Village (Museum)	12,592	10,936	12,592
Overflow Cottage (8 Lindsay Street)	2,192	2,020	2,192
Stirk Cottage	781	514	781
History Village (Museum)	26,852	84,078	84,988
Overflow Cottage (8 Lindsay Street)	2,600	962	2,600
Stirk Cottage	1,320	766	1,320
Total Building Occupancy and Maintenance for Museums	46,337	99,275	104,473
Total Recurrent Expenditure	208,094	256,683	257,789
Net Recurrent Income/Expenditure	145,562	177,334	175,517
Net Subsidy (Contribution to General Funds)	145,562	177,334	175,517

397 Kalamunda Performing Arts Centre

Recurrent Income

Hire - Halls and Building	(267)	(164)	(259)
Kalamunda Performing Arts Centre	(267)	(164)	(259)
Hire - Halls and Building	(1,620)	(1,703)	(1,573)
Kalamunda Performing Arts Centre	(1,620)	(1,703)	(1,573)
Hire - Halls and Building	(43,479)	(41,564)	(44,211)
Agricultural Hall	(13,985)	(14,895)	(15,851)
Kalamunda Performing Arts Centre	(29,494)	(26,668)	(28,360)
Fees - Programmes	(29,922)	(33,419)	(27,109)
Kalamunda Performing Arts Centre	(29,922)	(33,419)	(27,109)
Contributions - General	(29,404)	(26,428)	(28,480)
Reimbursements - General	(27,115)	(22,252)	(26,300)
Hire - Halls and Building	(1,180)	(830)	(1,600)
Total Recurrent Income	(132,987)	(126,360)	(129,532)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	7,517	10,278	7,703
Salaries and Wages - Long Service Leave	1,599	1,639	1,639
Salaries and Wages	89,511	80,437	89,210
Salaries and Wages - Casual and Relief	39,547	49,357	38,547
Superannuation	13,610	13,770	13,793
Uniforms & Protective Clothing	425	-	425
Workers Compensation	3,176	3,403	3,403

Service Fees

Service Fee - Management and Accounting	21,847	19,539	17,488
Service Fee - Human Resources	9,570	7,667	8,141

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Service Fee - Information Technology	11,304	10,221	10,275
Other			
Minor Furniture & Equipment (< \$3,000)	16,000	7,931	20,000
Purchases Materials	2,611	2,328	2,560
Purchases - Sundry	7,946	14,524	14,653
Advertising and Promotions	10,034	8,576	8,955
Subscriptions	6,569	1,009	950
Utilities - Telephone	206	261	200
Programmes Purchases - Sundry	561	714	550
Programmes Consultants	2,246	1,900	7,104
Programmes Contractor - General	6,222	5,671	6,100
Programmes Equipment Hire and Lease	-	104	-
Programmes Maintenance	18,390	19,890	13,000
Total Programmes	27,419	28,279	26,754
KPAC Programmes	27,419	28,279	26,754
Total Programmes	27,419	28,279	26,754
Depreciation - Buildings	95,032	98,691	93,169
Depreciation - Plant and Equipment	868	1,275	859
Maintenance - Buildings Salaries and wages	207	254	203
Maintenance - Buildings Purchases - Materials	6,232	3,064	6,107
Maintenance - Buildings Purchases - Sundry	22,363	20,052	28,073
Maintenance - Buildings Contractor - General	60,443	57,353	53,356
Maintenance - Buildings Utilities - Electricity	7,854	13,759	7,450
Maintenance - Buildings Utilities - Telephone	1,527	1,210	1,500
Maintenance - Buildings Utilities - Water	10,738	9,547	10,550
Maintenance - Buildings Insurance	6,009	5,906	5,904
Maintenance - Buildings Maintenance	20,997	4,541	20,574
Maintenance - Buildings ESL Charges	3,967	3,898	3,898
Total Performing Arts Occupancy and Maintenance	140,338	119,583	137,615
Kostera Oval Kiosk	353	262	347
Kalamunda Performing Arts	38,560	46,577	37,885
Kalamunda Performing Arts	101,425	72,744	99,383
Total Performing Arts Occupancy and Maintenance	140,338	119,583	137,615
Total Recurrent Expenditure	505,129	478,768	496,340
Net Recurrent Income/Expenditure	372,142	352,408	366,808
Non Recurrent Expenditure			
Purchases - Furniture & Equipment Purchases - Assets	15,000	26,088	35,130
Total Non Recurrent Expenditure	15,000	26,088	35,130
Net Subsidy (Contribution to General Funds)	387,142	378,495	401,938
221 Land and Property Services Coordination			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	7,125	3,710	3,405
Salaries and Wages - Long Service Leave	1,517	724	724
Salaries and Wages	77,131	34,813	32,833
Superannuation	8,005	5,122	3,823

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Uniforms & Protective Clothing	250	-	-
Workers Compensation	2,107	-	-
Service Fees			
Service Fee - Management and Accounting	5,660	5,082	4,531
Service Fee - Human Resources	2,479	1,984	2,109
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Accommodation	849	283	360
Other			
Purchases - Sundry	2,000	391	1,092
Advertising and Promotions	5,000	643	2,000
Consultants	5,000	-	5,000
Valuations	20,000	8,640	20,000
Total Recurrent Expenditure	146,543	70,028	84,440
Non Recurrent Expenditure			
Loans - Principal Repayments - loan 224	165,380	156,524	156,524
Total Non Recurrent Expenditure	165,380	156,524	156,524
Net Subsidy (Contribution to General Funds)	311,923	226,552	240,964

350 Community Halls and Buildings

Recurrent Income

Liquor Permits	(1,155)	(1,048)	(1,144)
Reimbursements - General	(1,000)	(856)	-
Hire - Halls and Building	(248,808)	(273,996)	(241,257)
Carmel Hall	(1,604)	(2,719)	(1,542)
Cyril Road Hall	(28,726)	(32,733)	(27,910)
Falls Farm	(14,122)	(12,307)	(13,675)
Forrestfield Hall	(14,928)	(18,657)	(14,450)
Gooseberry Hill Hall	(12,035)	(12,998)	(11,668)
Gooseberry Hill Multi-Use Facility	(13,569)	(14,448)	(13,143)
Lesmurdie Hall	(20,684)	(22,485)	(20,081)
Anderson Road Community Centre	(9,571)	(9,947)	(9,299)
Jack Healey Centre	(47,836)	(59,911)	(46,381)
Woodlupine Family & Community Centre	(55,965)	(54,210)	(54,293)
Headingly Road Cottage	(3,801)	(4,272)	(3,655)
Kalamunda Town Square Hall	(9,208)	(10,703)	(8,950)
Jorgenson Pavillon	(13,916)	(15,245)	(13,477)
Stirk Park	(852)	(923)	(819)
Forrestfield Exhibition Room	(1,991)	(2,438)	(1,914)

Total Recurrent Income

(250,963) (275,901) (242,401)

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	6,213	9,796	6,113
Salaries and Wages - Long Service Leave	1,322	1,300	1,300
Salaries and Wages	67,208	68,176	66,134
Superannuation	10,646	10,505	10,476
Uniforms & Protective Clothing	250	242	250
Workers Compensation	1,836	1,902	1,902

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Service Fees			
Service Fee - Management and Accounting	11,320	10,163	9,061
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Accommodation	849	998	871
Other			
Maintenance - Buildings Purchases - Materials	10,090	3,276	9,038
Maintenance - Buildings Purchases - Sundry	17,172	18,151	17,172
Maintenance - Buildings Contractor - General	8,194	12,038	8,033
Maintenance - Buildings Utilities - Electricity	38,903	37,361	37,050
Maintenance - Buildings Utilities - Gas	3,814	1,560	3,632
Maintenance - Buildings Utilities - Telephone	5,871	4,393	5,700
Maintenance - Buildings Utilities - Water	18,521	13,190	17,639
Maintenance - Buildings Insurance	13,358	12,971	12,969
Maintenance - Buildings ESL Charges	6,140	6,021	6,020
Total Building Occupancy Costs	122,062	108,961	117,253
Anderson Road Community Centre (Primary School)	7,531	6,979	6,273
Carmel Hall	2,627	2,212	2,898
Cyril Road Hall	4,844	4,581	4,579
Falls Farm	4,285	4,633	4,276
Forrestfield Hall	6,267	4,573	6,381
Gooseberry Hill Hall and CHC	5,271	4,935	6,276
Gooseberry Hill Multi Use Hall	4,750	2,837	7,648
Headingly Road House	2,380	2,021	1,998
Jack Healey Centre (Except Kitchen)	29,756	21,512	23,204
Jorgensen Park Pavilion	4,415	4,606	4,946
Jorgensen Park Cottage	3,212	3,029	3,351
Lesmurdie Hall	6,944	6,860	6,752
Stirk Park Sound Shell	40	105	116
Town Square Hall	3,510	2,688	3,660
Woodlupine Centre	36,229	37,390	34,895
Total Building Occupancy Costs	122,062	108,961	117,253
Minor Furniture & Equipment (< \$3,000)	6,800	9,334	11,800
Minor Plant & Equipment (< \$3,000)	300	-	-
Donations to Community Groups	22,000	31,719	22,000
Subscriptions	1,051	938	1,030
Utilities - Telephone	360	-	-
Total Recurrent Expenditure	266,596	266,638	260,971
Net Recurrent Income/Expenditure	15,633	(9,263)	18,570
Non Recurrent Expenditure			
Purchases - Furniture and Equipment	-	3,884	7,000
Total Non Recurrent Expenditure	-	3,884	7,000
Net Subsidy (Contribution to General Funds)	15,633	(5,378)	25,570
530 Lease and Licences			
Recurrent Income			
Leases & Licenses	(113,911)	(113,981)	(117,050)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
NBN Tower Weston Road Pickering Brook	(12,000)	-	-
Communication Towers	(15,000)	(36,316)	(28,224)
Communication Tower Radio Trans, Lawnbrook Road (Motorola)	(13,098)	(6,433)	(12,474)
Edinburgh Road Community Centre	(930)	(898)	(886)
Grove Road Centre (Kala Out of School Care)	(3,651)	(3,477)	(3,477)
Hartfield Country Club	(8,214)	(3,792)	(7,823)
31 Canning Road (DOME, Old Council, Community)	(8,000)	(5,250)	(5,000)
Maida Vale Reserve Oval	(6,426)	(5,604)	(6,120)
Ollie Worrall Oval	(3,145)	(691)	(2,995)
Paxwold (Kanyana)	(196)	(184)	(187)
Pickering Brook Hardcourts	(1,828)	(1,741)	(1,741)
Ray Owen Pavilion	-	(806)	(644)
Rollerama	(31,409)	(33,043)	(30,465)
Scott Reserve Oval	(10,014)	(9,345)	(9,537)
Woodlupine Family Centre (Lease)	-	(6,403)	(7,477)
Total Lease and Licences Income	(113,911)	(113,981)	(117,050)
Reimbursements - General	(102,350)	(88,011)	(97,429)
Forrestfield Scout Hall	(318)	(11)	(309)
Scott Reserve Pavilion	(7,076)	(7,251)	(6,870)
Communication Tower Radio Trans, Lawnbrook Road (Motorola)	(9,033)	(9,581)	(8,770)
Edinburgh Road Community Centre	(2,516)	(2,169)	(2,443)
Forrestfield Tennis Club Pavilion	(106)	(56)	(103)
Grove Road Centre (Kala Out of School Care)	(2,060)	(1,959)	(2,000)
Hartfield Hockey Pavilion	(64)	(70)	(62)
Hartfield Park Rugby Pavilion	(5,809)	(5,879)	(5,640)
Hartfield Park Soccer Pavilion	(17,405)	(12,762)	(16,898)
Kalamunda Archery Club	(128)	(52)	(124)
Kalamunda Pistol Club	(794)	(1,103)	(771)
31 Canning Road (DOME, Old Council, Community)	(5,439)	(4,763)	(5,281)
Kalamunda Toy Library	(392)	(433)	(381)
Lapidary Club	(138)	(98)	(134)
Lawnbrook Horse and Pony Pavilion	(1,061)	(919)	(1,030)
Lesmurdie Tennis Pavilion	(116)	(133)	(113)
Maida Vale Tennis Pavilion	49	(163)	48
Morrison Oval Pavilion	(6,180)	(3,281)	(6,000)
Norm Sadler Pavilion	(7,210)	(5,141)	(7,000)
Pat Moran Pavilion	(7,321)	(7,365)	(7,108)
Paxwold (Kanyana)	(7,425)	(8,029)	(7,209)
Rangeview Tennis Pavilion	(2,369)	(850)	(2,300)
Ray Owen Pavilion	(9,420)	(9,841)	(9,146)
Rollerama	(266)	(515)	(258)
Sanderson Road Centre	(7)	(7)	(7)
Town Square Theatre	(128)	(100)	(124)
Woodlupine Family Centre (Lease)	(3,448)	(2,941)	(3,348)
Kalamunda BMX	(3,486)	(1,634)	(3,384)
Skamp Hall (School of Kalamunda Area Motor Programme)	(684)	(904)	(664)
Anderson Road Community Centre (Men's Shed)	(2,000)	-	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Total Reimbursements Income	(102,350)	(88,011)	(97,429)
Total Recurrent Income	(216,261)	(201,992)	(214,479)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	11,607	15,154	11,421
Salaries and Wages - Long Service Leave	2,469	2,430	2,430
Salaries and Wages	125,563	124,400	123,556
Superannuation	17,851	17,627	17,566
Uniforms & Protective Clothing	500	223	500
Workers Compensation	3,429	3,553	3,553
Service Fees			
Service Fee - Management and Accounting	20,941	18,694	16,763
Service Fee - Human Resources	9,173	7,335	7,804
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Accommodation	2,546	2,964	2,612
Other			
Minor Furniture and Equipment (under \$ 3,000)	400	135	400
Purchases - Sundry	3,570	1,662	3,500
Advertising and Promotions	2,164	-	2,122
Consultants	6,304	-	6,180
Donations	2,040	-	2,000
Valuations	3,152	2,100	3,090
Utilities - Telephone	382	291	371
Maintenance - Buildings Purchases - Materials	800	184	184
Maintenance - Buildings Contractor General	-	(24)	408
Maintenance - Buildings Utilities - Electricity	81,694	61,216	76,814
Maintenance - Buildings Utilities - Gas	4,630	4,358	4,410
Maintenance - Buildings Utilities - Telephone	1,600	973	-
Maintenance - Buildings Utilities - Water	25,121	22,786	24,467
Maintenance - Buildings Insurance	50,577	43,635	47,523
Maintenance - Buildings ESL Charges	12,947	11,980	12,831
Total Building Maintenance	177,369	145,109	166,638
Anderson Road Community Centre (Men's Shed)	2,000	-	-
Barton's Mill Chapel at Pickering Brook Heritage Centre	227	202	205
Carmel School (Scouts)	356	315	317
Central Hall (KADS)	1,968	1,671	1,643
31 Canning Road (DOME, Police, Community Centre)	5,269	4,443	4,816
Forrestfield Bowling Club	3,483	2,947	2,960
Edinburgh Road Centre (FIRS)	3,982	3,076	4,427
Forrestfield Rugby Club	10,629	8,712	8,744
Forrestfield Scout Hall	485	434	739
Forrestfield Tennis Club	597	530	595
Hartfield Country Club	4,377	3,988	4,020
Kalamunda Archery Club	605	540	623
Kalamunda BMX Track	3,552	2,584	3,806
Kalamunda Club	3,234	2,840	2,851
Kalamunda Hockey Club	1,126	1,007	1,037

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Kalamunda Lapidary Club	1,501	1,835	1,287
Kalamunda Pistol Club	1,940	1,626	1,178
Kalamunda Rifle Club	147	128	128
Kalamunda Tennis Club	686	605	609
Lesmurdie Guide Hall	638	564	568
Sanderson Road Centre (Previously Lesmurdie Pre-School)	1,088	963	977
Lesmurdie Tennis Club	890	776	747
Maida Vale Preschool	1,033	926	938
Maida Vale Tennis Club	1,283	1,129	1,096
Morrison Oval Pavilion	8,005	6,212	10,636
Norm Sadler Pavilion	12,245	9,359	10,873
Pat Moran Pavilion	12,394	12,068	9,271
Pickering Brook Sports Club	3,532	3,076	3,076
Rangeview Tennis Club	2,816	2,273	3,292
Ray Owen Pavilion	11,855	8,947	11,618
Reid Oval Changerooms	373	324	324
Reid Oval Pavilion	1,656	1,495	1,517
Rollerama	3,205	2,789	2,644
Scott Reserve Pavilion	14,187	11,362	14,797
SKAMP Hall	1,476	1,292	1,191
Toy Library	1,053	842	996
Vintage Car Club	2,479	2,215	2,239
Vintage Car Club - House	1,011	880	880
Walliston Pony Club	1,996	1,550	1,893
Grove Road Centre (Previously Walliston Pre-School)	959	829	2,984
Paxwold Site	7,939	6,488	6,488
Forrestfield Soccer Club	16,816	13,204	20,753
Woodlupine Family Centre	8,184	6,347	6,691
Phone Tower - Vodafone, Telstra, Optus	293	255	255
Radio Trans - Motorola	12,951	11,074	9,521
Small Radio Tower	448	389	389
Kalamunda Men's Shed (Falls Rd, Lesmurdie)	400	-	-
Total Building Maintenance	177,369	145,109	166,638
Total Recurrent Expenditure	408,301	358,951	387,632
Net Recurrent Income/Expenditure	192,040	156,959	173,153
Non Recurrent Expenditure			
Non Recurrent Projects Purchases - Sundry	23,000	678	5,000
Total Non Recurrent Projects	23,000	678	5,000
Sub Metres	18,000	2,494	4,000
Keys	5,000	678	1,000
Total Non Recurrent Projects	23,000	3,173	5,000
Total Non Recurrent Operating	23,000	678	5,000
Net Subsidy (Contribution to General Funds)	215,040	157,637	178,153
385 Community Care			
Recurrent Income			
Contributions - General	-	(65,975)	(65,064)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Reimbursements - General	-	(74,067)	(75,550)
Interest - Bank	-	(16)	(51)
Fees - Programmes	-	(50,918)	(56,500)
Total	-	(190,976)	(197,165)
Meals / Daily Activity (Non-HACC) Fees and Charges	-	(51,515)	(57,050)
CVS Funding	-	(65,991)	(65,115)
Brokerage	-	(73,470)	(75,000)
Total	-	(190,976)	(197,165)
Fees and Charges Leases & Licenses	-	(2,814)	-
Fees and Charges Fees - Programmes	-	(8,766)	(8,000)
Cancellation Fee Income - HACC	-	(8,766)	(8,000)
Fees and Charges (NO GST) Fees - Community Care	-	(237,925)	(247,915)
Total Programmes	-	(237,925)	(247,915)
Centre Based Day Care - HACC Fees (NO GST)	-	(20,157)	(23,387)
In Home Social Support - HACC Fees (NO GST)	-	(18,124)	(19,578)
Transport CBDC - Fees (NO GST)	-	(12,598)	(15,370)
Respite Care - HACC Fees (NO GST)	-	(3,568)	(4,102)
Transport - HACC Fees (NO GST)	-	(35,816)	(35,794)
Home Maintenance - HACC Fees (NO GST)	-	(36,833)	(38,272)
Domestic Assistance - HACC Fees (NO GST)	-	(99,610)	(100,880)
Personal Care Fees - HACC Fees (NO GST)	-	(10,760)	(10,036)
Other Food Services (Meal Preparation at Home) - HACC Fees (NO GST)	-	(460)	(496)
Total Programmes	-	(237,925)	(247,915)
Government Grants - State Operating	-	(2,660,258)	(2,660,259)
Total Government Grants Recurrent	-	(2,660,258)	(2,660,259)
Centre Based Day Care HACC Grant	-	(728,349)	(728,350)
In Home Social Support HACC Grant	-	(311,260)	(311,260)
Respite Care (for Carers) HACC Grant	-	(84,412)	(84,412)
Counselling Support Info + Advocacy HACC Grant	-	(109,678)	(109,677)
Transport HACC Grant	-	(299,436)	(299,435)
Home Maintenance	-	(326,729)	(326,729)
Domestic Assistance HACC Grant	-	(456,701)	(456,700)
Personal Care HACC Grant	-	(159,337)	(159,337)
Transport CBDC HACC Grant	-	(169,747)	(169,747)
Other Food Services	-	(14,611)	(14,612)
Total Government Grants Recurrent	-	(2,660,258)	(2,660,259)
Total Recurrent Income	-	(3,100,739)	(3,113,339)
Recurrent Expenditure			
Programmes Training	-	-	7,279
Programmes Fringe Benefits Tax	-	5,791	7,910
Programmes Salaries and Wages - Annual Leave	-	169,701	147,299
Programmes Salaries and Wages - Long Service Leave	-	31,589	31,351
Programmes Salaries and Wages	-	2,368,202	1,770,744
Programmes Superannuation	-	237,729	215,164
Programmes Travel	-	80,140	76,506
Programmes Uniforms & Protective Clothing	-	295	46

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Programmes Workers Compensation	-	49,769	49,769
Programmes Printing and Stationery	-	888	4,135
Programmes Purchases - Consumables	-	617	-
Programmes Purchases - Materials	-	2,072	20,000
Programmes Purchases - Sundry	-	20,095	27,000
Programmes Service Fee - Management and Accounting	-	46,696	41,845
Programmes Service Fee - Human Resources	-	11,979	12,726
Programmes Service Fee - Information Technology	-	38,866	38,533
Programmes Audit Fees	-	410	3,830
Programmes Contractor - General	-	63,552	254,838
Programmes Overheads - Plant	-	45,254	54,997
Programmes Utilities - Telephone	-	7,653	11,000
Programmes Insurance	-	1,786	2,388
Programmes Depreciation - Buildings	-	15,537	15,765
Programmes Depreciation - Furniture and Equipment	-	6,919	7,100
Programmes Depreciation - Plant and Equipment	-	22,517	23,383
Programmes Service Fee - Accommodation	-	58,319	87,190
Programmes Subscriptions	-	3,469	5,377
Total Programmes	-	3,289,844	2,916,175
Centre Based Day Care - HACC	-	822,770	805,485
In Home Social Support - HACC	-	262,425	231,481
Respite Care (for Carers) - HACC	-	59,664	55,477
Counselling, Support, Information & Advocacy - HACC	-	152,657	126,096
Transport - HACC	-	311,168	277,744
Home Maintenance - HACC	-	372,024	359,293
Domestic Assistance - HACC	-	1,004,282	770,674
Personal Care - HACC	-	157,710	144,944
Transport - CBDC	-	144,259	140,415
Other Food Services	-	2,886	4,566
Total Programmes	-	3,289,844	2,916,175
Projects Salaries and Wages - Annual Leave	-	6,081	4,709
Projects Salaries and Wages - Long Service Leave	-	749	987
Projects Salaries and Wages	-	65,538	49,426
Projects Superannuation	-	6,297	5,288
Projects Workers Compensation	-	1,214	1,214
Projects Fuel and Oil	-	2,337	2,681
Projects Purchases - Consumables	-	27,840	38,850
Projects Purchases - Materials	-	18,081	66,581
Projects Purchases - Sundry	-	2,823	1,788
Projects Consultants	-	24,800	24,800
Projects Utilities - Telephone	-	153	248
Projects Service Fee - Accommodation	-	4,680	592
Total Projects	-	160,594	197,164
Meals (Non-HACC)	-	45,921	57,050
CVS Expenditure	-	89,188	65,496
Brokerage Expenditure	-	25,485	74,618
Total Projects	-	160,594	197,164

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Total Recurrent Expenditure	-	3,450,438	3,113,339
Net Recurrent Income/Expenditure	-	349,698	(0)
Non Recurrent Income			
Profit On Sale Of HACC Asset Profit On Sale Of Asset	-	(3,739)	-
Total Non Recurrent Income	-	(3,739)	-
Non Recurrent Expenditure			
Contribution	-	325,480	48,378
Non Recurrent Projects			
Salaries and Wages	-	7,257	7,257
Superannuation	-	785	785
Purchases - Sundry	-	323	323
Non Recurrent Projects	-	8,366	8,365
HACC Strategic Planning	-	8,042	8,042
Miscellaneous Equipment	-	323	323
Total Non-Recurrent Projects	-	8,366	8,365
Building Construction Contractor - General	-	4,594	4,594
Total Building Construction	-	4,594	4,594
New internal door - Peter Anderton Building	-	4,594	4,594
Total Building Construction	-	4,594	4,594
Total Non-Recurrent Expenses	-	338,440	61,337
Net Non-Recurrent Income/ Expenses	-	334,702	61,337
Net Subsidy (Contribution to General Funds)	-	684,400	61,337
387 Meals on Wheels			
Recurrent Income			
Government Grants - State Operating	-	(13,371)	(13,371)
Fees - Community Care	-	(46,361)	(49,000)
Total Recurrent Income	-	(59,732)	(62,371)
Recurrent Expenditure			
Employment Costs			
Travel	-	4,515	5,152
Other			
Purchases - Consumables	-	47,054	49,000
Purchases - Sundry	-	1,080	1,500
Service Fees			
Service Fee - Management and Accounting	-	10,361	9,299
Total Recurrent Expenditure	-	63,010	64,951
Net Subsidy (Contribution to General Funds)	-	3,278	2,580
388 CAC Packages			
Recurrent Income			
Government Grants - State Operating	-	(128,281)	(116,000)
Fees - Programmes	-	(24,174)	(29,951)
Total Recurrent Income	-	(152,455)	(145,951)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	-	7,848	7,848
Salaries and Wages - Long Service Leave	-	1,669	1,669
Salaries and Wages	-	90,776	98,632
Superannuation	-	9,472	11,144
Travel	-	10,564	9,985
Workers Compensation	-	4,776	4,776
Other			
Contribution	-	12,760	-
Minor Furniture & Equipment (< \$3,000)	-	79	4,200
Purchases - Sundry	-	2,725	4,149
Contractor - General	-	276	276
Service Fees			
Service Fee - Human Resources	-	2,399	2,531
Service Fee - Information Technology	-	8,637	8,563
Service Fee - Management and Accounting	-	6,039	5,437
Service Fee - Accommodation	-	2,723	3,500
Total Recurrent Expenditure	-	160,743	162,710
Net Subsidy (Contribution to General Funds)	-	8,288	16,759
389 National Disability Insurance Scheme			
Recurrent Income			
Government Grants - State Operating	-	(90,141)	(86,000)
Total Recurrent Income	-	(90,141)	(86,000)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	-	5,366	3,626
Salaries and Wages - Long Service Leave	-	737	737
Salaries and Wages	-	61,343	53,882
Salaries and Wages - Casual & Relief	-	1,076	1,076
Superannuation	-	7,046	6,684
Travel	-	123	240
Other			
Purchases - Sundry	-	5,824	-
Total Recurrent Expenditure	-	81,515	66,245
Net Subsidy (Contribution to General Funds)	-	(8,626)	(19,755)
302 Community Development			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	20,821	19,795	20,486
Salaries and Wages - Long Service Leave	4,431	4,358	4,358
Salaries and Wages	225,323	216,463	221,623
Superannuation	32,173	30,617	31,638
Uniforms & Protective Clothing	500	1,169	500
Utilities - Telephone	592	743	575

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Workers Compensation	6,154	6,375	6,375
Utilities - Telephone	-	542	480
Service Fees			
Service Fee - Accommodation	7,214	8,441	7,402
Service Fee - Human Resources	9,917	7,935	8,436
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Management and Accounting	22,639	20,228	18,123
Other			
Purchases - Sundry	1,118	1,020	1,096
Total Recurrent Expenditure	349,723	334,958	338,218
Net Subsidy (Contribution to General Funds)	349,723	334,958	338,218
303 Community Development Co-ordination			
Recurrent Expenditure			
Employment Costs			
Depreciation Charge	1,250	1,250	1,250
Salaries and Wages - Annual Leave	7,998	4,411	8,503
Salaries and Wages - Long Service Leave	1,701	1,809	1,809
Salaries and Wages	86,525	87,281	91,992
Superannuation	14,651	14,413	14,346
Uniforms & Protective Clothing	250	184	250
Workers Compensation	2,363	2,646	2,646
Utilities - Telephone	-	423	480
Motor Vehicle Expenses	-	324	324
Service Fees			
Service Fee - Accommodation	8,911	10,435	9,144
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	11,320	10,163	9,061
Other			
Purchases - Sundry	2,436	2,002	2,388
Total Recurrent Expenditure	151,784	147,945	154,974
Non Recurrent Expenditure			
Non Recurrent Projects Consultants	20,000	-	-
Total Non Recurrent Projects	20,000	-	-
Reconciliation Action Plan	20,000	-	-
Total Non Recurrent Expenditure	20,000	-	-
Net Subsidy (Contribution to General Funds)	171,784	147,945	154,974
320 Youth Services			
Recurrent Income			
Government Grants - State Operating	(1,000)	(1,000)	(1,000)
Total Recurrent Income	(1,000)	(1,000)	(1,000)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	6,624	786	6,116

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Salaries and Wages - Long Service Leave	1,409	1,301	1,301
Salaries and Wages	71,676	71,168	69,169
Superannuation	7,439	7,652	6,867
Uniforms & Protective Clothing	250	440	500
Workers Compensation	1,958	4,172	4,172
Service Fees			
Service Fee - Accommodation	849	998	871
Service Fee - Human Resources	6,942	5,581	5,906
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Management and Accounting	15,847	14,189	12,686
Other			
Maintenance - Buildings Purchases - Sundry	1,256	930	1,232
Maintenance - Buildings Utilities - Electricity	2,925	2,730	2,786
Maintenance - Buildings Utilities - Telephone	1,186	939	1,151
Maintenance - Buildings Utilities - Water	399	496	380
Maintenance - Buildings Insurance	1,174	408	1,140
Maintenance - Buildings ESL Charges	79	77	77
Total Building Occupancy Costs	7,019	5,580	6,766
Kalamunda Child Health Clinic	2,433	2,103	2,345
Forrestfield Child Health Clinic	4,586	3,477	4,421
Total Building Occupancy Costs	7,019	5,580	6,766
Advertising and Promotions	3,444	3,217	3,376
Donations	3,444	2,586	3,376
Programmes Salaries and Wages	-	154	-
Programmes Purchases - Sundry	41,582	40,033	41,582
Programmes Consultants	50,000	-	-
Programmes Contractor - General	10,000	10,000	10,000
Total Programmes	101,582	50,187	51,582
General Programming	39,460	38,147	39,460
School Holiday Programming	2,122	2,040	2,122
Constable Care Child Safety Foundation	10,000	10,000	10,000
Youth at Risk Program	50,000	-	-
Total Programmes	101,582	50,187	51,582
Total Recurrent Expenditure	247,324	185,130	189,813
Net Recurrent Income/Expenditure	246,324	184,130	188,813
Non Recurrent Expenditure			
Non Recurrent Projects Purchases Sundry	-	1,000	-
Non Recurrent Projects Utilities Telephone	500	448	500
Non Recurrent Projects Donations	24,500	23,500	24,500
Total Non Recurrent Projects	25,000	24,948	25,000
Chaplaincy Program - Schools located in the Hills	10,250	10,250	10,250
Chaplaincy Program - Schools located in the Foothills	10,250	10,250	10,250
Child Health Centre Donations (High Wycombe CHC - Not City Owned)	4,500	4,448	4,500
Total Non Recurrent Expenditure	25,000	24,948	25,000
Net Non Recurrent Income/Expenses	25,000	24,948	25,000
Net Subsidy (Contribution to General Funds)	271,324	209,078	213,813

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
325 Men's Shed			
Recurrent Income			
Reimbursements - General	-	-	(35)
Total Recurrent Income	-	-	(35)
Other			
Advertising and Promotions	-	381	-
Purchases - Sundry	-	254	553
Donations	-	3,100	4,000
Maintenance - Buildings Purchases - Materials	-	394	42
Maintenance - Buildings Purchases - Sundry	-	65	466
Maintenance - Buildings Contractor - General	-	352	403
Maintenance - Buildings Utilities - Water	-	41	59
Maintenance - Buildings Insurance	-	14	14
Maintenance - Buildings ESL Charges	-	116	116
Total Building Maintenance	-	982	1,100
Men's Shed (Previous location Lesmurdie Scout Hall)	-	982	1,100
Total Building Maintenance	-	982	1,100
Total Recurrent Expenditure	-	4,717	5,653
Net Subsidy (Contribution to General Funds)	-	4,717	5,618
380 Senior Citizen Services			
Recurrent Income			
Government Grants - State Operating	(6,500)	(6,500)	(6,500)
Fees Podiatry	(60,182)	(58,903)	(58,429)
Total Recurrent Income	(66,682)	(65,403)	(64,929)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	3,399	10,003	6,689
Salaries and Wages - Long Service Leave	723	1,423	1,423
Salaries and Wages	36,769	73,411	72,363
Superannuation	6,226	12,891	12,253
Motor Vehicle Expenses	7,134	7,917	13,254
Uniforms & Protective Clothing	125	-	250
Workers Compensation	1,004	2,081	2,081
Service Fees			
Service Fee - Accommodation	424	884	2,369
Service Fee - Human Resources	2,479	3,967	4,218
Service Fee - Information Technology	4,710	8,637	8,563
Service Fee - Management and Accounting	5,660	10,163	9,061
Other			
Advertising and Promotions	4,019	944	3,940
Contractor - Podiatrist	61,993	51,669	60,777
Depreciation - Furniture and Equipment	530	525	525
Depreciation - Buildings	32,187	32,890	31,868
Printing and Stationery	423	494	415
Purchases - Consumables	6,500	4,310	6,500
Programmes	3,000	419	3,000

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Presentation of education and information sessions	3,000	419	3,000
Total Programmes	3,000	419	3,000
Total Recurrent Expenditure	177,305	222,630	239,549
Net Recurrent Income/Expenditure	110,623	157,227	174,620
Non Recurrent Expenditure			
Non Recurrent Projects - Salaries and Wages	-	1,106	-
Non Recurrent Projects - Consultants	10,000	-	-
Total Non Recurrent Projects	10,000	1,106	-
Age Friendly Community	10,000	1,106	-
Total Non Recurrent Expenditure	10,000	-	-
Net Subsidy (Contribution to General Funds)	120,623	157,227	174,620

381 Disability Services

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	3,399	-	-
Salaries and Wages - Long Service Leave	723	-	-
Salaries and Wages	36,769	-	-
Superannuation	6,226	-	-
Uniforms & Protective Clothing	125	-	-
Workers Compensation	1,004	-	-
Motor Vehicle Expenses	7,134	-	-

Service Fees

Service Fee - Accommodation	424	-	-
Service Fee - Human Resources	2,479	-	-
Service Fee - Information Technology	4,710	-	-
Service Fee - Management and Accounting	5,660	-	-

Other

Advertising and Promotions	1,149	706	1,126
Programmes Purchases - Sundry	15,330	2,567	15,330
Programmes Advertising and Promotions	1,500	1,780	1,500
Programmes Consultants	4,550	-	1,550
Programmes Contractors	1,620	14,249	1,620
Programmes Equipment Hire and Lease	-	389	-

Total Programmes	23,000	18,985	20,000
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Access Projects	20,000	18,985	20,000
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Disability Awareness Week	3,000	-	-
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Total Programmes	23,000	18,985	20,000
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Total Recurrent Expenditure	92,802	19,303	21,126
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Net Subsidy (Contribution to General Funds)	92,802	19,303	21,126
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330 Recreation Services

Recurrent Income

Income

Government Grants - State Operating	(116,666)	(121,670)	(121,670)
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Total Recurrent Income	(116,666)	(121,670)	(121,670)
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Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Recurrent Expenditure			
Employment Costs			
Motor Vehicle Expenses	657	507	571
Depreciation Charge	10,400	10,400	10,400
Salaries and Wages - Annual Leave	22,319	20,053	21,749
Salaries and Wages - Long Service Leave	4,748	4,627	4,627
Salaries and Wages	241,450	220,465	227,284
Superannuation	27,066	24,415	26,394
Uniforms & Protective Clothing	875	434	875
Utilities - Telephone	25	502	-
Workers Compensation	6,594	6,768	6,768
Service Fees			
Service Fee - Accommodation	4,456	5,204	4,572
Service Fee - Human Resources	15,371	15,870	16,873
Service Fee - Information Technology	47,101	43,184	42,814
Service Fee - Management and Accounting	35,091	40,457	36,245
Other			
Advertising and Promotions	5,100	5,669	5,000
Subscriptions	669	-	656
Donations	40,800	37,087	40,000
Purchases - Sundry	816	549	800
Projects Purchases - Sundry	8,990	5,819	8,800
Projects Consultants	-	1,067	-
Projects Contractor - General	-	318	-
Projects Donations	100,000	122,037	100,318
Total Projects	108,990	129,241	109,118
Walking Program	800	210	300
Club Volunteer Development	5,184	4,302	5,000
Bike Event	3,006	2,692	3,500
Kids Sport Program - DSR Grant Funded	100,000	122,037	100,318
Total Projects	108,990	129,241	109,118
Utilities - Telephone	265	397	257
Total Recurrent Expenditure	572,793	565,828	555,003
Net Recurrent Income/Expenditure	456,127	444,158	433,333
Non Recurrent Expenditure			
Non Recurrent Projects Purchases Sundry	-	490	500
Non Recurrent Projects Advertising and Promotions	-	273	272
Non Recurrent Projects Consultants	53,000	25,949	40,734
Non Recurrent Projects Contractors	-	4,300	-
Total Non Recurrent Projects	53,000	31,011	41,506
Trails Loop Project	3,000	4,376	10,000
Stirk Park Redevelopment Masterplan	-	26,635	31,506
Maida Vale Reserve Masterplan	50,000	-	-
Total Non Recurrent Projects	53,000	31,011	41,506
Loans - Principal Repayment	207,230	195,106	195,106
Total Non Recurrent Expenditure	260,230	226,117	236,612

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Net Subsidy (Contribution to General Funds)	716,357	670,275	669,945
331 Ray Owen Sports Centre			
Recurrent Income			
Fees and Charges	(11,063)	(17,394)	(9,189)
Ray Owen Stadium Fees - Programmes	(2,321)	(960)	(702)
Ray Owen Stadium Hire - Halls and Building	(8,742)	(16,434)	(8,487)
Total Fees and Charges	(11,063)	(17,394)	(9,189)
Reimbursements - General	(65,564)	(48,127)	(63,654)
Total Recurrent Income	(76,627)	(65,521)	(72,843)
Recurrent Expenditure			
Employment Costs			
Motor Vehicle Expenses	2,037	1,014	1,850
Depreciation Charge	800	800	800
Salaries and Wages - Annual Leave	2,225	15,127	3,429
Salaries and Wages - Long Service Leave	473	730	730
Salaries and Wages	24,073	22,066	27,099
Superannuation	2,954	3,321	4,298
Uniforms & Protective Clothing	128	-	178
Utilities - Telephone	50	78	-
Workers Compensation	657	1,067	1,067
Service Fees			
Service Fee - Accommodation	637	753	653
Service Fee - Human Resources	1,607	-	-
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	3,668	5,393	4,873
Other			
Advertising and Promotions	2,040	1,818	2,000
Purchases - Consumables	510	266	500
Maintenance	258	-	250
Utilities - Telephone	961	885	933
Projects Salaries and Wages	2,312	3,105	1,512
Ray Owen Programmes	2,312	3,105	1,512
Depreciation - Buildings	159,447	158,959	157,868
Maintenance - Buildings Salaries and Wages	225	220	220
Maintenance - Buildings Purchases - Materials	6,024	762	5,900
Maintenance - Buildings Purchases - Sundry	33,278	35,390	44,366
Maintenance - Buildings Contractor - General	87,044	82,975	85,255
Maintenance - Buildings Utilities - Electricity	33,532	38,708	40,974
Maintenance - Buildings Utilities - Gas	898	605	882
Maintenance - Buildings Utilities - Water	5,722	1,997	5,618
Maintenance - Buildings Insurance	10,636	10,442	10,443
Maintenance - Buildings Maintenance	39,134	38,220	26,576
Maintenance - Buildings ESL Charges	3,789	3,694	3,720
Total Ray Owen Stadium Occupancy and Maintenance Costs	220,282	213,012	223,954
Ray Owen Sports Stadium	61,706	70,335	68,637
Ray Owen Sports Stadium	158,576	142,677	155,317

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Total Ray Owen Stadium Occupancy and Maintenance Costs	220,282	213,012	223,954
Total Recurrent Expenditure	434,539	437,031	440,557
Net Recurrent Income/Expenditure	357,912	371,510	367,714
Non Recurrent Expenditure			
Purchases - Plant and Equipment	20,000	-	-
Total Non Recurrent Expenditure	20,000	-	-
Net Subsidy (Contribution to General Funds)	377,912	371,510	367,714
334 Foothills Netball Centre			
Recurrent Income			
Hire - Halls and Buildings	(15,447)	(19,415)	(14,997)
Total Recurrent Income	(15,447)	(19,415)	(14,997)
Recurrent Expenditure			
Other			
Depreciation Buildings	19,778	21,230	19,582
Maintenance - Buildings Salaries and Wages	-	197	-
Maintenance - Buildings Purchases Materials	-	313	-
Maintenance - Buildings Purchases - Sundry	2,016	3,313	1,981
Maintenance - Buildings Contractor General	9,119	11,879	8,963
Maintenance - Buildings Utilities - Electricity	2,018	1,798	1,984
Maintenance - Buildings Utilities - Water	1,286	122	1,264
Maintenance - Buildings Insurance	1,132	1,113	1,113
Maintenance - Buildings Maintenance	4,929	232	4,845
Maintenance - Buildings ESL Charges	928	912	912
Total Foothills Netball Centre Occupancy and Building Maintenance Costs	21,428	19,879	21,062
Maida Vale Netball Building	6,057	5,262	5,954
Maida Vale Netball Building	15,371	14,617	15,108
Total Foothills Netball Centre Occupancy and Building Maintenance Costs	21,428	19,879	21,062
Total Recurrent Expenditure	41,206	41,109	40,644
Net Recurrent Income/Expenditure	25,759	21,695	25,647
Net Subsidy (Contribution to General Funds)	25,759	21,695	25,647
335 Hartfield Park Recreation Centre			
Recurrent Income			
Fees - Crèche	(8,378)	(7,575)	(8,134)
Fees - Gym	(102,816)	(92,016)	(112,816)
Fees - Programmes	(190,396)	(192,512)	(194,559)
Hire - Equipment	(1,270)	(1,321)	(1,233)
Hire - Halls and Building	(88,805)	(103,918)	(86,218)
Sale of Goods	(12,622)	(12,509)	(12,622)
Sale of Goods	(4,617)	(2,976)	(4,617)
Total Recurrent Income	(408,904)	(412,826)	(420,199)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	40,794	40,170	40,170

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Salaries and Wages - Long Service Leave	8,678	8,545	8,545
Salaries and Wages	452,744	409,580	420,301
Salaries and Wages - Casual & Relief	41,382	69,154	53,833
Depreciation Charge	9,200	7,600	7,600
Superannuation	54,168	60,710	56,244
Uniforms & Protective Clothing	3,072	1,958	2,972
Utilities - Telephone	100	156	80
Workers Compensation	12,338	12,795	12,795
Service Fees			
Service Fee - Human Resources	39,998	26,802	28,473
Service Fee - Information Technology	84,782	77,676	77,066
Service Fee - Management and Accounting	91,311	62,866	56,291
Other			
Depreciation - Buildings	87,107	95,746	86,245
Goods for Resale	12,669	8,163	12,669
Plant and Equipment (<\$3,000)	4,400	10,256	10,436
Printing and Stationery	1,623	1,247	1,623
Purchases - Consumables	4,371	2,886	4,371
Purchases - Materials	2,484	2,079	2,484
Purchases - Sundry	1,126	1,060	1,093
Advertising and Promotions	14,554	11,661	14,269
Equipment Hire and Lease	49,861	48,196	47,943
Contribution	3,344	2,513	3,278
Information Technology Expenses	4,813	1,364	4,719
Subscriptions	2,921	2,695	2,864
Utilities - Telephone	3,084	2,154	2,994
Maintenance - Buildings Salaries and Wages	-	80	-
Maintenance - Buildings Purchases - Materials	-	446	-
Maintenance - Buildings Purchases - Sundry	32,406	30,671	28,000
Maintenance - Buildings Contractor - General	114,645	94,501	116,067
Maintenance - Buildings Overheads - Plant	2,552	-	2,500
Maintenance - Buildings Utilities - Electricity	26,746	34,837	36,980
Maintenance - Buildings Utilities - Gas	3,601	2,281	3,528
Maintenance - Buildings Utilities - Water	3,266	2,277	3,200
Maintenance - Buildings Insurance	6,568	6,433	6,435
Maintenance - Buildings Maintenance	18,452	8,853	18,078
Maintenance - Buildings Depreciation Charge	2,792	-	2,735
Maintenance - Buildings ESL Charges	3,718	3,643	3,643
Total Building Occupancy and Maintenance Costs	214,745	184,023	221,166
Hartfield Park Recreation Centre	71,343	68,611	80,673
Hartfield Park Recreation Centre	143,402	115,412	140,493
Total Building Occupancy and Maintenance Costs	214,745	184,023	221,166
Maintenance	5,408	3,978	5,250
Motor Vehicle Expenses	5,523	3,360	3,220
Programmes Salaries and Wages	143,422	135,997	137,245
Programmes Purchases - Superannuation	5,530	7,296	5,369
Programmes Purchases - Sundry	23,183	21,095	22,508

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Total Programmes	172,136	164,387	165,122
HPRC Programmes	5,530	7,296	5,369
Fitness Australia	702	682	682
Group Fitness Instructors	81,597	82,332	79,220
Junior Programmes	12,787	13,503	12,415
Les Mills	14,336	13,683	13,918
LLS Instructors	30,766	25,823	27,870
LLS License	1,644	1,596	1,596
Music Fees	6,501	5,134	6,312
PT	5,541	2,369	5,380
HPRC Lifestyle Instructors	12,731	11,970	12,360
Total Programmes	172,136	164,387	165,122
Total Recurrent Expenditure	1,428,736	1,323,780	1,354,115
Net Recurrent Income/Expenditure	1,019,832	910,954	933,916
Non Recurrent Expenditure			
Purchases - Minor Plant Purchases - Assets	-	12,966	13,000
Total Non Recurrent Expenditure	-	12,966	13,000
Net Subsidy (Contribution to General Funds)	1,019,832	923,920	946,916
340 High Wycombe Recreation Centre			
Recurrent Income			
Income			
Fees - Crèche	(422)	(1,345)	(1,639)
Fees - Gym	(2,714)	(2,731)	(2,635)
Fees - Programmes	(21,226)	(18,134)	(20,608)
Hire - Halls and Building	(37,043)	(44,196)	(35,618)
Sale of Goods	-	(1,202)	(1,898)
Sale of Goods	-	(264)	(519)
Total Recurrent Income	(61,405)	(67,872)	(62,917)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	4,305	15,383	15,383
Salaries and Wages - Long Service Leave	915	3,272	3,272
Salaries and Wages	46,573	155,056	161,421
Salaries and Wages - Casual & Relief	4,442	21,778	16,129
Superannuation	5,935	21,568	19,260
Uniforms & Protective Clothing	1,075	640	975
Utilities - Telephone	75	117	80
Workers Compensation	1,271	4,787	4,787
Motor Vehicle Expenses	-	1,580	1,680
Service Fees			
Service Fee - Human Resources	3,631	14,568	15,481
Service Fee - Information Technology	4,710	17,274	17,126
Service Fee - Management and Accounting	8,290	26,711	23,956
Other			
Goods for Resale	-	2,394	1,181

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Printing and Stationery	-	290	607
Advertising and Promotions	8,742	8,197	8,742
Information Technology Expenses	2,051	454	2,051
Plant and Equipment (<\$3,000)	3,090	2,840	3,090
Depreciation Charge	-	1,600	1,600
Depreciation - Buildings	41,655	43,722	41,243
Maintenance - Buildings Salaries and Wages	-	56	-
Maintenance - Buildings Purchases - Materials	10,471	261	10,627
Maintenance - Buildings Purchases - Sundry	9,371	12,978	9,500
Maintenance - Buildings Contractor - General	34,856	34,819	35,353
Maintenance - Buildings Utilities - Electricity	19,254	14,681	19,533
Maintenance - Buildings Utilities - Water	4,426	5,468	4,497
Maintenance - Buildings Insurance	4,257	2,519	2,519
Maintenance - Buildings Maintenance	7,371	6,241	7,484
Maintenance - Buildings ESL Charges	3,266	1,932	1,932
Total Building Occupancy and Maintenance Costs	93,272	78,955	91,445
High Wycombe Recreation Centre	34,162	32,415	31,481
High Wycombe Recreation Centre	59,110	46,540	59,964
Total Building Occupancy and Maintenance Costs	93,272	78,955	91,445
Maintenance	3,692	2,872	3,584
Printing and Stationery	607	290	607
Purchases - Consumables	1,530	1,746	2,186
Purchases - Materials	2,496	1,774	2,496
Purchases - Sundry	1,172	1,020	1,639
Utilities - Telephone	1,435	2,074	2,364
Salaries and Wages	24,854	20,177	24,130
Purchases - Sundry	1,910	177	1,854
Total Programmes	26,764	20,354	25,984
Fitness Australia HWRC	796	-	773
Group Fitness Instructors HWRC	19,629	16,213	19,057
Music Fees HWRC	1,113	177	1,081
HWRC Junior Programs Instructor	5,225	3,964	5,073
Total Programmes	26,764	20,354	25,984
Total Recurrent Expenditure	267,728	451,316	468,369
Net Recurrent Income/Expenditure	206,323	383,444	405,452
Non Recurrent Expenditure			
Purchases - Furniture and Equipment	42,000	-	-
Building Renewal Asset Management Program	60,000	-	-
Total Non Recurrent Expenditure	102,000	-	-
Net Subsidy (Contribution to General Funds)	308,323	383,444	405,452
335 Reserve Hire			
Recurrent Income			
Income			
Contributions - General	(34,587)	(56,710)	(33,580)
Fees and Charges Hire - Reserves	(59,215)	(75,638)	(57,534)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Sport Reserve - Hartfield Park	(23,393)	(41,766)	(22,712)
Sport Reserve - Maida Vale	(13,366)	(17,166)	(12,977)
Sport Reserve - Scott	(8,911)	(2,936)	(8,651)
Sport Reserve - Fleming	(4,633)	(401)	(4,542)
Sport Reserve - Ray Owen	(8,912)	(10,314)	(8,652)
Reimbursements - General	(22,781)	(23,594)	(22,118)
Sport Reserve - Hartfield Park	(12,621)	(15,057)	(12,253)
Sport Reserve - Maida Vale	(2,513)	(2,547)	(2,440)
Sport Reserve - Scott	(1,311)	(1,361)	(1,273)
Sport Reserve - Kostera Oval	(4,370)	(3,637)	(4,243)
Sport Reserve - Fleming	(1,093)	(176)	(1,061)
Sport Reserve - Ray Owen	(873)	(816)	(848)
Total Reserve Hire Charges and Reimbursements	(81,996)	(99,233)	(79,652)
Total Recurrent Income	(116,583)	(155,943)	(113,232)
Recurrent Expenditure			
Employment Costs			
Service Fees			
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	11,320	10,361	9,299
Other			
Donations to Community Groups	34,252	56,710	33,580
Consultants	6,487	-	6,360
Maintenance - Buildings Salaries and wages	205	550	200
Maintenance - Buildings Purchases Sundry	8,955	19,939	13,300
Maintenance - Buildings Contractor - General	42,100	63,071	75,539
Maintenance - Buildings Utilities - Electricity	28,818	26,054	28,116
Maintenance - Buildings Maintenance	-	20	-
Total Building Occupancy and Maintenance Costs	80,078	109,633	117,155
Reserve Lighting Poles and Lights	32,405	31,265	31,616
Reserve Lighting Poles and Lights	47,673	78,369	85,539
Total Building Occupancy and Maintenance Costs	80,078	109,633	117,155
Total Recurrent Expenditure	141,557	185,321	174,957
Net Recurrent Income/Expenditure	24,974	29,378	61,725
Net Subsidy (Contribution to General Funds)	24,974	29,378	61,725
360 Kalamunda Water Park			
Recurrent Expenditure			
Depreciation - Buildings	78,508	79,465	78,508
Minor Plant and equipment Less than \$ 3,000	3,570	3,411	3,500
Contractor - General	255,000	183,290	250,000
Maintenance - Buildings Salaries and wages	2,156	2,120	2,120
Maintenance - Buildings Purchases - Materials	1,951	2,903	2,861
Maintenance - Buildings Fuel and oil	103	151	151
Maintenance - Buildings Purchases - Sundry	5,099	5,759	7,036
Maintenance - Buildings Contractors	6,840	1,573	10,028
Maintenance - Buildings Insurance	4,291	4,219	4,219
Maintenance - Buildings Overheads Labour	1,213	1,778	1,778

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maintenance - Buildings Overheads Plant	39	57	57
Maintenance - Buildings Maintenance	33,510	14,403	50,172
Maintenance - Buildings ESL Charges	264	260	260
Total Water Park Occupancy and Building Maintenance Costs	55,466	33,223	78,682
Kalamunda Water Park (Previously. Kalamunda. Swimming Pool)	5,466	5,375	5,374
Kalamunda Water Park	50,000	27,848	73,308
Total Water Park Occupancy and Building Maintenance Costs	55,466	33,223	78,682
Total Recurrent Expenditure	392,544	299,388	410,690
Non Recurrent Expenditure			
Replacement - Minor Plant Assets	-	9,995	10,000
Total Non Recurrent Expenditure	-	9,995	10,000
Net Subsidy (Contribution to General Funds)	392,544	309,383	420,690
Library Services			
390 Library Services - Coordination			
Recurrent Income			
Government Grants - State Operating	(2,000)	(2,000)	(1,782)
Fees - Lost Books	(2,895)	(1,617)	(2,811)
Fees - Damaged Books	(758)	(356)	(736)
Overdue Fees	(3,545)	(5,534)	(3,442)
Total Recurrent Income	(9,198)	(9,507)	(8,771)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	2,545	2,381	2,624
Motor Vehicle Expenses	4,158	4,275	3,709
Depreciation Charge	6,000	6,000	6,000
Salaries and Wages - Annual Leave	10,212	37,526	10,048
Salaries and Wages - Long Service Leave	2,172	2,138	2,138
Salaries and Wages	110,471	115,501	108,705
Superannuation	14,301	13,993	14,072
Uniforms & Protective Clothing	375	260	375
Workers Compensation	3,017	3,127	3,127
Service Fees			
Service Fee - Human Resources	7,438	5,951	6,327
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	16,979	15,147	13,592
Other			
Advertising and Promotions	1,372	730	1,345
Depreciation - Furniture and Equipment	918	908	909
Debt Collection	557	-	546
Doubtful and Bad Debts	7,579	6,384	7,430
Licenses & Registrations	21,409	17,929	17,245
Minor Furniture & Equipment (< \$3,000)	1,000	827	1,000
Purchases - Books	3,718	3,693	3,645
Purchases - Sundry	273	81	268
Subscriptions	13,643	11,023	13,375

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Utilities - Telephone	795	492	772
Total Recurrent Expenditure	238,352	257,005	225,815
Net Recurrent Income/Expenditure	229,154	247,498	217,044
Net Subsidy (Contribution to General Funds)	229,154	247,498	217,044
391 Kalamunda Library Service			
Recurrent Income			
Sale of Goods	(87)	(65)	(83)
Fees - Miscellaneous	(1,677)	(7,567)	(6,968)
Fees - Photocopying	(9,422)	(4,596)	(3,808)
Total Recurrent Income	(11,186)	(12,228)	(10,859)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	2,545	2,381	2,624
Motor Vehicle Expenses	4,158	4,238	3,709
Depreciation Charge	6,000	6,000	6,000
Salaries and Wages - Annual Leave	41,775	37,079	41,423
Salaries and Wages - Long Service Leave	8,887	8,812	8,812
Salaries and Wages	492,619	487,332	486,872
Salaries and Wages - Casual & Relief	47,230	38,686	45,828
Superannuation	67,904	72,592	69,864
Uniforms & Protective Clothing	2,150	2,132	2,150
Workers Compensation	13,360	14,054	14,054
Service Fees			
Service Fee - Human Resources	39,569	30,049	31,890
Service Fee - Information Technology	122,463	112,057	111,317
Service Fee - Management and Accounting	90,330	76,466	68,503
Other			
Advertising and Promotions	886	810	869
Depreciation - Buildings	40,953	43,557	40,548
Goods for Resale	172	-	169
Lost and Damaged Books	3,361	3,269	3,295
Minor Furniture & Equipment (< \$3,000)	8,800	8,256	8,800
Maintenance - Buildings Salaries and Wages	-	130	-
Maintenance - Buildings Purchases - Materials	845	638	825
Maintenance - Buildings Purchases - Sundry	22,565	15,811	22,026
Maintenance - Buildings Contractor - General	56,112	37,636	54,781
Maintenance - Buildings Utilities - Electricity	29,565	26,104	28,864
Maintenance - Buildings Utilities - Water	5,634	4,626	5,500
Maintenance - Buildings Insurance	3,376	3,296	3,296
Maintenance - Buildings Maintenance	14,101	6,623	13,767
Maintenance - Buildings ESL Charges	857	-	837
Total Building Occupancy and Maintenance	133,055	94,863	129,896
Kalamunda Library	47,318	42,224	38,497
Kalamunda Library	85,737	52,639	91,399
Total Building Occupancy and Maintenance	133,055	94,863	129,896
Photocopying	345	151	338

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Printing and Stationery	7,324	4,792	7,180
Purchases - Books	9,542	9,415	9,355
Purchases - Sundry	3,577	2,985	3,507
Subscriptions	10,049	8,094	9,852
Utilities - Telephone	2,498	1,851	2,425
Projects Salaries and wages	315	584	315
Projects Purchases - Materials	526	1,267	534
Projects Purchases - Sundry	9,659	7,082	9,651
Total Projects	10,500	8,933	10,500
New Initiatives	1,000	808	1,000
Children's Book Week	4,400	4,065	4,400
School Holiday Programmes	1,600	1,582	1,600
Better Beginnings	300	311	300
Kalamunda Stories Writing Competition	3,200	2,166	3,200
Total Projects	10,500	8,933	10,500
Total Recurrent Expenditure	1,170,052	1,078,856	1,119,780
Net Recurrent Income/Expenditure	1,158,866	1,066,627	1,108,921
Net Subsidy (Contribution to General Funds)	1,158,866	1,066,627	1,108,921
392 Forrestfield Library Service			
Recurrent Income			
Fees - Miscellaneous	(6,554)	(5,608)	(6,363)
Fees - Photocopying	(1,842)	(2,479)	(1,788)
Sale of Goods	(59)	(29)	(56)
Total Recurrent Income	(8,455)	(8,117)	(8,207)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	20,830	34,128	20,497
Salaries and Wages - Long Service Leave	4,431	4,360	4,360
Salaries and Wages	243,520	229,436	236,591
Salaries and Wages - Casual & Relief	18,542	22,149	22,825
Superannuation	32,577	33,032	31,989
Uniforms & Protective Clothing	1,000	242	1,000
Workers Compensation	6,609	6,830	6,830
Service Fees			
Service Fee - Human Resources	19,189	14,632	15,523
Service Fee - Information Technology	65,942	60,126	59,940
Service Fee - Management and Accounting	43,807	37,276	33,346
Other			
Advertising and Promotions	547	363	536
Depreciation - Buildings	22,582	22,866	22,358
Goods for Resale	58	57	57
Lost and Damaged Books	1,633	1,589	1,601
Minor Furniture & Equipment (< \$3,000)	4,600	4,437	4,600
Maintenance - Buildings Purchases - Materials	21	42	21
Maintenance - Buildings Purchases - Sundry	8,734	9,444	9,154
Maintenance - Buildings Contractor - General	29,093	31,290	27,853

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maintenance - Buildings Utilities - Electricity	8,380	8,124	11,547
Maintenance - Buildings Utilities - Water	1,490	1,431	1,458
Maintenance - Buildings Insurance	2,077	2,032	2,032
Maintenance - Buildings Maintenance	2,274	4,142	2,225
Maintenance - Buildings ESL Charges	162	158	158
Total Building Occupancy and Maintenance	52,232	56,662	54,448
Forrestfield Library	17,765	16,871	20,729
Forrestfield Library	34,467	39,791	33,719
Total Building Occupancy and Maintenance	52,232	56,662	54,448
Photocopying	278	270	270
Printing and Stationery	3,978	3,196	3,900
Purchases - Books	5,996	6,060	5,878
Purchases - Sundry	2,168	4,704	5,625
Subscriptions	3,674	3,154	3,602
Utilities - Telephone	1,243	1,207	1,207
Projects Purchases - Materials	-	705	-
Projects Purchases - Sundry	2,565	1,835	2,565
Total Projects	2,565	2,540	2,565
New Initiatives	765	783	765
Children's Book Week	200	183	200
School Holiday Programmes	1,300	1,284	1,300
Better Beginnings	300	291	300
Total Projects	2,565	2,540	2,565
Total Recurrent Expenditure	558,001	548,609	539,548
Net Recurrent Income/Expenditure	549,546	540,493	531,341
Net Subsidy (Contribution to General Funds)	549,546	540,493	531,341
393 High Wycombe Library Service			
Recurrent Income			
Fees - Miscellaneous	(846)	(4,544)	(4,219)
Fees - Photocopying	(4,660)	(2,004)	(1,126)
Sale of Goods	(64)	(22)	(61)
Total Recurrent Income	(5,570)	(6,570)	(5,406)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	16,753	23,094	16,485
Salaries and Wages - Long Service Leave	3,564	3,507	3,507
Salaries and Wages	200,140	180,955	189,320
Salaries and Wages - Casual & Relief	15,444	31,723	23,549
Superannuation	28,028	29,791	27,672
Uniforms & Protective Clothing	925	767	925
Workers Compensation	5,422	5,645	5,645
Service Fees			
Service Fee - Human Resources	15,520	11,634	12,359
Service Fee - Information Technology	47,101	43,184	42,814
Service Fee - Management and Accounting	35,430	29,604	26,550
Other			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Advertising and Promotions	408	410	400
Minor Furniture & Equipment (< \$3,000)	2,550	2,297	2,550
Depreciation - Buildings	16,666	16,579	16,501
Goods for Resale	58	-	57
Lost and Damaged Books	1,464	1,404	1,435
Maintenance - Buildings Purchases - Materials	32	171	31
Maintenance - Buildings Purchases - Sundry	10,687	7,830	10,449
Maintenance - Buildings Contractor - General	22,394	20,029	21,895
Maintenance - Buildings Utilities - Electricity	10,739	10,719	10,500
Maintenance - Buildings Utilities - Water	458	295	448
Maintenance - Buildings Insurance	1,363	1,334	1,333
Maintenance - Buildings Maintenance	6,039	6,302	5,904
Maintenance - Buildings ESL Charges	308	301	301
Total Building Occupancy and Maintenance	52,020	46,980	50,861
High Wycombe Library	15,531	15,650	15,185
High Wycombe Library	36,489	31,330	35,676
Total Building Occupancy and Maintenance	52,020	46,980	50,861
Photocopying	138	119	135
Printing and Stationery	2,841	2,421	2,785
Purchases - Books	4,559	4,459	4,470
Purchases - Sundry	918	1,293	900
Subscriptions	2,040	2,003	2,000
Utilities - Telephone	1,279	1,093	1,242
Projects Purchases - Materials	-	1,028	-
Projects Purchases - Sundry	6,000	4,857	6,000
Total Projects	6,000	5,885	6,000
New Initiatives	600	568	600
Children's Book Week	400	364	400
School Holiday Programmes	1,400	1,389	1,400
Better Beginnings	3,600	3,565	3,600
Total Projects	6,000	5,885	6,000
Total Recurrent Expenditure	459,268	443,820	438,162
Net Recurrent Income/Expenditure	453,698	437,250	432,756
Net Subsidy (Contribution to General Funds)	453,698	437,250	432,756
394 Lesmurdie Library Service			
Recurrent Income			
Reimbursements - General	(2,809)	(2,635)	(2,727)
Fees - Miscellaneous	(201)	(669)	(388)
Fees - Photocopying	(821)	(418)	(603)
Sale of Goods	(64)	-	(61)
Government Grants - State Operating	(561)	(545)	(545)
Total Recurrent Income	(4,456)	(4,267)	(4,324)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	8,963	13,433	8,780
Salaries and Wages - Long Service Leave	1,907	1,868	1,868

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Salaries and Wages	109,415	105,565	102,658
Salaries and Wages - Casual & Relief	10,934	18,919	17,408
Superannuation	11,246	12,569	11,022
Uniforms & Protective Clothing	600	380	600
Workers Compensation	2,959	3,055	3,055
Service Fees			
Service Fee - Human Resources	8,777	10,582	11,220
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	20,036	26,901	24,103
Other			
Advertising and Promotions	306	295	300
Goods for Resale	17	-	17
Lost and Damaged Books	519	510	509
Minor Furniture & Equipment (< \$3,000)	1,500	1,489	1,500
Maintenance - Buildings Purchases - Sundry	61	52	60
Maintenance - Buildings Insurance	319	258	310
Total Building Occupancy Lesmurdie Library	380	310	370
Lesmurdie Library (not City owned)	380	310	370
Total Building Occupancy Lesmurdie Library	380	310	370
Printing and Stationery	2,040	1,881	2,000
Purchases - Books	3,264	3,219	3,200
Purchases - Sundry	510	469	500
Contribution	10,867	8,740	10,654
Subscriptions	2,151	1,724	2,109
Utilities - Telephone	538	499	522
Projects Purchases - Materials	-	192	192
Projects Purchases - Sundry	2,440	2,716	2,793
Total Projects	2,440	2,908	2,985
New Initiatives	318	312	318
Children's Book Week	318	288	318
School Holiday Programmes	1,486	1,463	1,486
Better Beginnings	318	300	318
Scitech Event	-	545	545
Total Projects	2,440	2,908	2,985
Total Recurrent Expenditure	208,789	223,951	213,943
Net Recurrent Income/Expenditure	204,333	219,684	209,619
Net Subsidy (Contribution to General Funds)	204,333	219,684	209,619

ASSET SERVICES

401 Office of the Director Asset Services

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	26,789	26,893	25,385
Salaries and Wages - Long Service Leave	4,911	4,661	4,661
Salaries and Wages	258,557	256,558	246,034
Superannuation	40,366	38,272	38,325
Uniforms & Protective Clothing	530	209	530

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Workers Compensation	6,821	6,817	6,817
Service Fees			
Service Fee - Accommodation	7,627	7,840	7,646
Service Fee - Human Resources	9,917	7,935	8,436
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Management and Accounting	22,639	20,228	18,123
Other			
Purchases - Sundry	1,000	35	1,000
Consultants	10,000	9,756	12,000
Subscriptions	570	-	558
Utilities - Telephone	800	865	750
Total Recurrent Expenditure	409,368	397,344	387,391
Net Subsidy (Contribution to General Funds)	409,368	397,344	387,391

425 Engineering Works (Overheads)

Recurrent Expenditure

Employment Costs

Depreciation Charge	10,500	10,500	10,500
Motor Vehicle Expenses	19,207	17,394	17,360
Salaries and Wages - Annual Leave	78,491	81,420	77,681
Salaries and Wages - Long Service Leave	16,698	16,525	16,525
Salaries and Wages	69,187	67,570	66,792
Superannuation	93,191	76,705	90,304
Uniforms & Protective Clothing	11,210	7,351	11,115
Utilities - Telephone	1,442	2,182	1,400
Workers Compensation	23,190	24,171	24,171

Service Fees

Service Fee - Human Resources	74,377	59,601	63,273
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Management and Accounting	169,794	151,763	135,920

Other

Plant and Equipment less than \$ 3000	1,530	1,917	1,500
Overheads - Labour	34,017	39,361	33,026
Equipment Hire and Lease	23,052	20,019	22,600

Total Recurrent Expenditure	644,727	593,753	589,292
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Net Subsidy (Contribution to General Funds)	644,727	593,753	589,292
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455 Parks and Reserves Overheads

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	136,689	154,746	122,818
Salaries and Wages - Long Service Leave	29,078	26,127	26,127
Salaries and Wages	119,968	118,730	114,162
Superannuation	173,648	148,734	155,876
Uniforms & Protective Clothing	18,125	16,538	17,400
Workers Compensation	40,386	38,216	38,216
Utilities - Telephone	-	500	480

Service Fees

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Service Fee - Management and Accounting	294,309	242,644	217,471
Service Fee - Human Resources	128,921	95,353	101,237
Service Fee - Information Technology	9,420	8,636	8,563
Other			
Overheads - Labour	70,180	68,805	68,136
Total Recurrent Expenditure	1,020,724	919,027	870,486
Net Subsidy (Contribution to General Funds)	1,020,724	919,027	870,486
Public Works Overheads (Labour component)			
Total Labour Overheads (425, 455)	1,665,451	1,512,781	1,459,778
Overhead Recoupment's			
Overheads - Labour	(1,665,450)	(2,313,834)	(1,459,778)
Net Overhead Recoupment	1	(801,054)	-
409 Manager Infrastructure Projects			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	21,089	19,069	15,553
Salaries and Wages - Long Service Leave	3,896	2,695	2,695
Salaries and Wages	195,380	133,995	134,218
Superannuation	27,773	22,228	21,717
Uniforms & Protective Clothing	500	665	250
Workers Compensation	5,412	3,943	3,744
Service Fees			
Service Fee - Accommodation	1,907	1,960	1,912
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	11,320	10,163	9,061
Other			
Utilities - Telephone	480	426	300
Total Recurrent Expenditure	282,136	207,749	202,231
Administration Allocation	(282,135)	(207,323)	(202,231)
Net Subsidy (Contribution to General Funds)	1	426	-
410 Project Delivery			
Recurrent Income			
Reimbursements - General	(70,000)	(60,246)	(80,000)
Total Recurrent Income	(70,000)	(60,246)	(80,000)
Recurrent Expenditure			
Employment Costs			
Motor Vehicle Expenses	19,901	14,599	17,305
Depreciation Charge	22,000	22,000	22,000
Fringe Benefits Tax	4,850	2,657	5,000
Salaries and Wages - Annual Leave	22,829	26,513	22,485
Salaries and Wages - Long Service Leave	4,856	4,784	4,784
Salaries and Wages	263,652	257,809	259,936
Superannuation	25,630	26,961	25,244
Uniforms and Protective Clothing	-	1,337	1,590

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Workers Compensation	6,745	6,997	6,997
Labour Overheads	-	9,133	2,000
Utilities - Telephone	1,590	2,277	2,460
Service Fees			
Service Fee - Accommodation	5,720	5,880	5,737
Service Fee - Human Resources	24,792	15,602	16,578
Service Fee - Information Technology	28,261	25,910	25,689
Service Fee - Management and Accounting	56,598	39,767	35,611
Service Fee - Project Management	141,067	103,662	101,116
Other			
Plant and Equipment (Under \$3,000)	1,000	2,685	4,000
Advertising and Promotions	255	-	250
Subscriptions	255	-	250
Utilities - Telephone	-	15	60
Total Recurrent Expenditure	630,001	568,588	559,091
Net Recurrent Income/Expenditure	560,001	508,342	479,091
Non Recurrent Expenditure			
Non Recurrent Projects Annual Leave	9,540	-	-
Non Recurrent Projects Long Service Leave	2,030	-	-
Non Recurrent Projects Salaries	103,210	20,756	34,839
Non Recurrent Projects Superannuation	10,711	(3,519)	-
Non Recurrent Projects Uniforms and Protective Clothing	530	-	-
Non Recurrent Projects Workers Compensation	2,818	-	-
Non Recurrent Projects Purchases Sundry	-	10	-
Non Recurrent Projects Consultants	95,000	17,100	109,495
Non Recurrent Projects Contractors	-	7,500	-
Non Recurrent Projects Overheads Labour	-	187	-
Non Recurrent Projects Overheads Plant	-	18	-
Non Recurrent Projects Utilities Telephone	-	448	-
Non Recurrent Projects Depreciation Charge	-	39	-
Total Non Recurrent Projects	223,838	42,539	144,334
Cell 9 Project Management	128,838	17,499	34,839
Alternative Water Supply Study - Ray Owen and Kostera Oval	75,000	24,600	66,495
Temporary works to be undertaken along the Woodlupine Creek	20,000	440	43,000
Total Non Recurrent Projects	223,838	42,539	144,334
Total Non recurrent Expenditure	223,838	34,347	144,334
Total Expenditure	783,839	542,689	623,425
Administration Allocation	(772,270)	(568,573)	(631,930)
Net Subsidy (Contribution to General Funds)	11,569	(25,884)	(8,505)

412 Design Services

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	3,492	2,519	3,600
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Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Motor Vehicle Expenses	8,315	3,990	12,564
Depreciation Charge	11,600	11,600	11,600
Salaries and Wages - Annual Leave	50,580	55,121	47,933
Salaries and Wages - Long Service Leave	10,760	10,196	10,196
Salaries and Wages	547,184	503,017	503,547
Superannuation	62,020	58,614	58,938
Uniforms & Protective Clothing	3,885	903	4,135
Workers Compensation	14,944	15,484	15,484
Utilities - Telephone	-	402	480
Service Fees			
Service Fee - Accommodation	7,627	7,854	7,649
Service Fee - Human Resources	34,610	26,784	28,431
Service Fee - Information Technology	47,101	43,184	42,814
Service Fee - Management and Accounting	79,011	68,203	61,073
Service Fee - Project Management	141,067	103,662	101,116
Other			
Purchases - Consumables	2,040	1,401	2,000
Consultants	35,000	32,348	38,748
Licenses & Registrations	18,911	16,036	18,540
Utilities - Telephone	1,350	1,221	1,311
Maintenance	15,208	14,383	14,765
Total Recurrent Expenditure	1,094,705	976,921	984,924
Non Recurrent Expenditure			
Minor Plant Purchases	-	8,735	8,970
Minor Plant Replacement	-	90,440	90,440
Total Non Recurrent Expenditure	-	99,175	99,410
Net Subsidy (Contribution to General Funds)	1,094,705	1,076,096	1,084,334
418 Asset Planning and Management			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	14,581	4,398	4,398
Salaries and Wages - Long Service Leave	2,527	959	959
Salaries and Wages	125,830	46,364	47,579
Superannuation	13,339	4,755	4,937
Uniforms and Protective Clothing	-	1,191	250
Workers Compensation	3,510	-	-
Other			
Minor Plant & Equipment (< \$3,000)	714	635	700
Purchase Books	750	-	-
Contributions	11,000	-	-
Utilities - Telephone	206	191	200
Service Fees			
Service Fee - Accommodation	3,813	-	3,187
Service Fee - Human Resources	4,959	-	1,757
Service Fee - Information Technology	9,420	-	3,567
Service Fee - Management and Accounting	11,320	-	3,775

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Total Recurrent Expenditure	201,969	58,493	71,309
Net Subsidy (Contribution to General Funds)	201,969	58,493	71,309
411 Asset Management			
Recurrent Income			
Government Grants - State Operating	(20,000)	(20,000)	-
Total Recurrent Income	(20,000)	(20,000)	-
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	7,000	7,689	10,688
Motor Vehicle Expenses	19,054	21,780	15,739
Depreciation Charge	4,000	4,000	4,000
Salaries and Wages - Annual Leave	40,416	49,842	39,307
Salaries and Wages - Long Service Leave	8,598	8,362	8,362
Salaries and Wages	443,436	413,334	419,946
Superannuation	66,530	52,180	51,817
Uniforms & Protective Clothing	2,905	545	3,065
Workers Compensation	11,941	12,231	12,231
Service Fees			
Service Fee - Accommodation	22,880	23,664	22,946
Service Fee - Human Resources	29,751	23,849	25,309
Service Fee - Information Technology	37,681	34,547	34,251
Service Fee - Management and Accounting	67,918	60,686	54,368
Other			
Furniture and Equipment (<\$3,000)	1,600	364	400
Plant and Equipment (<\$3,000)	4,000	3,340	3,645
Purchases - Books	1,000	717	605
Purchases - Consumables	1,500	605	1,591
Maintenance	500	-	-
Asset Management - Consultants	120,000	47,066	81,647
Asset Management -Subscriptions	3,000	2,967	2,967
Utilities - Telephone	2,700	2,624	2,600
Total Recurrent Expenditure	896,410	770,392	795,485
Non Recurrent Expenditure			
Non Recurrent Projects Purchases Sundry	-	212	-
Non Recurrent Projects Advertising and Promotions	-	364	-
Non Recurrent Projects Consultants	245,000	-	56,003
Non Recurrent Projects Contractor General	-	47,604	-
Non Recurrent Projects Contribution	-	-	10,414
Total Non Recurrent Projects	245,000	48,180	66,417
City of Kalamunda Bike Plan	55,000	48,180	56,003
Regional Integrated Transport Strategy - Contribution to EMRC	-	-	10,414
Infrastructure Condition and Revaluations Project	130,000	-	-
Artworks Revaluation Project	10,000	-	-
Western Power Street Lighting Strategy	25,000	-	-
Park and City owned Street Lighting Audit	25,000	-	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Total Non Recurrent Projects	245,000	48,180	66,417
Minor Plant Purchases Assets	-	13,985	14,000
Total Non Recurrent Expenditure	245,000	62,165	80,417
Net Subsidy (Contribution to General Funds)	1,121,410	812,557	875,902
417 Development Engineering			
Recurrent Income			
Fees - Inspection	(12,000)	(8,762)	(15,000)
Fees - Supervision	(10,300)	(17,531)	(10,000)
Fees - Inspection	(24,360)	(32,903)	(21,000)
Fees - Miscellaneous	(618)	(2,413)	(600)
Total Recurrent Income	(47,278)	(61,608)	(46,600)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	2,671	4,078	2,754
Motor Vehicle Expenses	8,747	8,952	8,575
Salaries and Wages - Annual Leave	19,683	7,260	7,260
Salaries and Wages - Long Service Leave	4,187	1,545	1,545
Salaries and Wages	212,933	78,770	78,545
Superannuation	22,099	5,994	8,152
Uniforms & Protective Clothing	750	121	250
Workers Compensation	5,816	2,259	2,259
Other			
Printing and Stationery	2,551	50	50
Purchase Books	1,500	-	-
Minor Plant & Equipment (< \$3,000)	3,000	-	-
Consultants	20,000	-	-
Utilities - Telephone	464	113	450
Service Fees			
Service Fee - Accommodation	11,440	7,854	7,649
Service Fee - Human Resources	14,876	3,967	4,218
Service Fee - Information Technology	18,841	8,637	8,563
Service Fee - Management and Accounting	22,639	10,163	9,061
Total Recurrent Expenditure	372,197	139,764	139,331
Net Subsidy (Contribution to General Funds)	324,919	78,156	92,731

413 Asset Maintenance Management

Recurrent Expenditure

Employment Costs

Salaries and Wages - Annual Leave	14,939	6,073	14,682
Salaries and Wages - Long Service Leave	3,178	3,123	3,123
Salaries and Wages	161,614	155,865	158,834
Superannuation	16,773	16,425	16,484
Uniforms & Protective Clothing	455	726	555
Workers Compensation	4,414	6,228	6,228
Utilities - Telephone	-	582	480

Other

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Purchases - Sundry	525	4,004	515
Minor Plant & Equipment (< \$3,000)	1,030	1,022	1,010
Utilities - Telephone	918	526	891
Service Fees			
Service Fee - Accommodation	7,627	7,854	7,649
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	47,101	43,184	42,814
Service Fee - Management and Accounting	11,320	10,163	9,061
Service Fee - Depot Operations	618,681	624,123	618,681
Total Recurrent Expenditure	893,534	883,865	885,226
Administration Allocation	(893,533)	(883,865)	(885,226)
Net Subsidy (Contribution to General Funds)	1	-	-
375 Waste Management (Overheads)			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	19,798	79,723	69,099
Salaries and Wages - Long Service Leave	4,212	14,699	14,699
Overheads - Labour	372,678	419,516	361,823
Overtime	49,200	96,706	49,200
Salaries and Wages	214,187	839,580	247,555
Salaries and Wages - Casual and Relief	-	31,094	63,854
Superannuation	116,865	81,501	93,887
Uniforms & Protective Clothing	13,866	8,597	9,635
Workers Compensation	29,961	24,285	24,285
Overheads - Labour	-	169,139	124,422
Utilities - Telephone	-	1,240	1,200
Motor Vehicle Expenses	-	10,757	24,138
Service Fees			
Service Fee - Accommodation	11,440	11,774	11,473
Service Fee - Human Resources	97,434	63,568	67,491
Service Fee - Information Technology	28,261	8,637	8,563
Service Fee - Management and Accounting	169,794	161,927	144,981
Service Fee - Operations Management - Waste Services	178,707	132,580	132,784
Other			
Plant and Equipment (Under \$3,000)	1,530	1,390	1,500
Purchases - Consumables	6,227	3,937	6,105
Purchases - Materials	18,939	17,556	18,568
Purchases - Mobile Bins	3,362	3,044	3,296
Advertising and Promotions	27,053	11,624	26,523
Consultants	32,383	6,130	31,748
Overheads - Plant	40,000	26,012	40,000
Licences and Registrations	-	18,610	21,383
Utilities - Telephone	4,823	5,340	4,683
Total Recurrent Expenditure	1,440,720	2,248,966	1,602,895
Recovery of Waste Overheads to IE597	(1,440,720)	(2,222,979)	(1,602,895)
Net Waste Management Overheads	-	25,986	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
375 Waste Management			
Recurrent Income			
Reimbursements - General	-	(1,722)	(5,195)
Reimbursements - Insurance	-	(181)	-
Fees - Refuse Collection	(2,758)	(3,819)	(2,678)
Fees - Transfer Station	(16,858)	(15,086)	(16,367)
Sale of Goods	(40,175)	(49,338)	(38,262)
Fees - Refuse Collection	(11,142,748)	(10,868,107)	(10,845,512)
Total Recurrent Income	(11,202,539)	(10,938,254)	(10,908,014)
Recurrent Expenditure			
Depreciation - Plant and Equipment	13,217	21,197	13,086
Contractor - Litter Control	-	99,771	96,603
Contractor - Mobile garbage Bin	-	4,252	28,357
Contractor - House Refuse	-	1,098,634	1,135,000
Equipment Hire and Lease	-	6,591	8,718
Contractor - Reserves Litter Control	-	7,676	81,373
Contractor - Recycling	-	727,269	715,000
Contractor - Red Hill	-	3,668,113	4,491,808
Contractor - Transfer Station	-	569,853	874,002
Contractor - Verge Collection	-	1,225,687	1,310,000
Management and Supervision Fee	-	2,277,037	1,602,895
Illegal Dumping	-	159,392	153,185
Plant and Equipment - Litter Control	-	20,387	25,927
Maintenance - Landfill Site Overheads - Labour	-	9,360	21,000
Maintenance - Landfill Site Maintenance	-	58,745	60,197
Maintenance Waste Transfer Station Salaries and Wages	296	230	287
Maintenance Waste Transfer Station Purchases Materials	-	311	-
Maintenance Waste Transfer Station Purchases Sundry	3,212	4,186	3,149
Maintenance Waste Transfer Station General Contractors	8,222	18,544	8,061
Maintenance Waste Transfer Station Utilities Electricity	1,082	813	1,030
Maintenance Waste Transfer Station Utilities Water	116	76	110
Maintenance Waste Transfer Station Insurance	582	565	565
Maintenance Waste Transfer Station Maintenance	51,173	4,614	49,683
Maintenance Waste Transfer Station ELS Charges	344	337	337
Total Maintenance - Waste Transfer Station	65,026	29,676	63,222
Waste Transfer Station	2,123	1,174	2,042
Waste Transfer Station	62,903	28,502	61,180
Total Maintenance - Waste Transfer Station	65,026	29,676	63,222
Resource Recovery Facility Annual Leave	35,358	-	-
Resource Recovery Facility LSL	7,521	-	-
Resource Recovery Facility Salaries and Wages	408,409	-	-
Resource Recovery Facility Casual and Relief	3,994	-	-
Resource Recovery Facility Purchases Materials	920,211	-	-
Resource Recovery Facility Contractors	300,000	-	-
Resource Recovery Facility Tyre Recycling	15,000	-	-
Resource Recovery Facility Admin Allocation	835,618	-	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Resource Recovery Facility Contractor Redhill	1,723,000	-	-
Resource Recovery Facility Licences and Registrations	27,000	-	-
Resource Recovery Facility Maintenance	-	1,372	-
Total Resource Recovery	4,276,111	1,372	-
Resource Recovery Facility	4,276,111	1,372	-
Total Resource Recovery	4,276,111	1,372	-
Litter Collection and Illegal Dumping Annual Leave	15,707	-	-
Litter Collection and Illegal Dumping LSL	3,341	-	-
Litter Collection and Illegal Dumping Salaries and Wages	178,009	-	-
Litter Collection and Illegal Dumping Purchases - Materials	3,000	-	-
Litter Collection and Illegal Dumping Contractors	30,000	-	-
Litter Collection and Illegal Dumping Admin Allocation	100,850	-	-
Litter Collection and Illegal Dumping Contractor Redhill	120,000	-	-
Total Litter Collection and Illegal Dumping	450,907	-	-
Litter Collection and Illegal Dumping	450,907	-	-
Total Litter Collection and Illegal Dumping	450,907	-	-
Street and Footpath Sweeping Annual Leave	15,272	-	-
Street and Footpath Sweeping LSL	3,249	-	-
Street and Footpath Sweeping Salaries and Wages	170,441	-	-
Street and Footpath Sweeping Purchases - Materials	2,000	-	-
Street and Footpath Sweeping Contractors	30,000	-	-
Street and Footpath Sweeping Admin Allocation	100,850	-	-
Street and Footpath Sweeping Contractor Redhill	65,000	-	-
Total Street and Footpath Sweeping	386,813	-	-
Street and Footpath Sweeping	386,813	-	-
Total Street and Footpath Sweeping	386,813	-	-
Public and special litter collection Annual Leave	15,272	-	-
Public and special litter collection LSL	3,249	-	-
Public and special litter collection Salaries and Wages	170,441	-	-
Public and special litter collection Purchases - Materials	5,000	-	-
Public and special litter collection Admin Allocation	43,222	-	-
Public and special litter collection Redhill	15,000	-	-
Total Public and Special Collection	252,184	-	-
Public and Special Litter Collection	252,184	-	-
Total Public and Special Collection	252,184	-	-
Household Refuse Contractor - Mobile garbage Bin	80,040	-	-
Household Refuse Contractor - House Refuse	665,278	-	-
Household Refuse Contractor - Recycling	190,039	-	-
Household Refuse Contractor - Verge Collection	721,167	-	-
Household Refuse - Admin Allocation	360,180	-	-
Household Refuse Contractor Household Collections Redhill	3,283,500	-	-
Total Household Refuse	5,300,204	-	-
Household Refuse	5,300,204	-	-
Total Household Refuse	5,300,204	-	-
Total Recurrent Expenditure	10,744,461	9,983,641	10,680,373
Net Recurrent Income/Expenditure	(458,078)	(954,613)	(227,641)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Non Recurrent Expenditure			
Non Recurrent Projects Purchase Materials	-	21,609	-
Non Recurrent Projects Consultants	25,000	21,775	49,957
Total Non Recurrent Projects	25,000	43,384	49,957
Public Bin Replacement Program	25,000	21,609	25,000
Design and approval for improvement works to Walliston transfer station	-	21,775	24,957
Total Non Recurrent Projects	25,000	43,384	49,957
Loans - Principal Repayment	83,078	41,407	41,407
Total Non Recurrent Expenditure	108,078	63,182	91,364
Net Subsidy (Contribution to General Funds)	(350,000)	(891,431)	(136,277)

414 Engineering Works Supervision

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	3,788	3,575	3,905
Motor Vehicle Expenses	8,460	6,463	6,088
Depreciation Charge	7,000	7,000	7,000
Salaries and Wages - Annual Leave	27,428	39,725	25,523
Salaries and Wages - Long Service Leave	5,835	5,429	5,429
Salaries and Wages	302,972	271,346	259,614
Superannuation	39,410	38,909	34,675
Uniforms & Protective Clothing	1,820	1,090	1,915
Workers Compensation	8,104	8,161	8,161
Labour Overheads	-	-	9,740
Utilities - Telephone	-	2,020	1,780

Other Expenses

Plant and Equipment (under \$ 3000)	979	658	960
Purchases Sundry	979	12	960
Utilities - Telephone	515	463	500

Service Fees

Service Fee - Accommodation	7,627	11,774	11,473
Service Fee - Human Resources	19,834	15,870	16,873
Service Fee - Information Technology	18,841	25,910	25,689
Service Fee - Management and Accounting	56,598	40,457	36,245
Service Fee - Operations Management - Engineering Works	312,736	265,160	265,568
Service Fee - Project Delivery - Engineering Works	115,841	85,286	94,789

Total Recurrent Expenditure

938,767 829,308 816,887

Net Subsidy (Contribution to General Funds)

938,767 829,308 816,887

415 Engineering Works (Maintenance)

Recurrent Income

Reimbursements - Insurance	-	(17,355)	(17,355)
	-	(17,355)	(17,355)

Recurrent Expenditure

Depreciation - Drains	244,389	238,525	241,969
Depreciation - Footpaths	312,519	269,122	309,425
Depreciation - Other Infrastructure	354,258	348,444	350,750

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Depreciation - Parks Developments	1,387	-	1,373
Depreciation - Plant and Equipment	27,557	17,972	27,284
Depreciation - Roads	2,439,818	2,402,226	2,415,661
Minor Plant and Equipment (less than \$3,000)	558	3,208	531
Maintenance - Bus Shelter Salaries and Wages	804	2,241	781
Maintenance - Bus Shelter Purchases - Materials	-	1,090	-
Maintenance - Bus Shelter Purchases - Sundry	3,896	3,744	9,761
Maintenance - Bus Shelter Contractor - General	7,290	1,609	11,092
Maintenance - Bus Shelter Overheads - Labour	545	1,623	545
Maintenance - Bus Shelter Overheads - Plant	1,871	1,176	1,871
Maintenance - Bus Shelter Maintenance	3,832	2,373	8,832
Maintenance - Bus Shelter Depreciation Charge	960	719	960
Total Maintenance - Bus Shelter	19,198	14,575	33,842
Bus Shelter Asset Maintenance	15,000	14,575	29,842
Bus Shelter Traffic Management	4,198	-	4,000
Total Maintenance - Bus Shelter	19,198	14,575	33,842
Maintenance - Car Parks Salaries and Wages	8,709	15,048	8,294
Maintenance - Car Parks Fuel and Oil	75	122	84
Maintenance - Car Parks Purchases - Materials	10,519	14,402	6,931
Maintenance - Car Parks Purchases - Sundry	47,166	37,776	23,761
Maintenance - Car Parks Contractors	50,533	76,920	64,449
Maintenance - Car Parks Overheads - Labour	25,754	13,685	8,913
Maintenance - Car Parks Overheads - Plant	17,128	5,275	4,109
Maintenance - Car Parks Equipment Hire and Lease	10,599	17,780	7,724
Maintenance - Car Parks Maintenance	13,152	14,602	11,614
Maintenance - Car Parks Depreciation Charge	20,714	6,982	6,409
Total Maintenance - Car Parks	204,349	202,593	142,288
CAR PARK ASSET MAINTENANCE	100,000	170,121	70,425
Car Park Drain Cleaning	30,000	30,269	20,102
Car Park Sweeping	74,349	2,203	51,761
Total Maintenance - Car Parks	204,349	202,593	142,288
Maintenance - Crossover Maintenance	34,716	28,140	34,035
Maintenance - Drains Salaries and Wages	228,214	200,647	223,739
Maintenance - Drains Fuel and Oil	3,458	3,343	290
Maintenance - Drains Purchases - Materials	86,586	127,685	52,785
Maintenance - Drains Purchases - Sundry	324,587	373,958	248,587
Maintenance - Drains Contractor - General	386,513	404,598	285,981
Maintenance - Drains Overheads - Labour	192,405	187,978	191,014
Maintenance - Drains Overheads - Plant	72,884	71,678	110,494
Maintenance - Drains Equipment Hire and Lease	47,727	49,384	20,121
Maintenance - Drains Maintenance	345,133	310,485	292,029
Maintenance - Drains Depreciation Charge	56,014	54,743	49,000
Maintenance - Drains Internal Venue Hire Cost	-	869	-
Total Maintenance - Drainage	1,743,521	1,785,367	1,474,041
DRAINAGE ASSET MAINTENANCE	975,163	1,046,222	956,042
Drainage Traffic Management	36,499	48,738	74,999
Drainage Clean Open Drains	468,329	495,497	341,500

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Drainage-Drain gully educting and jetting	263,530	194,818	101,500
Emergency Repairs - Drains	-	92	-
Total Maintenance - Drainage	1,743,521	1,785,367	1,474,041
Maintenance - Footpaths Salaries and Wages	17,325	5,513	16,985
Maintenance - Footpaths Purchases - Materials	9,032	13,539	3,193
Maintenance - Footpaths Purchases - Sundry	51,298	68,913	45,608
Maintenance - Footpaths Contractor - General	259,513	289,806	155,115
Maintenance - Footpaths Overheads - Labour	4,378	4,407	11,951
Maintenance - Footpaths Overheads - Plant	1,230	1,591	2,697
Maintenance - Footpaths Maintenance	16,435	21,838	40,247
Maintenance - Footpaths Depreciation Charge	1,182	1,529	4,000
Total Maintenance - Footpaths	360,393	407,136	279,797
FOOTPATH ASSET MAINTENANCE	231,353	297,942	177,797
Footpath Traffic Management	8,160	-	8,000
Footpath Sweeping	120,880	109,091	94,000
Emergency Repairs Footpaths	-	103	-
Total Maintenance - Footpaths	360,393	407,136	279,797
Maintenance - Roads Salaries and Wages	298,117	278,320	292,271
Maintenance - Roads Fuel and Oil	519	494	-
Maintenance - Roads Purchases - Materials	53,598	181,412	52,514
Maintenance - Roads Purchases - Sundry	309,556	318,585	305,288
Maintenance - Roads Advertising and Promotions	1,568	604	-
Maintenance - Roads Consultants	183	-	12,906
Maintenance - Roads Contractor - General	83,341	126,468	105,341
Maintenance - Roads Overheads - Labour	213,691	255,663	238,961
Maintenance - Roads Overheads - Plant	141,883	135,414	216,850
Maintenance - Roads Equipment Hire and Lease	17,693	32,231	31,199
Maintenance - Roads Insurance	384	298	376
Maintenance - Roads Depreciation Charge	128,979	124,985	112,216
Maintenance - Roads Maintenance	454,339	296,907	469,187
Total Maintenance - Roads	1,703,851	1,751,380	1,837,110
ROAD MAINTENANCE	1,220,513	1,296,303	1,314,229
Road Traffic Management	79,659	76,369	83,000
Road Sweeping	258,680	319,149	234,000
Road Weed Control	66,300	51,396	65,000
Emergency Repairs Roads	5,100	6,250	5,000
Traffic Island Asset Maintenance	63,299	279	120,881
Traffic Island Traffic Management	10,300	1,635	15,000
Total Maintenance - Roads	1,703,851	1,751,380	1,837,110
Maintenance - Street Lights	60,000	8,339	60,000
Overheads - Labour	12,461	-	12,098
Purchases - Materials	3,344	751	3,278
Utilities - Street Lighting	1,323,000	1,138,455	1,260,000
Utilities - Telephone	989	948	960
Total Recurrent Expenditure	8,846,308	8,616,310	8,484,442
Net Recurrent Income/Expenditure	8,846,308	8,598,956	8,467,087

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Net Subsidy (Contribution to General Funds)	8,846,308	8,598,956	8,467,087
416 Graffiti Removal			
Recurrent Income			
Fines and Penalties	(266)	-	(258)
Total Recurrent Income	(266)	-	(258)
Recurrent Expenditure			
Employment Costs			
Motor Vehicle Expenses	8,799	4,556	7,891
Depreciation Charge	6,200	6,200	6,200
Salaries and Wages - Annual Leave	5,632	7,745	5,495
Salaries and Wages - Long Service Leave	1,198	1,169	1,169
Salaries and Wages	66,985	83,747	65,499
Superannuation	6,323	6,420	6,169
Uniforms & Protective Clothing	725	650	725
Workers Compensation	1,664	1,709	1,709
Service Fees			
Service Fee - Accommodation	3,813	3,920	3,824
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Management and Accounting	11,320	10,163	9,061
Service Fee - Operations Management	44,677	44,193	44,261
Other			
Overheads - Labour	72,141	71,550	70,040
Purchases - Materials	5,411	4,192	5,305
Utilities - Telephone	837	886	813
Total Recurrent Expenditure	240,684	251,068	232,380
Non Recurrent Expenditure			
Non Recurrent Expenditure - Purchases Materials	-	5,035	-
Non Recurrent Expenditure - Maintenance	-	11,764	-
Non Recurrent Projects	-	16,799	-
Implementation of Mobile Graffiti Solution	-	16,799	-
Total Non Recurrent Expenditure	-	16,799	-
Net Subsidy (Contribution to General Funds)	240,418	267,867	232,122

420 Engineering Works (Construction)

Recurrent Expenditure including Asset Renewal

<u>Drainage Construction Renewal</u>	449,825	249,201	313,369
Jacaranda Springs Reserve Lake	-	19,736	35,130
Soakwell Renewals - Swan Road Soakwell project	-	37,203	38,316
Kostera Oval Storm Water Drainage Renewal	-	192,245	216,503
John Street Basin and Swale review and design	22,214	-	23,420
Holding AC - Soakwell Renewals - Asset Management Plan	33,320	-	-
Maida Vale reserve drainage pipe installation	-	16	-
Kimbarlee Way (No. 34), - Replace existing PVC spiral pipe	66,641	-	-
Booligal Street, Barwon Street to creek in Reserve south of Orangedale Road, upgrade	255,456	-	-
Cootamundra Way, Grout fill new pipe sleeve	72,194	-	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
<u>Footpath Construction Renewal</u>	482,176	77,932	179,148
Nangana Way - Cul-de-sac to creek	56,786	-	59,870
Cootamundra Way, Cul-de-sac to House No.4	55,534	-	-
Stringybark Drive	-	25,529	25,528
Heron Court	-	19,414	29,421
Blackbutt Way	-	26,568	64,329
Footpath Renewal - Minor Renewals (future years)	88,854	-	-
Bridgewood Road, Fletcher Road to Fletcher Road, Upgrade	94,408	-	-
Hartfield Park Recreation Centre, replace concrete footpath	14,439	-	-
Berkshire Road, House No.90 to House No.100 and House No.89 to 3A Boodjera Bend replace	66,641	-	-
Berkshire Road, 1 Briza Lane to House No. 45 , remove existing footpath and replace	38,874	-	-
Berkshire Road, House No. 236 to Harrison Rd , remove existing asphalt footpath and replace	11,107	-	-
Woodlupine Family Centre, from car park to playground, replace footpath	16,660	-	-
Railway Heritage Trail - Gravel Path Renewal	16,660	-	-
Corner of Central and Canning Road Footpath	-	6,421	-
Milner Road (Sultana Road to End of Path)	22,214	-	-
<u>Road Construction Renewal</u>	3,294,277	1,780,802	2,650,631
Gravel Road Resheeting	38,874	59,257	45,222
Dawson Ave - Stage 1	-	112	111
Juniper Way - Bougainvillea Ave	-	-	-
R2R - Kalamunda Road- patch repairs for sections showing signs pumping	88,854	-	93,680
Welshpool Road East/Canning Road intersection rehabilitation Commodity Routes funding	-	-	40,985
Newburn Road - Modify Kalamunda Road round-a-bout	-	-	37,472
Holding AC – Line marking and minor traffic management installation	16,660	-	8,019
Foxtou Boulevard - R2R Funded - profile & stabilise between Kalamunda Road to Upward Circle	99,961	-	-
Haynes Street -Temporary landscaping treatment	5,553	38,605	38,209
Welshpool Rd – Crystal Brook Road - install wire rope - Blackspot	-	128,234	128,234
Abernethy Rd-Kalamunda Rd to Avonside Terrace- Design documentation and approvals	177,709	150,690	269,330
Mundaring Weir Road- Subgrade failure reconstruct and installation of Geofabric - 67% MRRG	-	266,106	255,796
R2R Pomeroy Road, (Canning Rd to McNaab Pl) Pavement and Asphalt	-	4,512	4,647
R2R Grove Road, Lesmurdie - Pavement and Asphalt	-	5,962	6,141
R2R Armour Road, Lesmurdie - Pavement and Asphalt	-	2,983	3,072
R2R Shield Road, Lesmurdie - Pavement and Asphalt	-	251	258
Cedar Way - Asphalt Overlay	-	69,939	72,031
York Street - Profile and asphalt overlay	-	109,203	108,226
Cephalotus Road, between Verticordia Rd to Hovea Crescent	-	25,740	29,290
R2R Canning Mills Rd (intersection with Canning Rd to SLK300) Survey, design, document and approval	55,534	-	23,420
Central Road / Burt Street - Traffic Safety Improvements	-	84,944	88,996
Abernethy Road - Landscaping Entry Statement at Grogan Road	16,660	-	17,565
MRRG 2/3 - Canning Road/Lesmurdie Road Round-a-bout-Asphalt overlay	-	107,757	100,706
MRRG 2/3 - Abernethy Road ((north bound) Grogan Road to Avonside Crescent-Asphalt overlay	-	101,920	206,096
MRRG 2/3 - Abernethy Road (south bound) Hudswell Road to Avonside Crescent-Asphalt overlay	-	234,011	420,586
Kenneth Road, surface renewal and profiling	-	73,964	76,176

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Moonglow Rise, surface renewal and profiling	-	40,477	41,688
Naylor Place, Hunter Drive to Cul-de-sac end, surface renewal and profiling	-	36,725	51,908
R2R - Orangedale Road, LM, surface renewal and profiling	83,301	258	-
R2R - Orangedale Road, LM, surface renewal and profiling	-	258	-
Kalamunda Town Centre Streetscape Improvement Works	-	3,728	35,130
MRRG - Abernethy Rod - Beyer Place to Hudswell Rd	-	151,307	378,295
Foxtton Boulevard geotechnical assessment	-	28,748	28,748
Mundaring Weir Road Survey	-	29,861	33,952
Haynes Street Electrical Upgrade	-	24,736	6,645
R2R - Sampson Road, (Canning Rd to Crayden Rd)	94,408	344	-
R2R - Tuart Road, Orangedale Rd to Winjana Rd	155,495	172	-
R2R - Virgilia Way, Dawson Av to Virgilia Way	199,922	258	-
R2R -Cootamundra Way, between Lillian Road to Cul-de-sac	199,922	-	-
R2R - Solandra Way	211,029	-	-
Canning Road Kalamunda Road to Recreation Road, profile out & replace traffic lanes	399,845	-	-
R2R -Palmateer road - Lawnbrook Rd east to Carmel, bitumen reseal	22,214	-	-
R2R - Josephine Way, between Bird Road to Cul-de-sac	99,961	-	-
Patterson Road (Bracken Road slk 0.0 - 0.9) - Profile, reshape table drain, widen	405,398	-	-
R2R -Flora Terrace, Winjana Road to Cul-de-sac end	105,515	-	-
Pine Court, Solandra Way to Cul-de-sac end	44,427	-	-
Possum Court, Upton Road to Cul-de-sac end	44,427	-	-
Walyunga Street, Tuart Road to Flora Terrace	22,214	-	-
Canning Road, SLK 12.37 to 14.20, 10mm PMB Reseal	123,286	-	-
Elmore Road / Chipping Drive, Replace approx. 20m of existing Mountable kerb	11,107	-	-
R2R -Bird Road, between Alpine Road and Josephine Crescent	111,068	-	-
R2R -Hale Road, Round-a-bout at Reynolds and Morrison Road	83,301	-	-
R2R -Kalamunda Road, Kalamunda Road / Canning Round-a-bout and Stirk St - Surface Renewal	222,136	-	-
Hale Road / Woolworths Drive Intersection Upgrade	111,068	-	-
Swindles Lane Traffic investigation & design	44,427	-	-
<u>Special Projects Renewal</u>	656,856	232,432	298,241
Walliston Preschool, Grove Rd Centre, Grove Rd - Reconstruct, primer seal and asphalt	-	(5,856)	(6,857)
Hale Road, Bus Stop No. 13867	-	6,487	23,420
Turner Park, Pedestrian Bridge Renewal	-	18,496	18,736
Hakea Court Reserve, Pedestrian Bridge Renewal	-	24,568	24,591
Robert Hewson Park, Fence Renewal	-	5,094	6,441
Ray Owen Car park Renewals	66,530	117	35,130
City of Kalamunda Administration Office car park crossover / entrance	-	42,194	45,669
The Boulevard Reserve, Fence Renewal	-	7,340	7,026
George Road, Bus Stop No. 13740, After Warrington Road	-	12,975	23,420
Jacaranda Springs Estate Reserve no 46991,46996,46997 - renew boardwalks	-	115,365	116,975
Line marking and traffic management - Hartfield Rugby Club Carpark	-	1,341	1,340
Line marking and traffic management - Operations Depot line marking	-	3,191	1,230
Line marking and traffic management - Walliston Primary School bus bay and street parking	-	1,120	1,121
Maida Vale Reserve, Carpark Renewals, Asset ID CP_ACAC77	27,767	-	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Zig Zag Car park upgrade Stage 1	33,320	-	-
High Wycombe Library (Front) Markham Road, Asset ID CP_MARK99	33,320	-	-
High Wycombe Library (Rear Staff Parking) Western Avenue, Asset ID CP_WEST100	25,546	-	-
Reid Oval Access Road / Car park, Morrison Road	27,767	-	-
Transfer Station - improvements to access and carpark	222,136	-	-
Grove Road, Bus Stop No. 13785, After Canning Road	21,103	-	-
Kalamunda Road, Bus Stop No. 14049, After Kenneth Road	21,103	-	-
Kalamunda Road, Bus Stop 14056, After Gooseberry Hill Road	11,662	-	-
Barbigal Place PAW, Pedestrian Bridge Renewal	22,214	-	-
Woodlupine Brook, Pedestrian Bridge Renewal	9,996	-	-
Ellis Court Drainage Sump Perimeter Fence, Fence Renewal	4,443	-	-
Maida Vale Recreation Reserve Drainage Sump Perimeter Fence, Fence Renewal	8,885	-	-
Midland Road Drainage Sump Perimeter Fence, 88 Midland Road, Fence Renewal	8,885	-	-
Falls Road (Bridge No. B4725) - Renew existing bridge guardrail	27,767	-	-
Nangana Way, Pedestrian Bridge replacement and Pathway connections	84,412	-	-
Loans - Principal Repayments 221-223, 225-227	251,509	236,742	236,742
Total Recurrent Expenditure including Asset Renewal	5,134,644	2,577,108	3,678,131
Non Recurrent Income and Expenditure including New Assets			
Non Recurrent Income			
Government Grants - State Capital	(431,500)	(307,143)	(348,143)
Government Grants - National Black Spot	(1,265,532)	(423,838)	(483,449)
Government Grants - Regional Road Group	(472,267)	(235,507)	(961,543)
Government Grants - Roads To Recovery	(930,000)	(1,313,012)	(1,198,442)
Contributions - Capital Works	(75,000)	(952)	(129,150)
Total Non Recurrent Income	(3,174,299)	(2,280,452)	(3,120,727)
Non Recurrent Expenditure			
Non Recurrent Expenditure Consultants	100,000	-	219,906
Non Recurrent Expenditure Contractor General	-	33,161	-
Total Non Recurrent Projects	100,000	33,161	219,906
CCTV for Drainage	-	-	61,000
Canning Road/Canning Mills intersection and heritage site investigation	30,000	-	30,000
Road Reserve Boundaries - Canning/Welshpool	70,000	-	70,000
Kalamunda / Abernethy Road intersection - Install overhead mask arms - 100% National Black spot	-	33,161	58,906
Total Non Recurrent Projects	100,000	33,161	219,906
Footpath Construction New	457,600	239,154	372,268
Pinker Crescent Reserve Footpath	-	77,747	80,071
Ledger Road, Community Centre to Kindergarten, Southern Verge	-	54,277	58,071
Cootamundra Way, Link Path from House No.4 to Lillian Road	22,214	-	-
Pimelea Street, House No.14 to Hawtin Road, Northern Verge	-	14,980	20,418
Hawtin Road, Pimelea Street to Maida Vale Road, Western Verge	-	26,217	27,001
Welby Crescent, Oldham Pass to mid-block between Treen Close and Norwich Way	-	19,986	20,584
Wandoo Road, Holmes Road to Lewis Road, southern verge	133,282	-	140,362
Jack Healy Centre (Sister Tait Lane), Mead Street to existing path at entry	-	10,674	14,052

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Warda Crescent, Tyler Springs Reserve	-	5,403	11,710
Fletcher Road, House No. 16 to Lesmurdie Road, Northern Verge	44,427	-	-
Kaolunga Way, Fletcher Road to Heslop Road, Southern Verge,	27,767	-	-
Gooseberry Hill Road, Crossover at 107 Girrawheen Drive to Bus Stop 14010	38,874	-	-
Silver Road and Glen Road, Glen Rd to Falls Rd, Silver Rd-western verge	57,755	-	-
Lesmurdie East Road, From Currawong Crescent to Raymond Road, southern verge	22,214	-	-
Raymond Road, Lesmurdie East Road to Godfrey Street, western verge	44,427	-	-
Stirk Park and Headingly Road Footpath repairs and replacement	-	29,870	-
Chislehurst Road, Grove Road to Madera Place, eastern verge	66,641	-	-
<u>Road Construction New</u>	2,721,122	510,337	1,539,557
R2R - Canning Road/Haynes Street Pedestrian Crossing - next to IGA	277,670	-	35,130
Holding AC - Predesign costs to be capitalised	133,282	-	11,514
Wandoo Road Traffic Treatment	295,911	80,034	333,735
Welshpool Road East/Lewis Road. (State Blackspot)	-	4,928	4,931
Kalamunda Road/Gooseberry Hill Road (National Blackspot)	-	165,935	152,669
Wittenoom Road Traffic Calming (lighting)	220,176	20,327	251,094
Hale Road - Shopping Centre development - access into Lot 33 & 34	-	15,311	15,311
Holding AC - Minor Traffic Facility Projects (New)	11,107	-	23,420
Abernethy Rd - New Guard Rail Installation	-	50,693	58,550
Abernethy Rd/Grogan Rd Intersection - National Black Spot	240,501	3,577	257,140
Railway Rd/Elizabeth Street Intersection - 2/3 State Black Spot	-	165,378	153,385
Adelaide Street - Installation of two chicane island treatments	130,276	-	187,360
Spring Road - install pedestrian refuge island	27,434	816	29,275
Zamia Road & The Boulevard - Install median island	-	3,338	16,394
Gladys Road children's crossing installation and island modifications	5,553	-	5,855
Kalamunda/Roe Highway intersection mast arms installation	92,459	-	3,795
Lesmurdie Shopping Centre Streetscape Project (Sanderson Rd)	22,214	-	-
Berkshire Road Crossing Point adjacent Ilex Way (pedestrian refuge island)	44,427	-	-
Maida Vale & Priory Road pre-deflection traffic management	22,214	-	-
Kalamunda Road / Newburn Road, Chipping Drive, Reduce the western approach	201,722	-	-
Canning Road, Pomeroy Road to Welshpool Road East, Seal shoulders	438,061	-	-
Mundaring Weir Road, SLK 5.7 - 15.84, Widen and Seal Shoulders, edge lines	458,156	-	-
Abernethy Road, Tonkin Hwy to Avonside Crescent, streetscape in medians	99,961	-	-
<u>Special Projects New</u>	979,620	533,771	787,291
Hartfield Park - car parks and pathways	281,002	-	-
Gooseberry Hill Road, Bus Stop No.14005	-	17,686	11,710
Kalamunda Road, Bus Stop No. 14031	-	15,385	25,762
Fencing for Administration Centre car park	-	64,285	76,115
Kalamunda Bowling Club Fence	-	31,549	28,455
Forrestfield Skate Park CCTV Security System	-	-	58,550
Forrestfield Skate Park Area Lighting	-	67,046	67,046
Wittenoom Road - Street lighting improvements and modifications to Western Power infrastructure	-	312,940	491,487
Pickering Brook Heritage Committee Shed Fencing and electrical supply	-	8,260	8,259
Newburn Rd, Bus Stop No 14137 after Sorenson Rd	-	16,621	19,907

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Larwood Crescent install additional parking bays adjacent reserve	34,431	-	-
City Administration Office and Pool Car Carpark, including drainage works	88,854	-	-
Wattle Grove - Kalari Park and Nature Playground - installation of solar lighting towers	15,550	-	-
Berkshire Road, Bus Stop No. 14098, After Bougainvillea Avenue	18,882	-	-
Mead Street, Bus Stop 22531, After Central Road	18,882	-	-
Kostera Reserve Training Lighting Program	522,020	-	-
<u>Drainage Construction New</u>	1,372,245	533,822	1,729,192
Forrestfield Shopping Centre - GPT	-	23,929	23,420
Bowtell - Coolinga	-	98,153	134,080
Banksia - Canning Road	-	166,192	175,635
Hale road - resolve flooding at Freeduff Road	-	27,394	26,708
Stormwater catchment flow monitoring	86,633	40,479	46,840
Stirk Park Channel and Pond Improvements (GPT installation)	44,427	37,267	80,130
Kalamunda Town Centre Drainage - Barber St, Haynes St, Canning & Kalamunda Roads	1,213,418	85,331	1,170,301
Brooks Street, - City Drainage Cost Contribution Lot 44/50 (10/12) Brooks Street	-	48,658	48,658
Soakwell installation - John street Toornart Reserve	-	6,419	23,420
Walyunga Street, Install 2 x new pits at low point in road	27,767	-	-
Total Non Recurrent Expenditure Including New Assets	5,630,587	1,850,244	4,648,214
Net Non Recurrent Income/ Expenditure	2,456,288	(430,208)	1,527,487
Net Subsidy (Contribution to General Funds)	7,590,933	2,146,900	5,205,619

430 Depot Operations

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	3,880	4,317	4,000
Motor Vehicle Expenses	5,893	4,950	5,042
Depreciation Charge	4,625	4,625	4,625
Salaries and Wages - Annual Leave	21,218	36,947	20,135
Salaries and Wages - Long Service Leave	4,514	4,283	4,283
Salaries and Wages	232,085	262,935	219,205
Superannuation	28,227	31,210	26,920
Uniforms & Protective Clothing	1,980	1,271	2,100
Workers Compensation	6,269	4,088	4,088

Service Fees

Service Fee - Accommodation	15,254	15,694	15,297
Service Fee - Human Resources	18,495	12,852	13,667
Service Fee - Information Technology	28,261	43,184	42,814
Service Fee - Management and Accounting	42,222	32,827	29,359

Other

Allocation - Depot Building	(144,909)	(145,183)	(140,381)
Maintenance - Buildings Salaries and Wages	15,001	2,056	14,564
Maintenance - Buildings Purchases - Materials	753	2,248	738
Maintenance - Buildings Purchases - Sundry	15,300	24,241	15,000
Maintenance - Buildings Contractor - General	49,980	53,440	49,000
Maintenance - Buildings Overheads - Labour	-	227	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maintenance - Buildings Overheads - Plant	-	46	-
Maintenance - Buildings Utilities - Electricity	49,655	32,589	47,290
Maintenance - Buildings Utilities - Telephone	-	158	-
Maintenance - Buildings Utilities - Water	1,254	132	1,194
Maintenance - Buildings Insurance	4,787	4,648	4,648
Maintenance - Buildings Maintenance	7,617	24,788	7,395
Maintenance - Buildings Depreciation Charge	-	64	-
Maintenance - Buildings ESL Charges	563	546	552
Total Building Occupancy and Maintenance	144,909	145,183	140,381
Depot Buildings	88,651	97,524	86,697
Depot Buildings	56,259	47,659	53,684
Total Building Occupancy and Maintenance	144,909	145,183	140,381
Overheads - Labour	7,927	180	7,696
Furniture and Equipment (Under \$3,000)	1,729	10,383	1,729
Plant and Equipment (Under \$3,000)	3,926	1,208	3,849
Printing and Stationery	12,355	10,637	12,113
Purchases - Consumables	29,325	24,216	28,750
Purchases - Materials	10,006	4,016	10,300
Purchases - Street & Traffic Signs	70,687	45,931	69,301
Purchases - Sundry	15,248	14,759	18,871
Advertising and Promotions	1,530	-	1,500
Courier Fees	1,530	230	1,500
Overheads - Labour	21,045	6,077	20,432
Licenses & Registrations	802	436	786
Maintenance	47,689	42,397	46,300
Projects Purchases Consumables	1,500	-	-
Projects Purchases Sundry	3,000	-	-
Total Projects	4,500	-	-
Depot Sundowners	4,500	-	-
Total Projects	4,500	-	-
Utilities - Telephone	4,140	4,470	4,019
Total Recurrent Expenditure	645,362	624,123	618,681
Less Allocated			
Service Fee - Depot Operations	(645,361)	(624,123)	(618,681)
Net Subsidy (Contribution to General Funds)	1	-	-

440 Plant Operations

Recurrent Expenditure

Depreciation - Plant and Equipment	202,180	209,895	176,795
Salaries and Wages	167,367	141,946	162,492
Fuel and Oil	300,000	312,263	305,383
Insurance	62,528	61,707	60,707
Licenses & Registrations	3,030	5,072	2,971
Maintenance	3,795	859	3,684
Equipment Hire and Lease	183,925	186,318	161,515
Plant and Equipment (Under \$3,000)	50,983	47,212	49,983

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Purchases - Parts	291,515	352,370	294,460
Purchases - Materials	29,802	19,082	30,688
Purchases - Sundry	-	-	133
Utilities Telephone	1,591	407	1,545
Total Recurrent Expenditure	1,296,716	1,337,131	1,250,356
Less Recovery			
Heavy Equipment Hire Charge	(598,962)	(664,344)	(327,946)
Administration Allocation	(514,753)	(550,419)	(540,000)
Depreciation recovery on Heavy Plant	(312,130)	(401,199)	(89,000)
Allocation Recovery	(358,495)	(365,095)	(671,694)
Net Under/(Over Recovery)	(487,624)	(643,926)	(378,284)
440 Plant Operations Overheads			
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	2,105	4,071	2,170
Motor Vehicle Expenses	12,701	9,240	10,981
Salaries and Wages - Annual Leave	22,305	28,980	25,816
Salaries and Wages - Long Service Leave	4,745	5,492	5,492
Salaries and Wages	75,695	126,389	118,545
Superannuation	38,360	39,948	42,266
Uniforms & Protective Clothing	2,074	2,465	2,425
Workers Compensation	6,590	8,034	8,034
Service Fees			
Service Fee - Accommodation	11,440	11,774	11,473
Service Fee - Human Resources	16,611	15,417	16,367
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	37,921	39,289	35,158
Service Fee - Operations Management - Plant & Equipment	134,030	88,387	88,523
Other			
Bank Charges	401	169	393
Contractor - General	2,121	-	2,079
Total Recurrent Expenditure	376,519	388,291	378,284
Net Recurrent Income/Expenditure	(111,105)	(255,635)	-
Plant and Vehicles (Purchases and Trades)			
Recurrent Expenditure			
Major Plant Replacement	-	-	28,000
Minor Plant Replacement	40,000	15,995	40,000
Light Fleet Replacement	-	160,566	165,000
Total Recurrent Expenditure	40,000	176,561	233,000
Non Recurrent Expenditure - New Assets			
Purchase of Plant	1,500,000	206,510	208,510
Purchases - Minor Plant	10,000	3,690	10,000
Total Non Recurrent Expenditure New Assets	1,510,000	210,200	218,510
Net Subsidy (Contribution to General Funds)	1,438,895	131,126	451,510

550 Building Maintenance (Overheads)

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Recurrent Expenditure			
Motor Vehicle Expenses	23,129	23,686	20,470
Depreciation Charge	11,600	11,600	11,600
Salaries and Wages - Annual Leave	25,819	27,373	18,377
Salaries and Wages - Long Service Leave	5,492	3,909	3,909
Salaries and Wages	279,314	218,725	198,807
Superannuation	38,213	29,973	29,606
Uniforms & Protective Clothing	1,820	897	1,915
Workers Compensation	7,629	6,742	6,742
Service Fees			
Service Fee - Accommodation	11,440	11,774	11,473
Service Fee - Human Resources	19,834	11,902	12,655
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Management and Accounting	45,278	30,392	27,184
Service Fee - Operations Management - Building Maintenance	223,383	176,773	177,045
Service Fee - Project Delivery - Building Maintenance	270,295	199,000	221,175
Other			
Purchases - Materials	1,122	-	1,100
Utilities - Telephone	1,689	1,685	1,640
Total Overhead Expenses	984,898	771,706	760,824
Recovery of Overheads to Building Construction and Maintenance	(984,899)	(785,180)	(760,824)
Total Recurrent Expenditure	(1)	(13,474)	-

550 Building Maintenance

Recurrent Income

Contributions, Reimbursements & Donations	(8,614)	(23,149)	(19,624)
Forrestfield Bowling Pavilion	(1,793)	(1,741)	(1,741)
Palm Terrace Public - Reimbursements	(3,525)	(2,203)	(3,422)
Pickering Brook Club	-	(2,790)	-
Walliston Hall	(3,296)	(3,047)	(3,200)
Pickering Brook Club	-	(13,367)	(11,261)
Total Recurrent Income	(8,614)	(23,149)	(19,624)

Recurrent Expenditure

Depreciation - Buildings	1,007,735	983,482	982,139
Depreciation - Furniture and Equipment	464,212	438,723	452,516
Depreciation - Plant and Equipment	6,632	6,041	6,566
Total Depreciation	1,478,579	1,428,247	1,441,221
Maintenance - Buildings Salaries and Wages	1,161	4,158	1,161
Maintenance - Buildings Purchases - Fuel and Oil	-	85	-
Maintenance - Buildings Purchases - Materials	-	24,080	-
Maintenance - Buildings Purchases - Sundry	227,844	121,448	120,822
Maintenance - Buildings Contractor - General	370,961	469,235	377,706
Maintenance - Buildings Overheads - Labour	-	308	-
Maintenance - Buildings Overheads - Plant	-	53	-
Maintenance - Buildings Utilities - Electricity	1,323	1,566	1,323
Maintenance - Buildings Utilities - Water	3,076	3,734	3,076
Maintenance - Buildings Insurance	6,801	6,802	6,801

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maintenance - Buildings Maintenance	221,564	101,941	214,706
Maintenance - Buildings Depreciation Charge	-	12	-
Maintenance - Buildings ESL Charges	968	2,204	2,204
Total Maintenance - Buildings	833,698	735,625	727,798
Administration Building	118,068	156,663	127,068
Alan Anderson Public (WC)	2,808	3,556	2,808
Anderson Road Community Centre (Primary School)	8,878	9,854	8,878
Barbeques	5,331	7,242	5,331
Barton's Mill Chapel at Pickering Brook Heritage Centre	532	471	532
Bus Station Public (WC)	6,493	8,553	6,493
Carilla Camping Public (WC)	5,055	6,022	5,055
Carmel Hall	-	2,251	-
Carmel School (SCOUTS)	5,587	7,421	5,587
Central Hall (KADS)	2,244	6,021	2,244
31 Canning Road (DOME, Police, Community Centre)	1,449	3,768	1,449
Cyril Road Hall	20,985	15,034	20,985
Falls Farm	7,103	9,184	7,103
Fleming Reserve Public (WC)	8,878	6,670	8,878
Forrestfield Bowling Club	6,209	4,181	6,209
Edinburgh Road Centre Forrestfield (FIRS)	5,045	4,109	5,045
Forrestfield Hall	9,323	18,055	9,323
Forrestfield Rugby Club	3,227	2,446	3,227
Forrestfield Scout Hall	561	1,794	561
Forrestfield Tennis Club	448	3,646	448
Gooseberry Hill Hall and CHC	13,316	16,881	13,316
Gooseberry Hill Multi Use Hall	12,427	15,936	12,427
Gooseberry Hill Public (WC)	3,627	2,308	3,627
Hartfield Country Club	939	1,790	939
Headingly Road House	8,830	4,522	8,830
Jack Healey Centre (except Kitchen)	42,090	28,709	42,090
Jorgensen Park Pavilion	17,853	19,013	17,853
Jorgensen Park Public (WC)	6,505	7,711	6,505
Jorgensen Park Cottage	5,053	9,646	5,053
Kalamunda Archery Club	582	1,011	582
Kalamunda BMX Track	105,287	1,752	887
Kalamunda CHC	6,310	19,906	6,310
Kalamunda Club	2,258	5,002	2,258
Kalamunda Hockey Club	1,333	1,086	1,333
Kalamunda Lapidary Club	2,182	897	2,182
Kalamunda Pistol Club	280	489	280
Kalamunda Rifle Club	282	286	282
Kalamunda Tennis Club	3,098	2,945	3,098
Kostera Oval Kiosk	444	2,395	444
Lesmurdie Guide Hall	1,776	1,100	1,776
Lesmurdie Hall	12,427	20,410	12,427
Sanderson Road Centre - prev. Lesmurdie Preschool	-	958	-
Lesmurdie Tennis Club	2,830	1,656	2,830

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maida Vale Preschool	1,065	1,071	1,065
Maida Vale Reserve Sports Storage (Kiosk)	448	448	448
Maida Vale Reserve Public (WC)	3,549	4,218	3,549
Maida Vale Scout Group (not City owned)	166	-	166
Maida Vale Tennis Club	842	624	842
Morrison Oval Pavilion	10,513	5,033	10,513
Norm Sadler Pavilion	3,677	6,257	3,677
Pat Moran Pavilion	2,663	3,241	2,663
Pickering Brook Sports Club	18,446	5,540	18,446
Rangeview Tennis Club	887	1,864	887
Ray Owen Oval Public (WC)	265	-	265
Ray Owen Pavilion	2,292	3,937	2,292
Ray Owen Stadium	2,147	5,774	2,147
Reid Oval Changerooms	1,244	968	1,244
Reid Park Pavilion	1,776	2,908	1,776
Rollerama	5,994	5,265	5,994
Scott Reserve Pavilion	16,641	11,818	16,641
SKAMP Hall	786	1,105	786
SKAMP Public (WC)	8,986	5,017	8,986
Stirk Park Public (WC)	23,869	19,686	23,869
Stirk Park Sound Shell	355	438	355
Town Square Hall	23,080	22,316	23,080
Toy Library	1,934	19,608	1,934
Vintage Car Club	452	-	452
Vintage Car Club - House	578	-	578
Walliston Pony Club	976	3,811	976
Grove Road Centre - prev. Walliston Pre-School	1,776	2,522	1,776
Woodlupine Centre	53,936	45,434	53,936
Paxwold Site	2,022	2,562	2,022
Rangeview Park Tennis Club - Toilets	561	-	561
Forrestfield Soccer Club	8,801	5,541	8,801
Woodlupine Family Centre	15,264	32,829	15,264
Jack Healey Kitchen (MOW)	11,841	354	11,841
Phone Tower - Vodafone, Telstra, Optus	1,347	-	1,347
Radio Trans- Motorola	744	-	744
Small Radio Tower	997	-	997
Forrestfield Child Health Clinic	3,594	1,687	3,594
Bill Shaw Reserve Public Toilet	5,324	5,479	5,324
Kalamunda Men's Shed (Falls Rd, Lesmurdie)	1,500	-	-
Decorative Street Lights	18,484	16,930	18,484
Carpark Lighting	8,569	12,867	8,569
Street Lighting	8,663	7,926	8,663
Vacant Buildings	37,590	27,197	37,590
Unallocated Building Maintenance	51,101	-	42,101
Total Maintenance - Buildings	833,698	735,625	727,798
Total Recurrent Expenditure	2,312,277	2,163,871	2,169,019
Net Recurrent Income/Expenditure	2,303,663	2,140,722	2,149,395

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Building Occupancy and Maintenance Administration			
Maintenance - Buildings Purchases - Sundry	21,465	20,935	21,044
Maintenance - Buildings Contractor - General	446	5,568	437
Maintenance - Buildings Utilities - Electricity	82,054	80,322	94,096
Maintenance - Buildings Utilities - Gas	36	-	34
Maintenance - Buildings Utilities - Water	9,578	6,082	9,122
Maintenance - Buildings Insurance	10,265	9,966	9,966
Maintenance - Buildings Maintenance	-	424	-
Maintenance - Buildings ESL Charges	2,358	2,311	2,312
Total Building Occupancy Administration	126,202	125,608	137,011
Administration Building	115,198	118,140	126,464
Public Toilets and Other Public Facilities - Utility Costs	11,004	7,468	10,547
Administration Building	118,068	156,663	127,068
Total Building Occupancy and Maintenance Administration	244,270	282,271	264,079
Allocation Recovery	(244,269)	(282,271)	(255,078)
Over/Under Recovery	1	-	9,001
Non Recurrent Expenditure			
Non Recurrent Projects Salaries and Wages	-	-	801
Non Recurrent Projects Purchases Materials	-	453	-
Non Recurrent Projects Purchases Sundry	-	-	172
Non Recurrent Projects Consultants	100,000	34,910	56,131
Non Recurrent Projects Contractor - General	84,000	8,029	81,583
Non Recurrent Projects Overheads - Labour	-	-	3,005
Non Recurrent Projects Overheads - Plant	-	-	1,002
Non Recurrent Projects Maintenance	-	237	15,224
Non Recurrent Projects Depreciation Charge	-	-	801
Total Non Recurrent Projects	184,000	43,629	158,719
Demolition Costs	84,000	-	-
Building Condition Assessment	100,000	-	100,000
Demolition - 15 Edney Road House	-	864	864
Demolition - Ray Owen Reserve Toilet Block	-	7,855	7,855
Building and Land Revaluation Project	-	34,910	50,000
Total Non Recurrent Projects	184,000	43,629	158,719
Total Non Recurrent Expenditure	184,000	42,939	137,714
Net Non Recurrent Income/Expenses	184,000	43,629	158,719
Net Subsidy (Contribution to General Funds)	2,487,663	2,184,351	2,317,116

550 Building Maintenance Renewal and Development

Recurrent Expenditure

Building Renewal Asset Management Program	1,783,733	1,848,552	2,311,099
Lesmurdie Hall – Air Conditioner Replacement	-	18,567	22,680
Holding AC - Asbestos Replacement	26,032	-	-
Holding AC - Electrical Upgrades (Prev. Electrical Audit Rep)	5,659	-	19,278
Holding AC - Painting Program	-	-	23,123
Kalamunda District Library Upgrade	-	124,774	134,266
Administration Centre - Vehicle Storage	-	7,897	85,050
Ray Owen Recreation Centre	13,582	4,658	6,804

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Floor replacement program - Hartfield Park	39,613	354,149	354,198
Kalamunda Water Park - Asset Renewals	33,954	6,656	41,164
Kalamunda Performing Arts Centre - Protect/replace air conditioning systems from ember attack	-	(1,917)	-
High Wycombe Rec Centre - Protect/replace air conditioning systems from ember attack	-	149,071	157,626
Electrical Audit Repair-Maida Vale Res.(off Acacia Rd-main & sports lighting boards - baseball diamond)	-	403	412
Zig Zag Upstairs Window Shading	84,659	57,029	113,224
Electrical Audit Repairs - Kalamunda Performing Arts Theatre MSP	-	7,749	6,846
Holding Account - Design, Documentation and Approvals for Building Renewal Projects	22,636	-	11,340
Holding Account - Emergency Building Capital Repairs	56,591	-	19,164
Emergency Build. Rep. Kalamunda Water Park slide columns	-	-	113,400
Holding AC -Septic Tank Renewal Program	-	-	6,805
Administration Building Refurbishment - staff lunchroom	-	83,842	85,246
Administration Centre - Upgrade to air conditioning - Function room, CEO & HR	-	24,766	24,765
Administration Centre- New stairs and ramps at rear on BCA access requirements	-	72,770	74,844
Forrestfield Library - Replacement of AC	-	29,917	29,917
Kalamunda Water Park - Renovation to slide fibreglass launching box and steelwork	-	93,923	18,214
Ray Owen Sports Centre - Replacement of skylight and damaged ceiling	-	42,188	45,360
Ray Owen Power Supply design	-	39,700	36,855
Scott Reserve Pavilion - Replace hot water system	23,768	11,901	23,814
Hills BMX Club - Starting ramp & facilities upgrade	-	171,631	256,681
Maida Vale Reserve-Norm Sadler Pavilion, upgrade septic and drainage facilities	-	114,719	90,720
Hartfield Park - Develop and refurbish Hockey Clubrooms	-	71,971	136,080
Zig Zag Cultural Centre - Totem Pole relocation	-	24,250	22,680
Kalamunda History Village - Railway Platform Refurbishment	-	11,340	11,340
Kalamunda History Village - Locomotive/Station Remediation & Restoration (Prev. Locomotive Repaint)	407,452	6,237	6,237
Kalamunda Community Learning Centre (Jorgenson Park) Redevelopment	-	43,769	-
Ray Owen Toilet upgrade	-	47,950	73,710
Kalamunda Central Hall Toilet Improvements	-	12,512	12,511
Asbestos Replacement Program - Carmel School (Scouts)	-	14,241	14,241
Septic Tank Renewal - Forrestfield Bowling Club	-	3,969	3,969
Painting Program - High Wycombe Recreation Centre - repaint exterior	-	22,365	22,365
Painting Program - KPAC Agricultural Hall - internal repaint	-	29,478	38,261
Septic Tank Renewal Program - Stirk Park Toilet ethenware drain pipes	-	3,572	3,572
Painting program - Hartfield Park Squash Courts	-	19,983	19,983
Painting Program - Gooseberry Hill Multiuse Hall - internal repaint	-	7,825	7,825
Kalamunda Club Stirk park-Replacement of snooker room AC	-	2,461	2,461
Kalamunda Rugby Union Club, Morrison Rd - Replacement of hot water system and toilet cisterns	-	24,324	30,219
Pickering Brook Sports Club - Roof Renewal	316,907	18,257	19,278
Painting Program - Gooseberry Hill Multi Use Hall - External repaint	-	4,624	6,124
Painting Program - Hartfield Park RC Main Hall Court 2 repaint	-	11,616	13,381
Electrical Audit Repairs – Maida Vale Netball Pavilion supply board	-	22,298	14,742
Ray Owen Pavilion Change Rooms - Upgrade hot water system	-	-	10,206
Septic Tank Renewal - Stirk Park toilet -Leach drain rejuvenation work	-	14,717	15,875
Emergency Building Repairs - Kalamunda Community Learning Centre	-	5,670	14,742

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Administration Building - Generator Plug In	-	10,729	9,500
Kalamunda Library-toilet facility refurbishment	56,591	-	-
Public Toilets	13,582	-	-
Hartfield Park Recreation Centre - Biannual recoating of floor surface	15,845	-	-
Hartfield Park Recreation Centre- Replace glass panels on squash courts	39,613	-	-
Hartfield Park Recreation Centre - Repaint squash courts	15,845	-	-
Kalamunda Water Park, Rust removal / painting of Water Slide Columns and Footing Base Plates	39,613	-	-
Ray Owen Recreation Reserve-power supply upgrade with Western Power - new substation	64,513	-	-
Ray Owen Pavilion, Pump out tanks, replace required sewer pipes and rejuvenate leach drains	24,900	-	-
Kalamunda Agricultural Hal I- Replacement of evaporative air conditioners	101,863	-	-
Woodlupine Family and Community Centre, Renew Section of Sewer Line	13,582	-	-
Woodlupine Community Centre, Replace Guttering and Install Gutter Guard	50,931	-	-
Pickering Brook Sports Club, External Repaint, all timbers, fibro and rendered surfaces.	30,559	-	-
Lesmurdie Tennis Club, full refurbishment of Male and Female Toilets, Asset ID BD_5064-00	33,954	-	-
Kalamunda Tennis Club, Remove old carpet and replace	29,427	-	-
Kalamunda Tennis Club, Repaint internal and external of building, Asset ID BD_5057-00	20,373	-	-
Jack Healey Centre - Replace air conditioner	11,318	-	-
Forrestfield Hall, External Repaint, all timber and asbestos surfaces	10,752	-	-
Gooseberry Hill Scout Hall Asset ID BD_5027-00 (rear hall), Internal and External Repaint	21,731	-	-
Gooseberry Hill Scout Hall and Public Toilet, Replace sections of sub-standard sewer line	27,163	-	-
High Wycombe Recreation Centre, Internal Repaint	26,598	-	-
Town Square Hall, Replace Air conditioner and water cooler	10,186	-	-
Pat Moran Pavilion Change Rooms, Grind and seal the existing concrete floors	53,195	-	-
KPAC, Stage 2 of internal repaint	23,768	-	-
KPAC - Foyer Entry/Emergency Exit Door	16,977	-	-
Total Recurrent Expenditure Renewal	1,783,733	1,848,552	2,311,099
Non Recurrent Income			
Government Grants - Federal Operating	-	-	(20,000)
Government Grants - State Capital	(180,000)	-	-
Government Grants - CSRFF	-	(56,587)	(75,450)
Government Grants - Federal Capital	-	(20,000)	(20,000)
Contributions - Capital Works	(210,000)	-	(75,450)
Total Non Recurrent Income	(390,000)	(76,587)	(190,900)
Non Recurrent Expenditure			
Building Construction	2,341,584	1,405,929	1,701,966
Holding AC - Safe Roof Access Program (Install fall arrestor systems on priority basis)	-	-	22,680
Hartfield Park - Develop and refurbish Soccer clubrooms (with viewing area) - 100% state funding	-	907,230	907,232
Construction of storage area for Forrestfield Tee-ball Club	-	3,608	3,608
Hartfield Park Project- Undertake implementation of alternative water supply project	67,909	189,617	207,003
SES - shed and garage construction	-	9,917	22,680
Installation of Solar Panels	-	133,836	208,656
Forrestfield Skate Park Toilet Block Facilities	323,566	12,719	22,680

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
City/Service Clubs Storage Shed Development	-	97,740	92,988
Foothills Learning Centre - New permanent shade structure	-	4,536	12,134
Emergency Build Rep Norm Sadler Pavilion, Maida Vale - Installation of grease trap on kitchen septic	-	17,378	28,350
Emergency Building. Rep Norm Sadler Pavilion- Install gas service and cages	-	3,856	3,856
Kalamunda Community Learning Centre (Jorgenson Park)	565,905	25,492	170,100
Gooseberry Hill Multi Use Building Asset ID BD_5028-00, Install New Air Conditioners	7,923	-	-
Anderson Road Community Centre, Install New Air Conditioners	7,923	-	-
KPAC/Ag Hall - External CCTV	10,186	-	-
HPP - Hartfield Park - Construction of new clubroom building	1,358,172	-	-
Total Non Recurrent Expenditure Development	2,341,584	1,405,929	1,701,966
Net Non Recurrent Income/Expenses Development	1,951,584	1,329,342	1,511,066
Net Subsidy (Contribution to General Funds)	3,735,317	3,177,894	3,822,166

448 Parks and Environment Services Management

Recurrent Expenditure

Expenses

Employment Costs

Salaries and Wages - Annual Leave	11,423	-	-
Salaries and Wages - Long Service Leave	2,430	-	-
Salaries and Wages	123,577	-	-
Superannuation	12,825	-	-
Uniforms & Protective Clothing	555	-	-
Workers Compensation	3,375	-	-

Service Fees

Service Fee - Accommodation	3,813	-	-
Service Fee - Human Resources	4,959	-	-
Service Fee - Information Technology	9,420	-	-
Service Fee - Management and Accounting	11,320	-	-

Total Recurrent Expenditure	183,697	-	-
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Net Subsidy (Contribution to General Funds)	183,697	-	-
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449 Parks and Reserves Co-ordination

Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	17,315	8,384	17,850
Motor Vehicle Expenses	13,487	12,201	11,017
Depreciation Charge	5,750	5,750	5,750
Salaries and Wages - Annual Leave	13,595	31,828	17,491
Salaries and Wages - Long Service Leave	2,892	3,721	3,721
Salaries and Wages	147,076	339,150	254,831
Superannuation	19,280	33,338	30,679
Uniforms & Protective Clothing	890	496	1,110
Workers Compensation	4,018	7,190	7,190
Utilities - Telephone	-	1,104	960
Utilities - Telephone	2,731	4,713	2,651

Other

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Projects - Contractors	22,000	19,573	22,000
Annual Arborist Tree Inspections	22,000	19,573	22,000
Service Fees			
Service Fee - Accommodation	11,440	15,694	15,297
Service Fee - Human Resources	9,917	7,935	8,436
Service Fee - Information Technology	9,420	17,274	17,126
Service Fee - Management and Accounting	22,639	20,229	18,123
Service Fee - Operations Management	-	176,773	177,045
Service Fee - Project Delivery - Parks and Reserves	386,135	284,286	315,965
Total Recurrent Expenditure	688,585	989,638	927,242
Net Subsidy (Contribution to General Funds)	688,585	989,638	927,242
Overheads - Technical Services, Engineering Works Supervision and Parks Coordination			
Total Public Works Overheads (Contract) 410, 411, 412, 414, 449	3,855,036	3,681,715	3,695,859
Overhead Recoupments			
Administration Allocation	(3,843,465)	(2,379,393)	(3,700,364)
Net Overhead Recoupment	11,571	1,302,321	(4,505)
450 Parks and Reserves Maintenance			
Recurrent Income			
Reimbursements - General	-	(90,023)	(45,639)
Total Recurrent Income	-	(90,023)	(45,639)
Recurrent Expenditure			
Motor Vehicle Expenses	108,000	99,499	100,000
Depreciation Charge	89,160	89,160	89,160
Depreciation - Furniture and Equipment	4,217	4,172	4,175
Depreciation - Parks Developments	215,233	215,369	213,102
Insurance	7,736	7,669	7,511
Materials, Contracts & Services Plant and Equipment (Under \$3,000)	2,189	3,601	2,146
Insurance Claims	10,457	61,637	10,353
Maintenance - Buildings Salaries and Wages	115,284	99,553	111,926
Maintenance - Buildings Purchases - Materials	7,543	9,716	1,869
Maintenance - Buildings Purchases - Sundry	51,912	59,762	57,185
Maintenance - Buildings Consultants	11	16	-
Maintenance - Buildings Contractor - General	21,697	51,953	3,668
Maintenance - Buildings Overheads - Labour	95,382	93,350	57,628
Maintenance - Buildings Overheads - Plant	18,359	19,010	24,375
Maintenance - Buildings Utilities - Electricity	1,005	-	957
Maintenance - Buildings Maintenance	15,671	15,654	70,566
Maintenance - Buildings Depreciation Charge	9,815	9,559	-
Total Building Environs Maintenance	336,680	358,573	328,174
Category A - Building Environs	145,172	209,903	122,010
Category B - Building Environs	106,239	105,873	86,912
Category C - Building Environs	36,927	28,912	6,752
Category D - Building Environs	48,342	13,885	32,500
Building Protection Zone	-	-	80,000
Total Building Environs Maintenance	336,680	358,573	328,174

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maintenance - Bushland Reserves Salaries and Wages	382,503	365,856	330,591
Maintenance - Bushland Reserves Fuel and Oil	-	45	-
Maintenance - Bushland Reserves Purchases - Materials	56,147	56,510	55,046
Maintenance - Bushland Reserves Purchases - Sundry	245,332	268,212	240,522
Maintenance - Bushland Reserves Consultants	-	1,560	-
Maintenance - Bushland Reserves Contractor - General	16,427	113,214	114,144
Maintenance - Bushland Reserves Overheads - Labour	348,301	335,638	300,393
Maintenance - Bushland Reserves Overheads - Plant	106,434	71,709	91,798
Maintenance - Bushland Reserves Equipment Hire and Lease	-	11,481	-
Maintenance - Bushland Reserves Utilities - Electricity	43,946	79,676	43,084
Maintenance - Bushland Reserves Utilities - Telephone	-	996	-
Maintenance - Bushland Reserves Utilities - Water	17,060	10,255	16,725
Maintenance - Bushland Reserves Insurance	-	311	-
Maintenance - Bushland Reserves Maintenance	203,106	190,915	199,124
Maintenance - Bushland Reserves Depreciation Charge	25,500	52,387	25,000
Total Reserve Maintenance	1,444,756	1,558,764	1,416,427
Category 2 - Bill Shaw Reserve	52,000	-	-
Category 2 - Connaught Street Park	40,000	-	-
Category 2 - Davies Park	18,000	-	-
Category 2 - Dawson Park	53,000	-	-
Category 2 - Fleming Park	105,000	-	-
Category 2 - Flora Terrace Reserve	20,400	-	-
Category 2 - Jacaranda Springs	116,000	-	-
Category 2 - Juniper Way Reserve	22,400	-	-
Category 2 - Ledger Road Park	8,800	-	-
Category 2 - Lincoln Road Reserve	12,800	-	-
Category 2 - Ollie Worrell Reserve	58,000	-	-
Category 2 - Orchid Parks	98,000	-	-
Category 2 - Poison Gully Parklands	62,000	-	-
Category 2 - Rangeview Park	36,000	-	-
Category 2 - Saddleback Circle Reserve	60,000	-	-
Category 2 - Stirk Park	92,000	-	-
Category 2 - Virgilia Way Reserve	40,000	-	-
Category 2 - Woodlupine Brook Reserve	60,000	-	-
Category 2 - Yule Brook Park	33,000	-	-
Category 2 - Reserve Maintenance	189,897	1,198,438	1,239,011
Category 3 - Reserve maintenance	185,459	340,130	177,416
Category 4 - Reserve Maintenance	82,000	20,196	-
Total Reserve Maintenance	1,444,756	1,558,764	1,416,427
PAW Maintenance Salaries and Wages	24,392	20,989	23,914
PAW Maintenance Purchases - Materials	2,749	4,247	2,695
PAW Maintenance Purchases - Sundry	22,974	12,471	22,524
PAW Maintenance Consultants	10,200	10,177	10,000
PAW Maintenance Overheads - Labour	18,072	18,854	17,718
PAW Maintenance Overheads - Plant	608	4,122	596
PAW Maintenance Equipment Hire and Lease	5,905	-	5,789
PAW Maintenance Maintenance	14,824	1,476	14,533

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
PAW Maintenance Depreciation Charge	2,346	2,490	2,300
Total PAW Maintenance	102,070	74,826	100,069
PAW Maintenance	102,070	74,826	100,069
Total PAW Maintenance	102,070	74,826	100,069
Maintenance - Parks Salaries and Wages	317,195	197,850	286,034
Maintenance - Parks Fuel and Oil	209	238	-
Maintenance - Parks Purchases - Materials	48,598	41,951	30,999
Parks Maintenance - Purchases Sundry	215,727	189,884	207,362
Parks Maintenance - Contractors	239,330	189,700	79,919
Maintenance - Parks Overheads - Labour	223,901	186,589	218,147
Maintenance - Parks Overheads - Plant	56,033	40,810	85,107
Maintenance - Parks Equipment Hire and Lease	874	998	-
Maintenance - Parks Utilities - Electricity	19,178	21,538	55,918
Maintenance - Parks Utilities - Telephone	-	2,166	-
Maintenance - Parks Utilities - Water	52,138	81,915	14,000
Maintenance - Parks Insurance	1,418	669	1,390
Maintenance - Parks Maintenance	106,899	76,793	230,507
Maintenance - Parks Depreciation Charge	53,153	37,108	39,000
Total Parks Maintenance	1,334,651	1,068,209	1,248,383
Category 1 - Reserve Maintenance - Hartfield Park Reserve	516,932	333,338	299,752
Category 1 - Reserve Maintenance - Kostera Oval	236,927	271,853	148,862
Category 1 - Reserve Maintenance - Maida Vale Reserve	270,632	145,227	58,016
Category 1 - Reserve Maintenance - Ray Owen Reserve	94,771	125,935	78,523
Category 1 - Reserve Maintenance - Scott Reserve	215,388	191,856	663,230
Total Parks Maintenance	1,334,651	1,068,209	1,248,383
Traffic Islands Salaries and Wages	34,483	32,502	33,807
Traffic Islands Purchases - Materials	5,875	3,719	5,760
Traffic Islands Purchases - Sundry	23,752	23,529	23,286
Traffic Islands Consultants	-	473	-
Traffic Islands Contractor - General	2,040	3,754	2,000
Traffic Islands Overheads - Labour	32,759	30,274	32,117
Traffic Islands Overheads - Plant	6,630	4,570	6,500
Traffic Islands Utilities - Electricity	4,947	4,984	4,850
Traffic Islands Utilities - Water	6,357	4,369	6,232
Traffic Islands Maintenance	25,836	25,593	25,329
Traffic Islands Maintenance	2,856	2,248	2,800
Total Traffic Islands	145,535	136,015	142,681
Traffic Islands	145,535	136,015	142,681
Total Traffic Islands	145,535	136,015	142,681
Maintenance - Verge Salaries and Wages	355,347	282,878	348,379
Maintenance - Verge Purchases - Materials	19,131	16,284	24,838
Maintenance - Verge Purchases - Sundry	384,373	315,212	400,231
Maintenance - Verge Advertising and Promotions	-	403	-
Maintenance - Verge Contractor - General	104,073	59,959	13,388
Maintenance - Verge Overheads - Labour	339,690	259,307	313,283
Maintenance - Verge Overheads - Plant	117,144	88,076	170,985
Maintenance - Verge Utilities - Electricity	-	186	-

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Maintenance - Verge Maintenance	1,030,428	798,255	1,056,879
Maintenance - Verge Depreciation Charge	86,977	66,053	61,000
Total Verge Maintenance	2,437,164	1,886,614	2,388,983
Category 1 - Primary Distributor Verges (Prev. Cat 1 Road Verges)	387,819	191,847	380,152
Category 2 - Distributor A Verges (Prev. Cat2 road verges)	313,987	329,784	307,780
Category 3 Rural Road Verges (Prev. Cat3 Road Verges)	493,487	536,935	483,731
Category 4 - Residential Road Verges (Prev. Cat4 Road Verges)	1,113,944	736,405	1,091,922
Emergency Repairs (Prev. Storm Damage)	127,927	91,643	125,398
Total Verge Maintenance	2,437,164	1,886,614	2,388,983
Community Events (Parks & Res) Salaries and Wages	-	1,911	6,790
Community Events (Parks & Res) Purchases - Materials	-	639	-
Community Events (Parks & Res) Purchases - Sundry	-	1,225	-
Community Events (Parks & Res) Overheads - Labour	-	1,816	-
Community Events (Parks & Res) Overheads - Plant	-	1,152	-
Community Events (Parks & Res) Depreciation Charge	-	47	-
Total Community Events	-	6,790	6,790
Community Events (Parks & Res)	-	6,790	6,790
	-	6,790	6,790
Programmes Salaries and Wages - Annual Leave	14,951	11,134	11,134
Programmes Salaries and Wages - Long Service Leave	3,180	2,369	2,369
Programmes Salaries and Wages	182,799	229,951	143,283
Programmes Salaries and Wages - Casual & Relief	5,265	-	57,707
Programmes Superannuation	22,798	25,632	18,871
Programmes Uniforms & Protective Clothing	4,080	1,526	2,175
Programmes Workers Compensation	4,945	4,065	4,065
Programmes Fuel and Oil	3,957	1,472	-
Programmes Purchases - Plant & Equipment < \$3,000	-	271	-
Programmes Purchases - Materials	9,788	11,036	9,596
Programmes Purchases - Sundry	-	3,339	-
Programmes Contractor - Fire Breaks	459,182	6,625	398,179
Programmes Contractor -General	-	246,305	-
Programmes Overheads - Labour	38,246	71,967	37,132
Programmes Overheads - Plant	24,300	10,373	24,300
Programmes Utilities - Telephone	-	999	960
Programmes Maintenance	-	63,999	-
Programmes Depreciation Charge	-	5,417	-
Total Programmes	773,491	696,480	709,771
Fire Mitigation Officers	302,578	696,480	709,771
Bushland Fire Mitigation	200,000	-	-
Verge Fire Mitigation	88,839	-	-
Fuel Reduction City Reserves	100,000	-	-
Building Protection Zones	82,074	-	-
Total Programmes	773,491	696,480	709,771
Total Recurrent Expenditure	7,011,339	6,267,378	6,767,725
Net Recurrent Income/Expenditure	7,011,339	6,177,356	6,722,087
Non Recurrent Expenditure			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Non Recurrent Projects Consultants	20,000	6,353	107,647
Non Recurrent Projects	20,000	6,353	107,647
Park Inventory Project	20,000	-	80,000
Total Non Recurrent Projects	20,000	-	80,000
Purchases - Minor Plant and equipment	50,000	25,630	85,000
Total Non Recurrent Expenditure	70,000	31,983	192,647
Net Subsidy (Contribution to General Funds)	7,081,339	6,209,339	6,914,734

450 Parks and Reserves Renewal and Development

Recurrent Expenditure Including Parks Renewal

Renewal of Parks and Reserves (Gardens)	1,242,332	667,689	1,077,451
Hartfield Park Project - playing field space at Morrison Oval	-	16,410	46,546
Kostera Oval Terrace Seating (prev. stg1 – Redevelopment of Playing Fields (District Level) - Renewal Comp)	-	196,906	188,700
Hartfield Park - Refurbish lighting at Rugby 100% state funding	-	332	-
Gravel Path Renewals - Railway Heritage Trail	-	12,725	17,612
Juniper Way, Upgrade existing park to neighbourhood level standard	-	-	12,580
Hartfield Park (Road Reserve Fencing)	-	29,366	37,740
Salix Way, - Replace existing old pine post and rail fencing	-	9,113	9,172
Scott Reserve - Practice cricket nets & fencing renewal	-	37,100	37,337
Kostera Oval Dosing Pump	-	12,293	13,838
Kadina Park, Playground Equipment Renewal	-	17,045	13,838
Flora Terrace Reserve, - Playground equipment, Softfall & picnic setting renewal	-	16,273	16,354
Meloway Drive Reserve, - Playground Softfall renewal	-	2,813	2,831
Ledger Road Reserve - Playground equipment and Softfall renewal	70,204	40,840	56,610
Alan Anderson Park - Restoration of park to local level standard	582,694	-	150,960
Fleming Reserve, - Resurface main turf to Cat 1 status	-	57,941	69,190
Kalamunda Club (Bowling)- Replace Synthetic Green	-	83,164	243,867
Reserve Reticulation - Hartfield Park Replacement of Turbine	-	19,198	20,965
Reserve Reticulation - Rangeview Park	-	64,533	84,286
Davies Park - Replacement of Playground Equipment	-	22,588	23,902
8 Quearts Ln, Reynolds Rd -Dampier Gas Pipeline Reserve - Replacement of Chainmesh Fence	-	5,034	5,497
Sheffield Estate - Installation of Floating Fountain Pump	-	5,656	5,692
Juniper Reserve - Installation of Aquamaster Aerator	-	10,765	11,756
Gravel Path Renewal - Toonart Creek Reserve, Gooseberry Hill	-	7,593	8,177
Hartfield Park, Playground Softfall Renewal Asset ID PEQ-00277	11,701	-	-
Scott Reserve (Clay Wicket Oval 1), Irrigation Renewal, Asset ID IRR-00182	269,115	-	-
Parks and Reserves Open Space Furniture Renewals	9,946	-	-
Peter Annus Park, Install concrete or block edging to Softfall	5,850	-	-
Jacaranda Springs, Renovation of all shade shelters, decking and repaint	32,762	-	-
Forrestfield & Districts Bowling Club – Synthetic Bowling Green	214,178	-	-
Rangeview Tennis Club – Resurfacing of 4 courts, fencing and concrete barrier	45,882	-	-
Total Recurrent Expenditure Asset Renewal	1,242,332	667,689	1,077,451
Net Recurrent Income/Expenditure	1,242,332	667,689	1,077,451

Non Recurrent Income

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Public Open Space Funds	(103,809)	(301,392)	(490,000)
Government Grants - State Capital	-	(170,000)	(235,000)
Government Grants - CSRFF	(73,476)	(54,545)	-
Government Grants - Lotterywest Capital	(60,000)	-	-
Total Non Recurrent Income	(237,285)	(525,938)	(725,000)
Non Recurrent Expenditure Asset Development			
Development of Parks and Reserves (Gardens)	1,930,845	609,329	1,084,551
Shade Sail Installation Program	-	33,250	24,713
Hartfield Park Project- Develop three new hockey fields, hockey clubrooms and parking	1,404,081	45,200	88,060
Bibbulmun Track Terminus Link (Grant Funded)	105,306	194,642	491,027
Jacaranda Springs Reserve Redesign & develop to neighbourhood level park standard (POS)	72,544	317,656	440,300
Stirk Park - Implementation of Master Plan for Redevelopment	117,007	-	-
Bibbulmun Terminus - Purchase and installation of drink fountain	1,404	924	6,542
Tomah/Magma Reserve - bore water installation	-	8,475	25,160
Kalari Park - Installation of Water Fountain	-	9,183	8,750
Shade Sail Installation Program - Tilla Court	23,401	-	-
Trails Loop Implementation	105,306	-	-
Lenihan Corner. Park - 10 station pod of outdoor fitness equipment	66,694	-	-
Lenihan Corner. Park - 1/2 court basket ball	35,102	-	-
Total Non Recurrent Expenditure	1,930,845	609,329	1,084,551
Net Non Recurrent Income/Expenditure Asset Development	1,693,560	83,392	359,551
Net Subsidy (Contribution to General Funds)	2,935,892	751,080	1,437,002
510 Environmental Services			
Recurrent Income			
Contributions - General	-	(46,564)	(46,500)
Reimbursements - General	-	(316)	-
Government Grants - State Operating	-	(4,500)	(4,500)
Government Grants - EMRC, SALP	-	-	(28,288)
Total Recurrent Expenditure	-	(51,380)	(79,288)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	9,719	3,977	10,020
Motor Vehicle Expenses	10,698	10,114	9,018
Depreciation Charge	11,000	11,000	11,000
Salaries and Wages - Annual Leave	26,077	25,364	29,980
Salaries and Wages - Long Service Leave	5,548	6,314	6,314
Salaries and Wages	286,329	260,542	313,717
Salaries and Wages - Casual & Relief	836	-	-
Overheads - Labour	56,228	43,541	54,590
Superannuation	34,615	28,637	38,490
Uniforms & Protective Clothing	2,515	1,338	1,725
Workers Compensation	7,788	7,772	7,772
Service Fees			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Service Fee - Accommodation	3,395	3,971	3,483
Service Fee - Human Resources	21,421	22,420	23,833
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Management and Accounting	48,901	57,138	51,196
Other			
Purchases - Sundry	2,822	851	2,767
Advertising and Promotions	7,613	300	7,464
Utilities - Telephone	461	901	448
Projects Salaries and Wages	-	1,671	-
Projects Fuel and Oil	-	107	-
Projects Printing and Stationery	16,400	-	14,400
Projects Purchases - Materials	71,178	33,583	80,678
Projects Purchases - Sundry	17,134	10,734	24,634
Projects- Advertising and Promotions	8,783	275	8,783
Projects Consultants	45,400	26,948	65,800
Projects Contractor - General	209,772	226,540	282,888
Projects Overheads - Labour	1,200	1,048	1,200
Projects Equipment Hire and Lease	-	12	3,500
Projects Contribution	39,588	34,330	52,071
Projects Maintenance	-	158	-
Total Projects	409,455	335,405	533,954
Biodiversity Project	15,000	6,000	12,000
Bush Crew Operating	40,760	32,005	40,760
Catchment Monitoring	2,500	2,851	2,000
Climate Protection Monitoring	-	971	-
Community Group Revegetation Materials	14,000	10,331	14,000
Eastern Hills Catchment Management	37,830	34,330	37,830
Environmental Education	20,000	17,573	18,000
Hartfield Park Bushland	7,961	6,000	6,261
Ledger Road Reserve	4,300	2,070	4,300
Maida Vale Reserve Management Plan	19,000	17,220	19,000
Nestle Brae Creek Reserve	3,000	2,864	3,000
Old Railway Reserve (Prev. Railway Reserve Heritage Trail)	4,000	3,823	4,000
Trees and Shrubs to Residents Programme	20,300	23,036	20,300
Bushland Weed Control	24,000	16,560	24,000
Lower Lesmurdie Falls (Prev. Lesmurdie Falls Feasibility Study)	6,000	4,970	6,000
Ray Owen Management Plan	-	2,412	4,000
Anthony Heslop Reserve	2,000	-	-
Hartfield Park Offset Proposal	-	3,000	35,000
Friends Group Support	4,000	3,286	4,000
Fire Management Weed Control	-	5,050	6,750
Banksia Woodland TEC Restoration Project (Friends of Maida Vale).	-	-	8,949
Dieback	6,760	-	6,760
Smokebush Place	42,780	36,557	42,780
Fleming Reserve Bushland	-	9,770	4,000
Poison Gully Creek	2,184	-	2,184
Crumpet Creek	2,080	1,891	2,080

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Perth NRM (Natural Resource Management)	-	909	-
Green Army (from the Federal Government.)	-	16,322	18,000
Poison Gully West Offset Project	90,000	45,589	160,000
Catfish Eradication - Ledger Reserve Dam	-	-	2,000
Environmental Offset Strategy	-	4,525	-
Alan Anderson Park (Prev. Alan Anderson Rd Reserve Vegetation Assessment)	6,000	22,948	26,000
State NRM Program Community Capability	-	2,544	-
Anderson Road Bushland	4,000	-	-
Brian Moran R9093	5,000	-	-
East Terrace Reserve	2,000	-	-
Hill Street Reserve	2,500	-	-
Hedley Jorgensen Park	6,000	-	-
Kadina Brook Reserve	2,000	-	-
Millson Reserve	2,500	-	-
Norwood Reserve	5,000	-	-
Old Yorna Bushland R30142	2,000	-	-
Stirkwood Bushland R50011	2,000	-	-
Toornart Creek Reserve	2,000	-	-
Total Projects	409,455	335,405	533,954
Total Recurrent Expenditure	964,262	836,700	1,122,897
Net Recurrent Income/Expenditure	964,262	785,320	1,043,609
Non Recurrent Operating Expenditure			
Non Recurrent Projects Purchases - Sundry	22,000	-	-
Beenyup Reserve - Weed Removal	20,000	-	-
Catfish Eradication - Ledger Reserve Dam	2,000	-	-
Total Non Recurrent Operating Expenditure	22,000	-	-
Development of Environmental Reserves			
Development of Environmental Reserves Salaries and Wages	-	2,437	-
Development of Environmental Reserves Purchases - Materials	16,000	16,235	38,000
Development of Environmental Reserves Purchases - Sundry	-	11,257	-
Development of Environmental Reserves Advertising and Promotions	31,000	-	15,000
Development of Environmental Reserves Consultants	31,000	-	12,000
Development of Environmental Reserves Contractor - General	31,000	26,340	12,000
Development of Environmental Reserves Overheads - Labour	-	2,316	-
Development of Environmental Reserves Overheads - Plant	-	1,037	-
Development of Environmental Reserves Equipment Hire and Lease	-	550	-
Development of Environmental Reserves Maintenance	-	1,595	-
Development of Environmental Reserves Depreciation	-	174	-
Total Development of Reserves	109,000	61,940	77,000
Woodlupine Living Stream Project	10,000	14,197	17,000
Wattle Grove Street Tree Planting	60,000	47,744	60,000
Hartfield Park Offset	39,000	-	-
Total Development of Reserves	109,000	61,940	77,000
Total Non Recurrent Expenditure	131,000	61,940	77,000
Net Subsidy (Contribution to General Funds)	1,095,262	847,260	1,120,609

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
DEVELOPMENT SERVICES			
501 Office of the Director Development Services			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	25,786	22,225	26,188
Salaries and Wages - Long Service Leave	4,737	4,803	4,803
Salaries and Wages	237,403	231,823	240,628
Superannuation	25,003	26,233	25,348
Uniforms & Protective Clothing	250	194	250
Workers Compensation	6,580	7,025	7,025
Utilities - Telephone	-	7	600
Service Fees			
Service Fee - Accommodation	9,389	10,962	9,633
Service Fee - Human Resources	9,917	7,935	8,436
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Management and Accounting	22,639	20,228	18,123
Other			
Advertising and Promotions	2,309	142	2,244
Consultants	15,000	10,223	10,580
Plant and Equipment (Under \$3,000)	934	908	908
Printing and Stationery	1,000	406	2,244
Purchases - Sundry	1,000	300	1,088
Utilities - Telephone	1,255	1,058	1,220
Total Recurrent Expenditure	382,043	361,746	376,444
Net Subsidy (Contribution to General Funds)	382,043	361,746	376,444
519 Approval Services Management			
Recurrent Income			
Fees - Project Management	-	(4,105)	(7,000)
	-	(4,105)	(7,000)
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	14,225	615	14,617
Salaries and Wages - Long Service Leave	2,466	3,109	3,109
Salaries and Wages	122,761	157,422	158,130
Superannuation	19,863	25,338	25,048
Uniforms & Protective Clothing	250	771	250
Workers Compensation	3,425	6,630	6,630
Utilities - Telephone	-	596	480
Service Fees			
Service Fee - Accommodation	4,244	4,950	4,354
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	25,910	25,689
Service Fee - Management and Accounting	11,320	10,163	9,061
Other			
Plant and Equipment less than \$ 3,000	900	-	-
Purchases - Sundry	669	281	650

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Consultants	10,000	11,274	10,000
Utilities - Telephone	494	254	480
Total Recurrent Expenditure	204,996	251,281	262,716
Net Subsidy (Contribution to General Funds)	204,996	247,176	255,716
520 Strategic Planning Services			
Recurrent Income			
Income			
Contributions - General	-	(2,142)	(2,142)
Reimbursements - General	-	-	(3,275)
Reimbursements - General	-	(1,416)	-
Fees - Miscellaneous	(7,210)	(50,571)	-
Fees - Miscellaneous	(6,876)	(19,412)	(6,676)
Total Recurrent Income	(14,086)	(73,541)	(12,093)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	6,892	4,569	7,105
Motor Vehicle Expenses	6,092	3,202	4,502
Depreciation Charge	18,500	18,500	18,500
Salaries and Wages - Annual Leave	25,929	25,963	21,166
Salaries and Wages - Long Service Leave	5,015	4,503	4,503
Salaries and Wages	252,706	250,396	228,974
Superannuation	26,470	30,439	23,763
Uniforms & Protective Clothing	750	414	750
Workers Compensation	6,966	6,586	6,586
Utilities - Telephone	-	485	480
Service Fees			
Service Fee - Accommodation	6,790	7,942	6,967
Service Fee - Human Resources	14,876	10,933	11,600
Service Fee - Information Technology	28,261	43,184	42,814
Service Fee - Management and Accounting	33,959	27,802	24,919
Other			
Valuations	-	1,416	1,416
Advertising and Promotions	5,841	2,817	5,726
Consultants	10,000	-	-
Printing and Stationery	1,149	-	1,126
Purchases - Sundry	1,589	269	1,558
Utilities - Telephone	258	410	250
Total Recurrent Expenditure	452,043	439,831	412,705
Net Recurrent Income/Expenditure	437,957	366,291	400,612
Non Recurrent Expenditure			
Non Recurrent Projects Purchases Sundry	-	211	-
Non Recurrent Projects Consultants	1,188,900	202,636	280,000
Non Recurrent Projects General Contractors	-	-	260,000
Non Recurrent Projects Equipment Hire and Lease	-	3,160	-
Non Recurrent Projects	1,188,900	206,007	540,000

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Pickering Brook Town Centre Expansion	15,000	5,282	20,000
Forrestfield North (Prev. Forrestfield/High Wycombe Industrial Area) (Prev. N320 in BU519)	750,000	200,725	500,000
Muni Funded FFHW Industrial Area Stage 1 consultancy expenses	0	0	20000
Activity Centre Plans (Forrestfield and Kalamunda)	215,600	-	-
Wattle Grove Feasibility Study	44,000	-	-
Disposal of Park and Recreation Reservations (York Street and Pomeroy Road)	124,300	-	-
Local Planning Strategy and Scheme Review	40,000	-	-
Total Non Recurrent Projects	1,188,900	206,007	540,000
Loans - Principal Repayment	43,550	-	-
Net Non Recurrent Income/Expenses	1,232,450	206,007	540,000
Net Subsidy (Contribution to General Funds)	1,670,407	572,297	940,612

226 Forrestfield Industrial Area Scheme Stage 1

Non Recurrent Income

Contributions - General	-	-	(2,054,062)
Contributions - Capital Works	(610,532)	(1,832,935)	-
Total Non Recurrent Income	(610,532)	(1,832,935)	(2,054,062)

Non Recurrent Operating Expenditure

Non Recurrent Projects - Salaries and Wages	20,000	-	-
Non Recurrent Projects - Sundry Purchases	-	2,724,317	292,045
Non Recurrent Projects -Advertising and Promotions	1,000	464	464
Non Recurrent Projects -Audit Fees	1,200	1,200	1,200
Non Recurrent Projects -Consultants	33,000	88,850	57,210
Non Recurrent Projects -Contractor General	-	1,067	-
Non Recurrent Projects -Contribution	1,198,120	570,440	883,483
Non Recurrent Projects -Legal Expenses	15,000	45,517	38,330
Total Non Recurrent Projects	1,268,320	3,431,855	1,272,732
Forrestfield Industrial Area Scheme Stage 1 - Operational Expenses	70,200	491,262	389,249
Forrestfield Industrial Area Scheme Stage 1 - Land contributions / acquisitions	1,198,120	2,940,593	883,483
Total Non Recurrent Projects	1,268,320	3,431,855	1,272,732
Total Non Recurrent Operating Expenditure	1,268,320	3,431,855	1,272,732

Non Recurrent Capital Expenditure

<u>Road Construction New</u>	2,215,500	518,015	4,937,165
Nadine / Ashby / Berkshire - road construction - Forrestfield Industrial Area Scheme Stage 1	610,000	472,301	2,714,711
Road 1 - road design - Forrestfield Industrial Area Scheme Stage 1	30,000	-	30,000
Road 2 - road construction - Forrestfield Industrial Area Scheme Stage 1	1,120,000	34,500	1,482,454
Nardine / Milner Intersection Design & Construction - Forrestfield Industrial Area Reserve Stage 1	165,000	6,678	155,000
Ashby / Berkshire Intersection Design & Construction - Forrestfield Industrial Area Reserve Stage 1	183,500	-	155,000
Berkshire / Milner Intersection Design & Construction - Forrestfield Industrial Area Reserve Stage 1	107,000	4,536	400,000
Total Non Recurrent Capital Expenditure	2,215,500	518,015	4,937,165

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Net Subsidy (Contribution to General Funds)	2,873,288	2,116,935	4,155,835
522 Statutory Planning Services			
Recurrent Income			
Reimbursements - General	-	-	(6,000)
Fees - Zoning Forms	(82,400)	(74,126)	(80,000)
Fees - Development	(349,963)	(263,565)	(339,770)
Fees - Miscellaneous	(109)	(2,363)	(106)
Fees - Subdivision	(11,593)	(11,093)	(11,255)
Fees - Rezoning	(9,004)	(1,150)	(8,742)
Fines and Penalties	(26,226)	-	(25,462)
Total Recurrent Income	(479,295)	(352,297)	(471,335)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	-	5,228	5,155
Salaries and Wages - Annual Leave	46,147	43,536	35,548
Salaries and Wages - Long Service Leave	9,817	7,562	7,562
Salaries and Wages	499,223	418,564	384,561
Superannuation	60,151	50,427	39,910
Uniforms & Protective Clothing	1,750	1,770	1,750
Workers Compensation	13,634	12,064	12,064
Utilities - Telephone	-	449	480
Motor Vehicle Expenses	-	4,943	6,995
Service Fees			
Service Fee - Accommodation	6,365	7,434	6,531
Service Fee - Human Resources	34,709	22,503	23,917
Service Fee - Information Technology	56,521	43,184	42,814
Service Fee - Management and Accounting	79,237	57,349	51,378
Other			
Depreciation Charge	-	6,600	6,600
Valuations	-	-	6,753
Purchases - Sundry	541	727	530
Advertising and Promotions	10,000	10,043	20,766
Utilities - Telephone	159	390	154
Total Recurrent Expenditure	818,254	692,773	653,468
Net Recurrent Income/Expenditure	338,959	340,476	182,133
Net Subsidy (Contribution to General Funds)	338,959	340,476	182,133
Compliance			
Recurrent Expenditure			
Salaries and Wages - Annual Leave	-	11,755	6,656
Salaries and Wages - Long Service Leave	-	1,416	1,416
Salaries and Wages	-	76,275	72,008
Superannuation	-	11,508	11,406
Uniforms & Protective Clothing	-	-	250
Other			
Service Fees			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Service Fee - Human Resources	-	3,990	4,218
Service Fee - Information Technology	-	8,637	8,563
Service Fee - Management and Accounting	-	10,164	9,061
Net Recurrent Expenditure	-	123,745	113,578
Net Subsidy (Contribution to General Funds)	-	123,745	113,578
540 Building Services			
Recurrent Income			
Fees - Application	(284,788)	(247,706)	(261,185)
Fines and Penalties	(21,725)	(1,000)	(7,500)
Fees - Miscellaneous	(880)	(1,063)	(854)
Fees - Inspection	(8,490)	(4,295)	(3,960)
Fees - Miscellaneous	(9,845)	(5,659)	(11,500)
Fees - Application	(1,236)	(573)	(1,200)
Fees - Strata Title	(4,495)	(3,846)	(4,364)
Licences - Demolition	(3,433)	(3,361)	(5,760)
Fees - BCITF	(2,351)	(2,700)	(2,813)
Fees - Building Plans	(13,905)	(16,115)	(13,500)
Fees - Building Registration Board	(6,150)	(5,500)	(6,885)
Fees - Inspection	(249,744)	(211,362)	(216,600)
Total Recurrent Income	(607,042)	(503,180)	(536,121)
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	14,201	5,353	14,640
Motor Vehicle Expenses	20,772	6,394	18,894
Depreciation Charge	16,500	16,500	16,500
Salaries and Wages - Annual Leave	37,787	34,694	35,012
Salaries and Wages - Long Service Leave	7,606	7,448	7,448
Salaries and Wages	384,759	368,610	378,770
Superannuation	57,694	59,215	53,424
Uniforms & Protective Clothing	1,250	954	1,500
Workers Compensation	10,564	13,203	13,203
Utilities - Telephone	-	1,305	960
Service Fees			
Service Fee - Accommodation	8,487	9,918	8,708
Service Fee - Human Resources	24,792	19,882	21,091
Service Fee - Information Technology	47,101	43,184	42,814
Service Fee - Management and Accounting	56,598	50,621	45,307
Other			
Purchases - Sundry	4,000	2,879	4,194
Minor Plant and Equipment (Under \$ 3,000)	2,960	944	2,454
Contractors	6,000	-	-
Subscriptions	2,164	919	3,102
Total Recurrent Expenditure	703,235	642,023	668,021
Net Recurrent Income/Expenditure	96,193	138,843	131,900
Net Subsidy (Contribution to General Funds)	96,193	138,843	131,900

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
276 Pool Inspection			
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	4,126	4,253	4,254
Motor Vehicle Expenses	5,850	7,712	5,000
Depreciation Charge	7,000	7,000	7,000
Salaries and Wages - Annual Leave	12,310	26,374	11,964
Salaries and Wages - Long Service Leave	2,619	2,545	2,545
Salaries and Wages	133,195	125,579	129,427
Superannuation	13,823	13,546	13,432
Uniforms & Protective Clothing	500	-	750
Workers Compensation	3,638	-	-
Utilities - Telephone	-	-	480
Service Fees			
Service Fee - Accommodation	849	-	-
Service Fee - Human Resources	9,917	7,957	8,436
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	22,639	20,228	18,123
Total Recurrent Expenditure	225,886	223,832	209,974
Net Subsidy (Contribution to General Funds)	225,886	223,832	209,974
265 Community Compliance & Education Co-ordination			
Recurrent Expenditure			
Employment Costs			
Fringe Benefits Tax	-	5,783	-
Salaries and Wages	-	519	1,622
Superannuation	-	4,412	4,498
Utilities - Telephone	-	453	105
Workers Compensation	-	2,449	2,449
Total Recurrent Expenditure	-	13,616	8,674
Net Subsidy (Contribution to General Funds)	-	13,616	8,674
365 Health and Ranger Services Management			
Recurrent Expenditure			
Employment Costs			
Salaries and Wages - Annual Leave	13,341	20,669	12,615
Salaries and Wages - Long Service Leave	2,312	2,684	2,684
Salaries and Wages	115,126	160,247	136,470
Superannuation	12,204	22,969	23,108
Uniforms & Protective Clothing	250	248	250
Workers Compensation	3,212	3,925	3,925
Utilities - Telephone	-	450	480
Service Fees			
Service Fee - Accommodation	2,546	2,964	2,612
Service Fee - Human Resources	4,959	3,967	4,218
Service Fee - Information Technology	9,420	8,637	8,563
Service Fee - Management and Accounting	11,320	10,163	9,061
Other			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Purchases - Sundry	591	58	579
Utilities - Telephone	495	408	481
Projects Purchases - Materials	-	44	-
Projects Purchases - Sundry	2,627	662	2,575
Projects Advertising and Promotion	2,627	2,227	2,575
Projects Consultants	-	1,250	-
Projects General Contractors	6,465	1,650	6,338
Total Projects	11,718	5,834	11,488
Community Safety & Crime Plan Implementation	11,718	5,834	11,488
Total Projects	11,718	5,834	11,488
Total Recurrent Expenditure	187,494	243,224	216,534
Non Recurrent Income			
Government Grants - State Capital	(156,174)	(202,614)	(368,828)
Total Non Recurrent Income	(156,174)	(202,614)	(368,828)
Non Recurrent Expenditure			
Purchases - Plant and Equipment -General Contractors	-	82,587	-
Purchases - Plant and Equipment	210,000	8,261	374,834
Total Non Recurrent Expenditure	210,000	90,848	374,834
WA Police CCTV camera installation project	-	90,848	204,834
Federal Govt Safer Communities CCTV Project	210,000	-	170,000
Total Non Recurrent Projects	210,000	90,848	374,834
Net Non Recurrent Income/Expenditure	53,826	(111,766)	6,006
Net Subsidy (Contribution to General Funds)	241,320	131,458	222,540

370 Environmental Health

Recurrent Income

Fees - Miscellaneous	(1,987)	(538)	(1,929)
Fines and Penalties	(13,299)	(18,287)	(12,912)
Fees - Application	(9,673)	(8,872)	(9,673)
Fees - Stall Holders/ Traders	(10,728)	(11,149)	(10,416)
Fees - Inspection	(7,547)	(8,496)	(7,547)
Fees - Offensive Trade Permits	(913)	(1,216)	(913)
Fees - Programmes	(500,479)	(245,923)	(243,899)
Licences - Caravan Park	(3,116)	(3,367)	(3,116)
Licences - Cattery	(263)	(256)	(255)
Fees - Miscellaneous	(2,169)	(2,451)	(2,106)
Fees - Supervision	(73,321)	(78,996)	(71,185)

Total Recurrent Income

	(623,495)	(379,551)	(363,951)
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Recurrent Expenditure

Employment Costs

Fringe Benefits Tax	4,126	4,253	4,254
Motor Vehicle Expenses	9,641	6,766	8,717
Depreciation Charge	14,800	14,800	14,800
Salaries and Wages - Annual Leave	44,788	49,211	43,514
Salaries and Wages - Long Service Leave	9,528	9,257	9,257
Salaries and Wages	488,909	473,782	467,501

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Salaries and Wages - Casual & Relief	1,094	-	1,196
Superannuation	54,535	53,700	50,294
Uniforms & Protective Clothing	2,100	1,138	2,275
Workers Compensation	13,343	12,536	12,536
Service Fees			
Service Fee - Accommodation	16,126	17,860	15,675
Service Fee - Human Resources	34,709	27,817	29,528
Service Fee - Information Technology	56,521	51,766	51,377
Service Fee - Management and Accounting	79,237	70,849	63,429
Other			
Furniture and Equipment (Under \$3,000)	655	1,179	655
Plant and Equipment (Under \$3,000)	5,814	4,213	5,700
Advertising and Promotions	5,789	5,607	5,675
Analytical Expenses	14,858	15,128	14,567
Contractor - General	32,000	31,243	42,902
Courier Fees	4,968	5,179	4,871
Purchases - Consumables	11,368	11,071	11,145
Purchases - Sundry	4,421	2,382	4,334
Utilities - Telephone	3,740	1,965	3,631
Total Recurrent Expenditure	913,070	871,701	867,833
Net Recurrent Income/Expenditure	289,575	492,150	503,882
Non Recurrent Expenditure			
Special Projects - Purchases Sundry	-	32	-
Special Projects - General Contractors	269,257	142,223	244,779
Total Non Recurrent Operating Projects	269,257	142,255	244,779
Contaminated Sites Investigation	269,257	142,255	244,779
Total Non Recurrent Expenditure	269,257	142,255	244,779
Net Subsidy (Contribution to General Funds)	558,832	634,405	748,661
270 Ranger Services			
Recurrent Income			
Reimbursements - General	-	(750)	(750)
Fees - Animal Pound	(7,649)	(7,957)	(7,426)
Fees - Miscellaneous	(6,577)	(8,402)	(6,385)
Fees - Number Plates	(1,412)	(1,273)	(1,398)
Fines and Penalties	(14,000)	(24,551)	(13,000)
Fees - Application	(3,506)	(4,300)	(3,404)
Fees - Animal Pound	(20,699)	(25,636)	(20,096)
Fees - Dog Registration	(165,000)	(200,382)	(159,000)
Fees - Fine Enforcement Revenue	(45,000)	(61,995)	(45,000)
Fees - Miscellaneous	(3,935)	(6,863)	(3,820)
Licences - Cattery	(31,096)	(36,618)	(30,190)
Licences - Dog Kennel	(600)	(600)	(600)
Total Recurrent Income	(299,474)	(379,327)	(291,069)
Recurrent Expenditure			
Employment Costs			

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Fringe Benefits Tax	5,610	-	5,783
Motor Vehicle Expenses	77,184	79,664	71,259
Depreciation Charge	23,860	23,860	23,860
Salaries and Wages - Annual Leave	45,078	59,779	44,763
Salaries and Wages - Long Service Leave	9,590	9,522	9,522
Salaries and Wages	540,396	597,743	546,746
Salaries and Wages - Casual & Relief After Hours	45,324	9,437	47,852
Superannuation	59,469	71,768	62,484
Uniforms & Protective Clothing	5,775	2,854	5,775
Utilities - Telephone	-	4,125	4,500
Utilities - Telephone	3,000	2,364	5,109
Workers Compensation	14,246	14,890	14,890
Service Fees			
Service Fee - Accommodation	7,638	7,434	6,531
Service Fee - Human Resources	40,164	32,154	34,168
Service Fee - Information Technology	56,521	51,766	51,377
Service Fee - Management and Accounting	91,689	81,970	73,397
Other			
Depreciation - Buildings	1,379	1,364	1,365
Depreciation - Plant and Equipment	7,642	5,734	7,566
Plant and Equipment (Under \$3,000)	24,164	4,667	20,690
Printing and Stationery	6,598	2,589	3,527
Purchases - Consumables	4,002	1,677	6,865
Purchases - Sundry	6,455	4,483	9,270
Advertising and Promotions	7,903	4,590	7,748
Contractor - General	16,000	11,793	19,321
Fines Enforcement Charges	12,000	11,426	12,054
Equipment Hire and Lease	9,259	26,752	35,529
Veterinary Fees	4,703	3,503	4,611
Maintenance - Buildings Purchases - Materials	1,672	-	1,639
Maintenance - Buildings Purchases - Sundry	1,631	350	1,599
Maintenance - Buildings Contractor - General	3,988	1,266	3,910
Maintenance - Buildings Utilities - Water	185	102	176
Maintenance - Buildings Insurance	253	245	246
Maintenance - Buildings Maintenance	-	41	-
Maintenance - Buildings ESL Charges	99	93	97
Total Building Occupancy and Maintenance Costs	7,828	2,098	7,667
Dog Pound	5,652	1,615	5,509
Dog Pound	537	483	519
Cat Pound	1,639	-	1,639
Total Building Occupancy and Maintenance Costs	7,828	2,098	7,667
Total Recurrent Expenditure	1,133,477	1,130,004	1,144,228
Net Recurrent Income/Expenditure	834,003	750,677	853,159
Non Recurrent Expenditure			
Non-Recurrent Projects Plant and Equipment (Under \$3,000)	-	-	3,090
Non-Recurrent Projects Purchases - Sundry	-	7,503	24,175

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Non-Recurrent Projects Contractor - General	-	1,177	-
Non-Recurrent Projects Utilities - Telephone	-	2,792	-
Non Recurrent Projects	-	11,472	27,265
Emergency Management	-	11,472	26,265
Wattle Grove Bushfire Management Costs	-	-	1,000
Total Non Recurrent Projects	-	11,472	27,265
Total Non Recurrent Expenditure	-	11,472	27,265
Net Subsidy (Contribution to General Funds)	834,003	762,149	880,424

275 Fire Prevention

Recurrent Income

Hazard Reduction Burns	(1,688)	(383)	(1,639)
Fines and Penalties	(20,500)	(29,800)	(20,500)
Total Recurrent Income	(22,188)	(30,183)	(22,139)

Recurrent Expenditure

Employment Costs

Motor Vehicle Expenses	11,435	9,487	9,740
Depreciation Charge	23,400	23,400	23,400
Salaries and Wages - Annual Leave	30,673	28,178	11,798
Salaries and Wages - Long Service Leave	6,525	2,510	2,510
Salaries and Wages	331,821	131,720	127,630
Superannuation	40,794	13,640	13,246
Uniforms & Protective Clothing	4,250	2,084	3,250
Workers Compensation	9,062	3,671	3,671

Service Fees

Service Fee - Accommodation	2,334	2,738	2,395
Service Fee - Human Resources	24,792	11,902	12,655
Service Fee - Information Technology	18,841	17,274	17,126
Service Fee - Management and Accounting	56,598	30,392	27,184

Other

Advertising and Promotions	15,985	10,772	12,240
Plant & Equipment less than 3,000	13,922	1,729	1,345
Equipment Hire and Lease	29,782	1,234	1,708
Contractor - General	5,000	9,763	12,607
Depreciation - Plant and Equipment	16,929	26,774	16,761
Purchases - Consumables	3,621	575	609
Purchases - Sundry	5,386	2,421	2,339
Utilities - Telephone	3,000	1,826	896

Total Recurrent Expenditure	654,150	332,090	303,109
Net Recurrent Income/Expenditure	631,962	301,907	280,970

Non Recurrent Expenditure

Non Recurrent Projects Salaries and wages	3,152	2,579	3,588
Non Recurrent Projects Printing and Stationery	14,602	-	2,440
Non Recurrent Projects Purchases Sundry	33,056	476	7,576
Non Recurrent Projects Advertising and Promotions	-	3,168	1,041
Non Recurrent Projects Consultants	-	-	850

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Non Recurrent Projects Contractor General	-	3,750	1,763
Non Recurrent Projects Equipment Hire and Lease	-	5,830	5,538
Non Recurrent Projects Utilities - Telephone	-	-	204
Total Non Recurrent Expenditure	50,810	15,802	23,000
Bushfire Prone Declaration - Education Project	23,000	15,802	23,000
Emergency Management	27,810	-	-
Total Non Recurrent Expenditure	50,810	15,802	23,000
Net Subsidy (Contribution to General Funds)	682,772	317,710	303,970

280 Bush Fire Brigade

Recurrent Income

Government Grants - State Operating	(132,510)	(129,582)	(126,530)
Total Recurrent Income	(132,510)	(129,582)	(126,530)

Recurrent Expenditure

Uniforms & Protective Clothing	24,100	11,436	18,560
Insurance	8,116	6,820	7,880
Plant and Equipment (Under \$3,000)	8,380	13,114	11,480
Purchases - Sundry	22,930	30,268	20,267
Maintenance	8,200	2,948	8,118
Maintenance - Plant and Equipment Maintenance	5,371	2,739	5,215
Motor Vehicle Expenses - BFB Vehicles	31,400	32,946	30,110
Motor Vehicle Expenses - BFB Vehicles	11,256	2,637	10,300
Utilities - Telephone	21,200	18,080	20,900
Maintenance - Buildings Purchases - Materials	195	304	191
Maintenance - Buildings Purchases - Sundry	706	586	780
Maintenance - Buildings Contractor - General	1,074	1,465	159
Maintenance - Buildings Utilities - Electricity	592	-	564
Maintenance - Buildings Utilities - Water	58	-	55
Maintenance - Buildings Insurance	702	702	(688)
Maintenance - Buildings Maintenance	1,018	231	2,145
Maintenance - Buildings ESL Charges	54	230	53
Total Building Occupancy and Maintenance Costs	4,399	3,518	3,259
BFB Station	1,406	1,118	(16)
BFB Station	2,993	2,400	3,275
Total Building Occupancy and Maintenance Costs	4,399	3,518	3,259
Total Recurrent Expenditure	145,352	124,506	136,089
Net Recurrent Income/Expenditure	12,842	(5,076)	9,559
Net Subsidy (Contribution to General Funds)	12,842	(5,076)	9,559

285 State Emergency Services

Recurrent Income

Income

Government Grants - State Operating	(56,430)	(59,412)	(54,830)
Total Recurrent Income	(56,430)	(59,412)	(54,830)

Recurrent Expenditure

Plant and Equipment (Under \$3,000)	6,100	6,615	5,750
Purchases - Sundry	12,155	14,484	12,025

Income / Expenditure Description	2017/2018 Budget \$	2016/17 Estimate \$	2016/17 Budget \$
Insurance	2,905	-	2,820
Purchases - Materials	2,672	-	2,000
Maintenance	3,900	1,991	3,800
Motor Vehicle Expenses	9,735	8,933	9,535
Utilities - Telephone	15,100	13,542	14,900
Maintenance - Buildings Purchases - Sundry	541	1,649	530
Maintenance - Buildings Purchases - Materials	163	179	160
Maintenance - Buildings Contractor - General	3,053	6,857	2,471
Maintenance - Buildings Utilities - Electricity	926	-	882
Maintenance - Buildings Utilities - Water	-	48	-
Maintenance - Buildings Insurance	1,071	702	1,040
Maintenance - Buildings Maintenance	780	231	757
Maintenance - Buildings ESL Charges	163	230	160
Total Building Occupancy and Maintenance Costs	6,697	9,896	6,000
SES Station	2,160	3,679	2,082
SES Station	4,537	6,217	3,918
Total Building Occupancy and Maintenance Costs	6,697	9,896	6,000
Total Recurrent Expenditure	59,264	55,461	56,830
Net Recurrent Income/Expenditure	2,834	(3,951)	2,000
Net Subsidy (Contribution to General Funds)	2,834	(3,951)	2,000

Schedule of Fees & Charges

For the year ended 30 June 2018



**city of
kalamunda**

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
ADMINISTRATION FEES		
General - Special Projects		
Chief Executive Officer	Per hour	255.00
Directors	Per hour	204.00
Manager	Per hour	153.00
Level 7-9 officers	Per hour	102.00
Level 5- 6 officers	Per hour	76.50
General Counsel & Executive Advisor		Per Scale rates awarded by the Court of Law
Plan Retrieval fee		
Building Plan request search fee (Off site storage)		37.00
Plan Print		
Copies of Building/House plans (hard copy) per page (A4 or A3)		13.50
Building Plan - Emailed Prints per plan sheet		13.50
Dishonoured Payment Administration Fees		
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)		11.00
Interest on outstanding balances related on trust debts and sundry debts		20.00
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)		5.50%
Rates Instalment Rates (four instalments)		30.00
Rates Instalment Rates (two instalments)		21.00
Interest on rates instalments		7.00
Penalty interest on outstanding rates		5.50%
Property Rates Settlement Statement		11%
Re-print copy of Rates Notice		37.00
Administration fee for incorrect payment made by ratepayer		18.00
Special Payment Arrangements (SPA's)		25.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or charge to which it relates)		20.00
Smarter way to pay early termination fee		20.00
Credit Card Surcharge (applies to all fees) (GST treatment is the same as the fee or charge to which it relates)	% of \$ value paid	0.46% of amount paid
Rates Historical Search	Per year	30.00
Sale of Street Listing		
All Wards		200.00
One Ward		60.00
Freedom of Information		
Application		30.00
Charge for time to deal with application	1st Hour	0.00
Charge after initial hour	Hour	30.00
Property Owner Details Search	Per property searched or suggest a maximum of 4 properties for dividing fences etc.	30.00

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Land & Property Services		
Application Fee for Closure of Public Access Way		350.00
Application Fee for Permanent Road Closure		350.00
COMMUNITY DEVELOPMENT		
Liberty Swing - Stirk park		
Key Purchase	Key	13.00
Refundable Key Bond	Key	13.00
Podiatry Service		
Kalamunda, High Wycombe and Forrestfield	Visit	29.00
LIBRARIES		
Kalamunda Library		
Forrestfield Library		
High Wycombe Library		
Lesmurdie Library		
Local History Scanner	Hour	5.00
USB Devices	Each	8.00
Library bags	Each	1.00
Lost Books		Replacement
Damaged Books		Replacement
Overdue Fees	Day	
Earbuds/phones for use on public PC's	Each	4.00
Word Processor Use - No charge for maximum of two hour booking		
Printing - Black & white	Per page	0.20
Printing - Colour	Per page	1.00
Internet Use - No charge for maximum of two hour booking		
Printing - Black & white	Per page	0.20
Printing - Colour	Per page	1.00
Photocopier Use - A4 Black and White	Per page	0.20
Photocopier Use - A4 Colour	Per page	1.00
Photocopier Use - A3 Black and White	Per page	0.40
Photocopier Use - A3 Colour	Per page	2.00
Replacement library cards	Each	4.30
Laminating - A4	Each	2.40
Laminating - A3 - Kalamunda and Forrestfield only	Each	4.80
Scan and email	Page	0.20
Fax Charges		
Metropolitan area - First page	Page	3.70
Metropolitan area - Subsequent pages	Page	1.20
Rest of Australia- First page	Page	4.90
Rest of Australia- Subsequent pages	Page	2.50
Rest of World- First page	Page	10.00
Rest of World- Subsequent pages	Page	4.90

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
FINES ENFORCEMENT [Regulation 9]		
Part A - Enforcement Fees for part 3 of the Act		
Fee for issuing a final demand (To be imposed when the final demand is issued)		16.40
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice) (To be imposed when the infringement notice is registered)		13.95
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)		52.00
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)		28.50
Part B - Enforcement Fees for part 4 of the Act		
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant of execution is issued, but not twice)		28.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		134.00
Part C - Enforcement Fees for part 7 of the Act		
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour.		59.50
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees.		Varied
Fee for inspecting personal property under seizure.		40.00
Fee for lodging a memorial under S89.		43.00
Fee for lodging a withdrawal of memorial under S90		28.50
The actual amounts disbursed for the purpose of valuing any personal property or land, and for searches of titles and other records, are prescribed as enforcement fees		Varied
The actual amounts disbursed for advertising, and otherwise in connection with the arranging of, any intended sale of personal property or land are prescribed as enforcement fees		Varied
Fee for arranging a sale of personal property or land, including preparing advertisements and conditions of sale, but excluding disbursements, not exceeding the actual amounts disbursed in connection with		141.00
The actual amounts disbursed in connection with a sale of property or land (including settlement costs) are prescribed as enforcement fees		Varied
Fee for attending a sale of personal property or land		63.50
Fee for preparing and executing a transfer of land sold		141.00
Fee for attending a court in connection with interpleader proceedings, for each half hour.		20.00
Local Authority Number Plates	Set	Price set by Dept of transport + 50%
Vehicles		
Impounding		180.00
Storage Charges (Daily)	Daily	10.00
Vehicle Disposal/ Surrender Fee		180.00
Ranger Attendance		
Per Ranger attending 7am -7pm (hr or part of)		72.00
Per Ranger attending 7pm -7am (hr or part of)		191.00
Building Security Call Out 7am-7pm (hr or part of)		72.00

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
MOU -Shared Services - hourly rate		72.00
MOU -Shared Services - mileage		0.81
LICENSES		
Dog Registration		
Non-Sterilised - Male and Female	1 year	50.00
Non-Sterilised - Male and Female	3 years	120.00
Non-Sterilised - Male and Female	Lifetime	250.00
Sterilised - Male and Female	1 year	20.00
Sterilised - Male and Female	3 years	42.50
Sterilised - Male and Female	Lifetime	100.00
Working Dog Non-Sterilised - Male and Female	1 year	12.50
Working Dog Non-Sterilised - Male and Female	3 years	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50
Working Dog Sterilised - Male and Female	1 year	5.00
Working Dog Sterilised - Male and Female	3 years	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00
Sterilisation of dog by authorised vet	Each	cost + 12.5%
Microchipping of dog by authorised vet	Each	cost + 12.5%
*Pensioner 50% discount on all categories (sterilised and non-sterilised, 1 and 3 year registrations)		
Replacement Dog Tags		1.50
Kennels		
Licence	Annual	200.00
Application fee	Initial	125.00
POUND FEES		
Impounding fee registered dog		57.00
Impounding fee unregistered dog		124.00
Maintenance	Daily	17.50
Surrender at pound	Initial	124.00
Surrender at pick up		155.00
Surrender of Cat/Kitten by Commercial/Private Operator from trapping activities	Each	67.00
Multi Dog Application	Initial	155.00
Dangerous Dog Declaration fee	Annual	103.00
Dangerous Dog Sign	Each	51.50
Dangerous Dog Collar - Large	Each	56.00
Dangerous Dog collar - Medium	Each	51.50
Impounding fee registered cat	Each	57.00
Impounding fee unregistered cat	Each	124.00
Animal Trap Hire	Weekly	57.00
Animal Trap Bond	Per hire	103.00
Impounding Livestock - Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs.		
Impound Fees Working Hours (7am-7pm)	Head	49.00

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Impound Fees After Hours (7am-7pm) Wethers, ewes, lambs, goats	Head	91.00
Impound Fees Working Hours (7am-7pm)	Head	22.00
Impound Fees After Hours (7pm-7am)	Head	64.00
Float hire		Cost + 12.5%
Poundage Fees - Daily/ Per Head		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs heifers, calves, rams or pigs.		
Poundage Fees Working Hours First 24 Hrs or part thereof.	Head	41.00
Poundage Fees After Hours First 24 Hrs or part thereof.	Head	15.50
Wethers, ewes, lambs, goats		
Poundage Fees Working Hours First 24 Hrs or part thereof.	Head	10.50
Poundage Fees after Hours 24 hrs or part thereof.	Head	7.00
Sustenance Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head.		
	Daily	21.00
Rams, wethers, ewes, lambs, pigs or goats per head.		
	Daily	14.50
ENGINEERING		
Crossover Contribution by Council		
First Standard Crossing		428.00
Second Standard Crossing		
Reconstruction of Standard Crossing (before 15 years)		214.00
Reconstruction of Standard Crossing (after 15 years)		428.00
Asset protection bond for all residential, industrial and commercial applications in excess of \$ 20,000, all applications for subdivision, demolition or clearing and all fibreglass or concrete swimming pool applications. (A bank guarantee is acceptable in lieu of a cash payment for the Asset Protection Bond).		
Single road frontage	Minimum	2500.00
Two or more road frontages	Minimum	4000.00
Development Bond fee for bond amounts less than \$5000.00		
		118.50
Development Bond fee for subsequent inspection		
		105.50
Development Bond fee for bond amounts \$5000.00 and greater		
		311.50
Development supervision fee for the checking of designs, supervision, and clearances for engineering and landscaping of developments. This includes development activities involving earthworks, roads, access ways, parking areas, drainage infrastructure, and landscaping. The fee is one of the following:		
The minimum charge		
		118.50
Where the applicant has not engaged a consulting engineer or specialist to design and supervise the works		
		3% of the cost of works as estimated by the local government.
Where the applicant has engaged a consulting engineer or specialist to design and supervise the works		
		1.5% of the cost of works as estimated by the consultant

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Road Reinstatement Rates & Private Works		
Included in cost: Plan, labour.		Cost + 30%
Application for Closure of Right of Way (ROW)		
Initial request and thereafter charged at applicable officer hourly rate.		223.00
Bin		
Community Event Bin Hire - 240L General	Bin	188.00
Community Event Bin Hire - 240L Recycling	Bin	104.50
Community Event Bin - additional Fee for disposal of contaminated Recycling Bin	Bin	108.50
Waste Services		
Residential Full Service	Property	531.00
Residential Full Service Pensioner*	Property	301.00
Residential Multi Unit (excludes MGB)	Dwelling	426.00
Residential Other (excludes MGB)	Dwelling	495.00
Residential Multi Unit Pensioner (excludes MGB)	Dwelling	301.00
Credit for Properties who cannot access the skip service	Property	-46.00
Commercial & Industrial (general and recycling only)	Property	1008.00
Additional General Bin Residential (all properties)*	Bin	637.00
Additional Recycling Bin Residential (all properties)*	Bin	165.00
Additional General or Recycling Bin Commercial / Industrial (all properties)*	Bin	1261.00
Additional extra Skip Bin	Bin	47.00
Community & Sporting Clubs (120L general only)	Per litre	1.43
Community & Sporting Clubs (240L recycling only)	Per litre	0.29
* Pensioner Rebate applies to the Primary Owner Occupied Residential property only. No rebate is applicable for additional services, commercial or industrial properties.		
Walliston Transfer Station - (resident only)		
Collection of Whitegoods or Mattresses (resident)	Per two items	23.00
Collection of Whitegoods or Mattresses (pensioner)	Per two items	7.35
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	11.30
Four Wheel Drive (max 5/entry)	Per tyre	20.30
Truck Tyres (max 2/entry)	Per tyre	30.70
Compost Bin (Inc Delivery)	Each	53.00
Worm Farm (Inc Delivery)	Each	146.50
Walliston Transfer Station - (non-resident)		
Resident Clean Greenwaste	Per tonne	Nil
Clean Greenwaste (minimum charge 0.5t = \$21.50)	Per tonne	44.00
Resident Mixed Waster	Per tonne	Nil
Mixed Waste - Car/Station Wagon/Utes or Trailer only		63.50
Mixed Waste - Vehicle & Trailer combination - up to 7 x 5, no trucks		112.00
Mixed Waste - Small Truck - up to 2 Tonnes		123.50
Mattress disposal fee (max 5/entry)	Each	20.60
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	12.60
Four Wheel Drive (max 5/entry)	Per tyre	24.50
Truck Tyres (max 2/entry)	Per tyre	36.40

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
TOWN PLANNING		
Structure Plans (Charge per hour)		
Director	Hour	88.00
Manager/Senior Planner	Hour	66.00
Planning Officer (and other staff)	Hour	36.86
Administration Officer	Hour	30.20
Detailed Area Plans/ Amendments (Charge per hour)		
Director	Hour	88.00
Manager/Senior Planner	Hour	66.00
Planning Officer (and other staff)	Hour	36.86
Administration Officer	Hour	30.20
Reply to a request for a property file search		68.20
Development Application		
Determination of <u>development application (other than for an extractive industry)</u> where the estimated costs of the development is:		
Determination of an application to amend or cancel development approval		295.00
Not more than \$50,000		147.00
More than \$50,000 but not more than \$500,000	0.32% of the estimated cost of the development	0.32% of the estimated cost of the development
More than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000
More than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 Million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 Million
More than \$5million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 Million	\$12,633 + 0.123% for every \$1 in excess of \$5 Million
More than \$21.5 million		34196.00
Determining a development application (other than an extractive industry) where the development has commenced or carried out		The requisite fee plus, by way of penalty, twice that fee.
Determination of development application for an extractive industry		739.00
Reduction of a planning fees by up to 50% where:	A reduction of up to 50% of regular fee.	Reduction of a planning fees by up to 50% where:
a) Development less than \$50,000 and similar to a previous application in the preceding two years.		a) Development less than \$50,000 and similar to a previous application in the preceding two years.
b) Where the applicant is a not for profit organisation.		b) Where the applicant is a not for profit organisation.
c) Where the application relates to a property on the City's Heritage List.		c) Where the application relates to a property on the City's Heritage List.

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Request for major amendment to an approved development	50% of regular fee with a minimum of \$100.00	50% of regular fee with a minimum of \$100.00
Penalty if the development has commenced	\$1230 penalty if the development has commenced	1,230.00
Zoning Certificate (Orders and Requisitions)		
Orders & Requisitions		95.00
Issue of written planning advice		73.00
Reply to a sale of business settlement questionnaire		73.00
Application for approval of home occupation/ business		
Fee	Initial	222.00
Renewal fee		73.00
Fee for applications of the new Enterprise Incentive Scheme		20.00
Penalty if home occupation has commenced	\$666 penalty where the Home Occupation has already commenced	666.00
If the home occupation to be renewed has expired		219.00
Application for change of use		
For change or continuation of use where development is not occurring.		295.00
Penalty if the change of use has already been carried out		885.00
Application for Certificate of Approval for a Strata Plan (Form 24)		
Between 1 and 5 strata lots		\$656 base rate + \$65 per lot
Between 6 and 100 strata lots		\$981 base rate + \$43.50 in excess of 5 lot
In excess of 100 strata lots		5113.50
Provision of a survey strata clearance		
Not more than 5 lots	Lot	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$35 per lot
more than 195 lots		7393.00
Provision of a subdivision clearance		
Inspection fee for works not undertaken	Per inspection	100.00
Not more than 5 lots	Lot	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$35 per lot
more than 195 lots		7393.00
Land Matters and Roads and Rights of Way		
Initial Request and thereafter charged at applicable officer hourly rate		210.00
Caveat withdrawals, Easements and Notices on Titles (plus all costs)		57.50

REGULATORY

Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Application for Commercial Vehicle Parking		
Fee	Initial	157.50
Renewal fee		105.00
Planning Infringement Notices		
		500.00
Local Planning Scheme Amendments (cost per hour)		
Director	Hour	88.00
Manager/Senior Planner	Hour	66.00
Planning Officer	Hour	36.86
Administration Officer	Hour	30.20
Section 40 (Liquor Licensing) Requests		
Section 40 (Liquor Licensing) Requests	Request	55.00
Development Assessment Panels		
To be paid in addition to the City's development application fee if the development is to be determined by a Development Assessment Panel (DAP). The DAP fee is to then be transferred into an account controlled by the Department of Planning within 30 days of receiving.		
The estimated cost of the development is:		
not less than \$2 million and less than \$7 million		3609.00
not less than \$7 million and less than \$10 million		5572.00
not less than \$10 million and less than \$12.5 million		6062.00
not less than \$12.5 million and less than \$15 million		6235.00
not less than \$15 million and less than \$17.5 million		6408.00
not less than \$17.5 million and less than \$20 million		6582.00
\$20 million or more		6754.00
Minor amendment application		155.00
Sale of Scheme and Maps		
Copies of Tax Maps	Map	5.50
Zoning Scheme Text	Full set	25.00
Zoning Scheme Maps	Full set	25.00

BUILDING

Fees prescribed under the City's Signs, Hoardings & Billing Posting Local Law apply to size and type of construction.		
Application fee for temporary signs within the Road Reserve	Per sign	11.00
Any sign that does not comply with the City's Local Law Relating to Sign's Hoardings and Bill posting will also require the lodgement of a Schedule 6 Planning Application	Per sign	147.00
Private Works - Signage (e.g. White on Blue or White on Brown direction signs)	Sign	\$147.00 Application fee + cost of sign + 30% administration fee
Signs on Public Lands & Local Law		
Displaying a sign without a Permit	Offence	100.00
Non-compliance with terms or conditions set out in licence	Offence	100.00
Failure to produce a certificate of currency within 5 working days of being requested to do so	Offence	100.00
Erection, maintenance or display of a sign in a manner that is not permitted	Offence	100.00
Failure to maintain a sign in a safe and structurally sound condition	Offence	100.00

REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Failure to keep a sign clean and maintained in good order	Offence	100.00
Unauthorised bill posting	Offence	100.00
Unauthorised fly posting	Offence	100.00
Failure to comply with terms and conditions of Permit	Offence	100.00
Failure to comply with requirements of a notice given by the Local Government	Offence	100.00
Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection fees and fees under the MOU with the Regional Shires		
Certificate of Design Compliance where the City has been requested to undertake this function for Certified Applications. Class 1a & 10 buildings - minimum of \$330 or 0.19% of the value of the works whichever is higher	Minimum	330.00
Class 1b - Class 9: Less than \$150,000 in value of works - \$330 and where the value of works exceeds \$367,000 - 0.09% of the value of the works	Cost recovery	330.00
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum 2 hrs @ \$165/hr	Minimum	330.00
Review of fire engineers alternative solutions. Minimum \$270 plus \$135 /hr in excess of 2 hrs.	Minimum	330.00
Submission of Building Plans and or Fire Engineer Brief to DFES	Cost recovery	220.00
Unauthorised Class 1a & 10 Buildings		550.00
Unauthorised Class 1b-9 Buildings		Min \$550 + \$165/hr in excess of 2 hrs
Authorised Class 1b-9 buildings		Min \$330 + \$160/hr in excess of 2 hrs
MOU City's - Building Surveying Services - Uncertified applications, Building Maintenance inspection, pool inspections, etc.	Hourly	80.00
Travel time costs associated with Certificate of Construction Compliance etc., for the MOU cities or others	Hourly	80.00
Vehicle running costs	Per kilometre	varies
Strata Title Certificate -Class 1 Built Strata		
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)] at \$10.60/unit but not less than \$105.80	Minimum	105.80
Built Strata Inspection and Certificate of Building Compliance		
Residential Class 1 dwellings (1-10 units)	Per unit	165.00
Residential (Classes 1-3)- third & subsequent inspections	Per inspection	165.00
Residential Class 2 & 3	Per unit	330.00
Commercial Buildings Class' 5-9	Per unit	330.00
Commercial Building Inspections - Third & subsequent inspections	Per inspection	165.00
Plan Prints		
Intramaps Printouts	Colour	13.50
Building Plan - Prints (1st Page) Computerised	A3 or A4	13.50
RESIDENTIAL Building Plan (includes entire suite of plans) - Prints or emailed	A3 or A4	55.00
Building Plan - Prints (subsequent pages)	A3 or A4	13.50
COMMERCIAL Building Plan (includes entire suite of plans but only site, floor & elevation) - Prints or email	A3 or A4	165.00
Microfilm Printing		88.50
Building Licence List	Monthly	200.00
Building Licence List	Weekly or a one-off	400.00

REGULATORY

Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Swimming Pool Inspections		
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners.	Annual	44.00
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise		57.45
Regulation 28 Swimming Pool Barrier inspection	Per inspection	135.00

HEALTH

Cattery		
Licence NCE Cattery	Annual	66.00
Application fee - Cattery	One off	129.00
Cat Registration 1 Year		
If application made between 31st May and 31st October	Per cat	10.00
Otherwise	Per cat	20.00
Cat Registration 3 Year	Per cat	42.50
<i>(50 % of the above registration and renewal fees for Pensioners)</i>		
Application to be cat breeder	Per cat	100.00
Application for grant or renewal of registration of cat for life	Per cat	100.00
Sterilisation of cat by authorised vet		cost + 12.5%
Microchipping of cat by authorised vet		cost + 12.5%
Piggeries		
Licence NCE Piggery	Annual	298.00
Poultry Farms (Caged System Only)		
Licence	Annual	298.00
Manure Works		
Licence	Annual	211.00
Keeping of Bees		
Permit	One off	104.00
Trading in Thoroughfares & Public Places		
Application Fee	One off	134.00
Charge - annual	Annual	906.00
Charge - single event	Per event	77.00
Charge - 2nd and subsequent single event	Per event	23.00
Alfresco dining application fee	Annual	127.00
Alfresco dining permit annual fee	Annual	106+ \$21 per chair
Markets - monthly	Annual	1681.00
Markets - weekly	Annual	7007.00
Markets - per day	Annual	158.00
Administration fee for new stall holder - Markets	Annual	77.00
Administration fee - temporary event - stall	Per event	77.00
Administration fee -temporary event stall - community group	Per event	Nil
Events - Expedited Service Fee (urgent response required, additional to administration fee)	Per event	34.00



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Food Act		
Food Business Registration Fee		71.00
Food Business Surveillance Fee		
Low Risk Food Business	Annual	71.00
Low Risk Food Business - Large Premises	Annual	139.00
Medium Risk Food Business	Annual	208.00
Medium Risk Food Business - Large Premises	Annual	416.00
High Risk Food Business	Annual	317.00
High Risk Food Business - Large Premises	Annual	635.00
Temporary Food Business -one event - not related to City of Kalamunda Trading License - inspection	Per event	71.00
Surveillance & Registration Fees - Community Group		Nil
Re-inspection fee		84.50
Events - Expedited Service Fee (urgent response required, additional to event fee)	Per event	84.50
Caravan Parks		
Application fees for the grant or renewal of licence		200.00
OR		
The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.		The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.
Temporary Caravan Park Licence		100.00
Health (Public Building) Regulations 1992		
Fee equal to cost of considering the application up to a maximum of		871.00
Hourly EHO rate		84.50
Administration		
Copy of septic tank plans	Per page	14.50
Water sampling - drinking water		
Private request	Per visit	71.00
Regulatory	Per visit	71.00
Public pool water resampling	Per visit	71.00
Reply to a request for a property file search	Per search	75.00
Reply to a sale of business settlement questionnaire	Per reply	75.00
Section 39 (Liquor Licencing) request	Per request	71.00
Asbestos Sampling	Per visit	71.00
Asbestos Analysis Fee (Fee for submission and analysis of sample to ARL Labs)	Per analysis	72.50
Administration fee for cleaning work related to hoarding/infit house issues	Per visit	12.5% of cost



REGULATORY		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Septic Tanks		
Application Fee		118.00
Inspection Fee		118.00
Re-inspection Fee		118.00
Lodging House		
Application Fee	Initial	33.00
Registration	Annual	55.00
MOU - Shared Services - hourly rate	Hourly	78.00
MOU - Shared Services - mileage	Per kilometre	0.81
Administration charge for private burns		\$50 or 10% of total cost - whichever is the lower
Administration charge for contractor fire mitigation works		12.5% of contractor cost

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
MISCELLANEOUS CHARGES		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Set up/retainer fee (to a maximum of \$50)	Hour	15.00
*Charge to IE 445 or JOB.CC.ET : XXXX.5002.8602 Hall Hire		
Liquor permit	Permit	26.00
Security lock up fee		-
Security call out fee		-
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
General Cleaning Fee	Event	-
ANDERSON ROAD COMMUNITY CENTRE		
Room 1	-	
Commercial	Hour	10.00
Community Group	Hour	9.00
Room 2		
Commercial	Hour	9.00
Community Group	Hour	7.50
Verandah		
Commercial	Hour	9.50
Community Group	Hour	8.50
AGRICULTURAL HALL		
Agricultural Hall (Main Hall includes Lesser Hall)		
Function Selling Alcohol	Hour	72.50
Function Consuming Alcohol	Hour	55.50
Function Without Alcohol	Hour	45.00
Set Up/Rehearsal/Class (Commercial)	Hour	35.50
Set Up/Rehearsal/Class (Community)	Hour	25.00
Lesser Hall		
Function Without Alcohol - Commercial	Hour	28.50
Function Without Alcohol - Community	Hour	15.50
Set Up/Rehearsal/Class (Commercial)	Hour	18.50
Set Up/Rehearsal/Class (Community)	Hour	12.50
Bonds		
Bond with alcohol		700.00
Bond without alcohol		400.00
Key Bond		55.00
Liquor Permit		26.00
CARMEL HALL		
Main Hall		
Function Without Alcohol	Hour	13.00
Commercial	Hour	9.50
Community Group	Hour	9.00

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
CYRIL ROAD HALL		
Main Hall		
Function Selling Alcohol	Hour	62.00
Function Consuming Alcohol	Hour	37.50
Function Without Alcohol	Hour	33.50
Commercial	Hour	23.50
Community Group	Hour	17.50
Meeting Room		
Commercial	Hour	13.00
Community Group	Hour	9.50
FALLS FARM		
Whole Building		
Function Selling Alcohol	Hour	57.50
Function Consuming Alcohol	Hour	35.00
Function Without Alcohol	Hour	33.50
Commercial	Hour	19.50
Community Group	Hour	13.00
FORRESTFIELD HALL		
Main Hall		
Function Selling Alcohol	Hour	53.00
Function Consuming Alcohol	Hour	31.50
Function Without Alcohol	Hour	30.00
Commercial	Hour	20.50
Community Group	Hour	14.50
FORRESTFIELD LIBRARY EXHIBITION ROOM		
Forrestfield		
Commercial	Hour	16.50
Exhibition with Sales	Day	140.00
(per day for first 3 days then \$55.50 for each subsequent day)		
Exhibitions without Sales	Day	64.00
(per day for first 3 days then \$24 for each subsequent day)		
Community Group	Hour	14.50
GAMES TRAILER		
Bond (Refundable)	Event	200.00
Hire		
Half Day (up to 4 hours)	Half day	51.00
Whole Day (4 hours plus)	Whole day	77.00
Weekly (7 days)	Week	382.00
GOOSEBERRY HILL HALL		
Main Hall		
Function Selling Alcohol	Hour	74.00

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Function Consuming Alcohol	Hour	35.50
Function Without Alcohol	Hour	34.50
Commercial	Hour	23.00
Community Group	Hour	17.00
Meeting Room		
Commercial	Hour	13.00
Community Group	Hour	9.50
GOOSEBERRY HILL MULTI-USE FACILITY		
Main Hall		
Function Without Alcohol	Hour	30.0
Commercial	Hour	15.5
Community Group	Hour	12.5
HARTFIELD PARK RECREATION CENTRE		
Courts Off Peak (Includes multi-purpose courts and Squash courts)	Mon to Fri- 6.00am - 4.00pm weekdays only. (weekends not included)	
Gym Off Peak	Mon to Fri - 8.00am - 4.00pm weekdays only. (weekends not included)	
*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card		
**Valid for current 6 & 12 month members only - 50% discount (programs promotion only e.g., Boot Camp, Pilates.)		
***Local schools and Local Seniors Groups will receive a 50% discount on facility hire.		
"The City of Kalamunda will run promotions across its services at various times throughout the year. These promotions will be advertised on the City's website and also in local newspaper."		
"Fees advertised are for the period of the promotion only and are outside of the schedule of fees and charges."		
Function Selling Alcohol	Hour	285.00
Function Consuming Alcohol	Hour	197.00
Function Without Alcohol	Hour	134.00
Out of hours function surcharge	Hour	116.00
Peak		
a. per court	Hour	50.00
b. both	Hour	95.00
Off Peak		
a. per court	Hour	44.50
b. both	Hour	84.50
Mezzanine Area		
Commercial	Hour	20.00
Community Group	Hour	18.00
Fitness & Lifestyle Room		

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Commercial	Hour	53.00
Community Group	Hour	41.80
Multi-Purpose Room		
Commercial	Hour	27.00
Community Group	Hour	25.00
Crèche Room		
Commercial	Hour	40.00
Community Group	Hour	24.60
Badminton		
Off Peak (per court)	Hour	12.00
Peak (per court)	Hour	22.00
Volleyball		
Off Peak (per court)	Hour	22.00
Peak (per court)	Hour	28.00
Squash/Racquet Ball		
Off Peak (per court)	Hour	17.00
Peak (per court)	Hour	27.00
Pennants	Person	13.00
Pool Table / Table Tennis		
Per hour (includes equipment)	Hour	8.00
Casual Basketball / Netball / Soccer		
Adult per hour (includes ball hire)	Hour	5.00
Child per hour (includes ball hire)	Hour	4.00
Sports Special (available 8am-4pm includes equipment but not gym/group fitness)		
Adult for two hour session	Session	8.50
Child for two hour session	Session	7.50
Equipment		
Squash Racquet Hire	Racquet	5.00
Badminton Racquet Hire	Racquet	5.00
Broken Racquet Charge	Racquet	27.50
Forrestfield Tennis Club		
Administration of court hire on behalf of Club.		
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value		
Miscellaneous		
Set Up Fee - First hour free, \$10 for every hour after (maximum 3 hours)	Hour	10.50
Pack Up Fee - First hour free, \$10 for every hour after (maximum 3 hours)	Hour	10.50
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	25.00
Security call out fee		Cost recovery based on amounts charged to the City

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST) Cost recovery based on amount charged to the City
General Cleaning Fee		
Health & Fitness		
Gym (off peak)		
One Month		70.50
*One Month Concession (20% discount)		56.40
Three Months	3 x 1 month minus 20% discount (inc appraisals)	169.00
*Three Month Concession (20% discount)		135.20
Six Months	6 x 1 month minus 30% discount (inc appraisals)	296.00
*Six Month Concession (20% discount)		237.00
Twelve Months	12 x 1 month minus 40% discount (inc appraisals)	508.00
*Twelve Month Concession (20% discount)		406.00
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly 45.70
*Direct Debit Concession (20% discount)		36.5
Casual Visit		Session 14.00
10 visit multi pass	10 visits minus 1 visit	Block 126.00
20 visit multi pass	20 visits minus 2 visits	Block 252.00
*Casual - Concession (20% discount)		Session 11.20
10 visit multi pass	10 visits minus 1 visit (concession)	Block 100.80
20 visit multi pass	20 visits minus 2 visits (concession)	Block 201.60
Gym (peak)		
One Month	Plus 25% on one month off peak	79.00
*One Month Concession (20% discount)		68.80
Three Months	3 x 1 month minus 20% discount (inc appraisals)	205.50
*Three Month Concession (20% discount)		164.40
Six Months	6 x 1 month minus 30% discount (inc appraisals)	360.00
*Six Month Concession (20% discount)		288.00
Twelve Months	12 x 1 month minus 40% discount (inc appraisals)	617.00
*Twelve Month Concession (20% discount)		493.60
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly 51.00
*Direct Debit Concession (20% discount)		40.80
Casual Visit		Session 16.00
10 visit multi pass	10 visits minus 1 visit	Block 144.00
20 visit multi pass	20 visits minus 2 visits	Block 288.00
*Casual - Concession (20% discount)		Session 12.80
10 visit multi pass	10 visits minus 1 visit (concession)	Block 115.20
20 visit multi pass	10 visits minus 1 visit (concession)	Block 230.40
Group Fitness		
One Month	Plus 25% on one month off peak	86.00
*One Month Concession (20% discount)		68.80
Three Months	3 x 1 month minus 20% discount (inc appraisals)	205.50
*Three Month Concession (20% discount)		164.40
Six Months	6 x 1 month minus 30% discount (inc appraisals)	360.00
*Six Month Concession (20% discount)		288.00

COMMUNITY FACILITIES			
Description		Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Twelve Months	12 x 1 month minus 40% discount (inc appraisals)		617.00
*Twelve Month Concession (20% discount)			493.60
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	54.60
*Direct Debit Concession (20% discount)			43.70
Casual Visit		Session	15.00
10 visit multi pass	10 visits minus 1 visit	Block	135.00
20 visit multi pass	20 visits minus 2 visits	Block	270.00
*Casual - Concession (20% discount)		Session	12.00
10 visit multi pass	10 visits minus 1 visit (concession)	Block	108.00
20 visit multi pass	20 visits minus 2 visits (concession)	Block	216.00
Gym Peak & Group Fitness (combination)			
One Month	1 option + 30%		111.50
*One Month Concession (20% discount)			89.00
Three Months	3 x 1 month minus 20% discount (inc appraisals)		267.50
*Three Month Concession (20% discount)			214.00
Six Months	6 x 1 month minus 30% discount (inc appraisals)		468.00
*Six Month Concession (20% discount)			374.50
Twelve Months	12 x 1 month minus 40% discount (inc appraisals)		802.00
*Twelve Month Concession (20% discount)			641.50
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	70.00
*Direct Debit Concession (20% discount)			56.00
Cross Centre Group Fitness			
Over 50's Fitness Classes			
Fitness Classes (Over 50's)		Person	7.50
10 visit multi pass	10 visits minus 1 visit	Block	67.50
20 visit multi pass	20 visits minus 2 visits	Block	135.00
Personal Training			
Personal Training - 60 minute sessions		Per hour per person	61.60
Personal Training x 6 sessions (1 free) (60min)		6 sessions per person	308.00
Personal Training x 12 sessions (2.5 free) (60min)		12 sessions per person	585.20
Personal Training 1 Trainer - 2 people (60min)		Per Hour x 2 Persons	86.50
Personal Training 1 Trainer x 6 sessions - 2 people (1 free) (60min)		6 sessions x 2 persons	432.60
Personal Training 1 Trainer x 12 sessions - 2 people (2.5 free) (60min)		12 sessions x 2 persons	821.80
Personal Training 1 Trainer x 6 sessions -3-4 people (60min)		Per Hour x 3-6 Persons	123.60
Personal Training 1 Trainer x 12 sessions -3-4 people (1 free) (60min)		6 sessions x 3-6 Persons	618.00
Personal Training 1 Trainer -3-4 people (2.5 free) (60min)		12 sessions x 3-6 Persons	1174.20

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Personal Training - 30 minute sessions	Per half hour per person	42.70
Personal Training x 6 sessions (1 free) (30min)	6 session per person	213.50
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	405.60
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	60.20
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	301.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	571.90
Personal Training 1 Trainer -3-4 people (30min)	Per Hour x 3-6 Persons	87.00
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	435.00
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	826.50
Administration		
1 day pass - gym and/or group fitness trial		
Appraisal	Session	40.00
Replacement Membership Cards	Card	5.50
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Timestop Fee	Timestop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon request	110.00
Membership Cancellation Fee (1-6 months remaining)	Upon request	66.00
Programmes		
Holiday Program - 3 hour session		
Junior Programmes	Person	25.00
Junior Programmes	Person	8.00
Junior Programmes	10 visits minus 1 visit Term (10 sessions)	72.00
Adult Lifestyle Programmes		
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session	Person	15.00
Adult Lifestyle Programmes - 10 visits minus 1 visit	Person	157.50
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 sessions)	135.00
Adult Lifestyle Programmes - 50% discount for 6, 12 month members** 10 visits minus 1 visit		
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 sessions)	210.00
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 sessions)	105.00
Community Lifestyle Program	Person	7.50
Sports		
Adult Sports (Team)	based on \$8.50 per player, 7 players Team	59.50
Adult Sports (Day Competition inc crèche)	Team	59.50
Team Competition Nomination > 2 weeks to 1st fixture	Team	40.00

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Team Competition Nomination < 2 weeks to 1st fixture	Team	50.00
Team Competition Forfeit Fee < 24 hours' notice	Team	100.00
Team Competition Forfeit Fee > 24 hours' notice	Team	70.00
Team Competition Withdrawal Fee	Team	125.00
Birthdays Parties (prices include 2 hours court hire, equipment, food & drink)		
Birthdays Party Host	Per party	55.00
Option 1 (min 10)	Per child	15.50
Option 2 (min 10)	Per child	20.50
Option 3 (min 10)	Per child	25.50
Crèche		
Crèche (per 1.5 hours)	Child	5.20
Crèche (10 x 1.5 hourly visits - 1 free)	Block	46.80
Crèche (20 x 1.5 hourly visits - 2 free)	Block	93.60
Crèche (additional 30 min visit)	Child	2.60
Crèche (10 x additional 30 min visits - 1 free)	Child	23.40
Crèche (20 x additional 30 min visits - 2 free)	Child	46.80
Crèche - Member (per 1.5 hours)	Child	4.20
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	37.80
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	75.60
Crèche - Member (additional 30 minutes)	Child	2.10
Crèche - Member (10 x additional 30 minutes - 1 free)	Child	18.90
Crèche - Member (20 x additional 30 minutes - 2 free)	Child	37.80
HEADINGLY ROAD COTTAGE		
Main Room		
Commercial	Hour	9.50
Community Group	Hour	8.00
HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE		
This centre is staffed between (9am-12noon & 3pm - 730pm Mon - Thurs) (9:00am - 5pm Friday)		
Court Peak	Monday to Friday-4:00pm to 7.30pm, plus weekends	
Court Off Peak	Monday to Friday-6:00am - 4:00pm	
*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card		
**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.		
Facility Hire		
Function Selling Alcohol	Hour	108.00
Function Consuming Alcohol	Hour	64.50
Function Without Alcohol	Hour	59.00
Commercial	Hour	52.00
Community Group	Hour	43.00
Activity Rooms		
Commercial	Hour	17.00

COMMUNITY FACILITIES			
Description		Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Stage			
Commercial		Hour	16.50
Kitchen			
Commercial		Hour	26.50
Community		Hour	21.50
Badminton Courts			
Off Peak (per court per hour)		Hour	11.50
Peak (per court per hour)		Hour	18.50
Casual Basketball / Netball / Soccer			
Adult per hour (includes ball hire)		Hour	4.70
Child per hour (includes ball hire)		Hour	3.70
Adult for two hour session			9.00
Child for two hour session			8.00
Equipment			
Badminton Racquet Hire		Racquet	5.00
Broken Racquet Charge		Racquet	27.50
Miscellaneous			
Set Up Fee - First hour free, \$10 for every hour after. (maximum 3 hours)		Hour	10.50
Pack Up Fee - First hour free, \$10 for every hour after. (maximum 3 hours)		Hour	10.50
Bond (depending on type of booking) Minimum		Refundable	200.00
Bond (depending on type of booking) Maximum		Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)		Refundable	50.00
Liquor permit		Permit	25.00
Security call out fee			Cost recovery based on amounts charged to the City
General Cleaning Fee			Cost recovery based on amounts charged to the City
Health & Fitness			
Gym			
1 month			49.00
*One Month Concession (20% discount)			32.20
3 month	3 x 1 month minus 20% discount (inc appraisals)		117.50
*Three Month Concession (20% discount)			94.00
6 month	6 x 1 month minus 30% discount (inc appraisals)		206.00
*Six Month Concession (20% discount)			164.80
12 month	12 x 1 month minus 40% discount (inc appraisals)		353.00
*Twelve Month Concession (20% discount)			282.40
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	32.40
*Direct Debit Concession (20% discount)			26.00
Casual Visit		Session	10.50
10 visit multi pass	10 visits minus 1 visit	Block	94.50
20 visit multi pass	20 visits minus 2 visit	Block	189.00

COMMUNITY FACILITIES			
Description		Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
*Casual Use - Concession (20% discount)		Session	8.40
10 visit multi pass	10 visits minus 1 visit	Block	75.60
20 visit multi pass	20 visits minus 2 visits	Block	151.20
Group Fitness			
1 month			68.40
*One Month Concession (20% discount)			54.70
3 month	3 x 1 month minus 20% discount (inc appraisals)		164.20
*Three Month Concession (20% discount)			131.30
6 month	6 x 1 month minus 30% discount (inc appraisals)		287.80
*Six Month Concession (20% discount)			230.20
12 month	12 x 1 month minus 40% discount (inc appraisals)		493.80
*Twelve Month Concession (20% discount)			395.00
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	44.20
*Direct Debit Concession (20% discount)			35.30
Casual Visit/Class			13.40
10 visit multi pass	10 visits minus 1 visit	Block	120.60
20 visit multi pass	20 visits minus 2 visits	Block	241.20
*Casual Visit/Class - Concession (20% discount)		Session	10.70
10 visit multi pass	10 visits minus 1 visit (concession)	Block	97.20
20 visit multi pass	20 visits minus 2 visits (concession)	Block	194.40
Gym & Group Fitness (combination)			
One Month	1 month GF + 30%		85.50
*One Month Concession (20% discount)			68.40
Three Months	3 x 1 month minus 20% discount (inc appraisals)		205.00
*Three Month Concession (20% discount)			164.00
Six Months	6 x 1 month minus 30% discount (inc appraisals)		358.90
*Six Month Concession (20% discount)			287.10
Twelve Months	12 x 1 month minus 40% discount (inc appraisals)		615.40
*Twelve Month Concession (20% discount)			492.30
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	54.40
*Twelve Month Concession (20% discount)			43.50
Over 50's Fitness Classes			
Over 50's Fitness Classes		Person	7.50
10 visit multi pass	10 visits minus 1 visit	Block	67.50
20 visit multi pass	20 visits minus 2 visits	Block	135.00
Personal Training			
Personal Training - 60 minute sessions		Per hour per person	61.60
Personal Training x 6 sessions (1 free) (60min)		6 session per person	308.00
Personal Training x 12 sessions (2.5 free) (60min)		12 sessions per person	585.20
Personal Training 1 Trainer - 2 people (60min)		Per Hour x 2 Persons	86.50
Personal Training 1 Trainer - 2 people (1 free) (60min)		6 sessions x 2 persons	432.60

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Personal Training 1 Trainer - 2 people (2.5 free) (60min)	12 sessions x 2 persons	821.80
Personal Training 1 Trainer -3-4 people (60min)	Per Hour x 3-6 Persons	123.60
Personal Training 1 Trainer -3-4 people (1 free) (60min)	6 sessions x 3-6 Persons	618.00
Personal Training 1 Trainer -3-4 people (2.5 free) (60min)	12 sessions x 3-6 Persons	1174.20
Personal Training - 30 minute sessions	Per half hour per person	42.70
Personal Training x 6 sessions (1 free) (30min)	6 session per person	213.50
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	405.60
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	60.20
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	301.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	571.90
Personal Training 1 Trainer -3-4 people (30min)	Per Hour x 3-6 Persons	87.00
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	435.00
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	826.50
Administration		
1 day pass - gym and/or group fitness trial		
Appraisal	Session	40.00
Replacement Membership Cards	Card	5.50
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Timestop Fee	Timestop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon request	110.00
Membership Cancellation Fee (1-6 months remaining)	Upon request	66.00
Programmes		
Junior Programmes	Person	8.00
Junior Programmes 10 visits minus 1 visit	Term (10 sessions)	72.00
Adult Lifestyle Programmes	Person	15.00
Kids Cooking Club	Person	26.50
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session	Person	157.50
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 sessions)	135.00
Adult Lifestyle Programmes - 50% discount for 6, 12 month members** 10 visits minus 1 visit		

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 sessions)	210.00
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 sessions)	105.00
Community Lifestyle Program	Person	7.50
Crèche		
Crèche (per 1.5 hours)	Child	5.20
Crèche (10 x 1.5 hourly visits - 1 free)	Block	46.80
Crèche (20 x 1.5 hourly visits - 2 free)	Block	93.60
Crèche (additional 30 min visit)	Child	2.60
Crèche (10 x additional 30 min visits - 1 free)	Child	23.40
Crèche (20 x additional 30 min visits - 2 free)	Child	46.80
Crèche - Member (per 1.5 hours)	Child	4.20
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	37.80
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	75.60
Crèche - Member (additional 30 minutes)	Child	2.10
Crèche - Member (10 x additional 30 minutes - 1 free)	Child	18.90
Crèche - Member (20 x additional 30 minutes - 2 free)	Child	37.80
JACK HEALEY CENTRE		
Main Hall		
Function Selling Alcohol	Hour	66.00
Function Consuming Alcohol	Hour	41.50
Function Without Alcohol	Hour	37.50
Commercial	Hour	29.50
Community Group	Hour	21.00
Meeting Room 1		
Commercial	Hour	11.50
Community Group	Hour	10.50
Meeting Room 2		
Commercial	Hour	11.50
Community Group	Hour	10.50
JORGENSEN PAVILION		
Main Hall		
Function Without Alcohol	Hour	21.50
Commercial	Hour	13.00
Community Group	Hour	10.00
Cottage		
Commercial	Hour	9.50
Community Group	Hour	9.00
KALAMUNDA PERFORMING ARTS CENTRE		
Theatre (includes foyer & bar)		
Performance Selling Alcohol - Commercial	Hour	210.00
Performance Selling Alcohol - Community Group	Hour	133.00

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Performance Consuming Alcohol - Commercial	Hour	149.00
Performance Consuming Alcohol - Community Group	Hour	93.00
Performance Without Alcohol - Commercial	Hour	120.00
Performance Without Alcohol - Community Group	Hour	73.00
Rehearsals/Workshops/Set Up - Commercial	Hour	37.50
Rehearsals/Workshops/Set Up - Community Group	Hour	25.00
Key Bond		55.00
Bond with alcohol		700.00
Bond without alcohol		400.00
Liquor Permit		26.00
Technician (Min 3 hour Charge)	Hour	42.00
Technician (1/2 hr meeting charge)		21.00
for Department of Education		actual cost
Overnight Storage (midnight to 9.00am)		65.00
Teaching Area		
Performance/Function (No Alcohol)	Hour	34.50
Rehearsals/Workshop - Commercial	Hour	28.00
Rehearsals/Workshop - Community	Hour	16.50
Grand Piano		
Commercial	Hour	155.00
Community Group	Hour	56.50
Refundable Bond	Refundable	210.00
Equipment Hire		
Portable PA system	Day	129.00
Consecutive day hires = add \$63.80 per day		
Data Projector	Day	129.00
Consecutive day hires = add \$63.80 per day		
Radio Wireless Microphones	Day	45.00
Follow Spot Lighting	Day	53.00
UV Light	Tube	64.00
Water Effect	Day	16.00
Strobe Light	Day	21.00
Minor Specified Modifications (e.g. Gel colours, safe rigging, removal of hanging set, etc.) set up and re set-up	Hour	42.50
Dance Rig (encompasses UV Tubes, Water Effects and Strobe)	Day	264.00
Staging	Section	32.00
Ticket Prices		
Morning Music	Each	15.00
Morning Music	Group of 10 or more	12.00
KALAMUNDA TOWN SQUARE HALL		
Main Hall		
Function Without Alcohol	Hour	25.50
Commercial	Hour	16.00
Community Group	Hour	13.00

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
LESMURDIE HALL		
Main Hall		
Function Selling Alcohol	Hour	66.50
Function Consuming Alcohol	Hour	49.00
Function Without Alcohol	Hour	39.00
Commercial	Hour	26.00
Community Group	Hour	21.50
MAIDA VALE NETBALL CENTRE		
*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.		
Main Room		
Function Selling Alcohol	Hour	75.00
Function Consuming Alcohol	Hour	75.00
Function Without Alcohol	Hour	75.00
Commercial	Hour	28.50
Community Group	Hour	23.50
Miscellaneous		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	25.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amounts charged to the City
Outdoor Netball Court (per court)	Hour	7.00
RAY OWEN SPORTS CENTRE		
*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.		
Games Hall		
Commercial (per court)	Hour	39.50
Community Group (per court)	Hour	30.50
Social Room		
Function Selling Alcohol	Hour	55.50
Function Consuming Alcohol	Hour	39.00
Function Without Alcohol	Hour	29.00
Commercial	Hour	12.50
Community Group	Hour	10.50
Outdoor Netball Court (per court)	Hour	10.00
Additional Cleaning Charge	Event	Cost recovery based on amount charged to the City

COMMUNITY FACILITIES			
Description		Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Programmes			
Adult Lifestyle Programmes		Person	15.00
Adult Lifestyle Programmes	Term (Based on 10 sessions with 1 free)	Term (10 sessions)	135.00
Seniors Fitness Programmes (Over 50's)		Person	7.50
Miscellaneous			
Miscellaneous Administration Fee		Request	25.00
RESERVE HIRE			
Sporting Reserves			
000i601	Sport Reserve - Hartfield Park	000i605	
000i602	Sport Reserve - Maida Vale	000i606	
000i603	Sport Reserve - Scott	000i607	
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (WA Showman's Association)		Refundable	5000.00
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (Kalamunda Agricultural Society)		Refundable	1000.00
Event Bond (refundable) - Hire of Reserves for events other than sporting purposes			1000.00
Sporting Reserves - Seasonal Hire Charge - Seniors(18+)			
Seasonal Use - per member - training and game		Season	87.00
Training only -per member per season		Season	33.00
Games only - per member per season		Season	60.00
Juniors (17 years and under) Seasonal Hire no charge - numbers calculated and offset against donations			
Casual Use of Reserves for Sport			
1 Hour			24.00
Half Day (up to 4 hours)			80.00
Whole Day (4 hours plus)			140.00
Pre-Season Training			
Pre-Season Training - 1 hour			10.00
Pre-Season Training - half day up to 4 hours			30.00
Pre-Season Training - whole day 4+ hours			50.00
Casual Use of Reserves - Non Sporting			
1 Hour			35.00
Half Day (up to 4 hours)			100.00
Whole Day (4 hours plus)			170.00
Local School Concession - No charge during school periods) 50% discount for bookings after 3.30pm			
Parks Shelter Hire		Hour	10.00
Hire charge for Personal Trainers (5 participants or less)		Hour	35.00
Sports Lighting Charge		Kw/hr x days per week x number of weeks x cents per unit	Kw/hr x days per week x number of weeks x cents per unit
Sports Lighting Timer Change Fee		Per change	135.00

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
STIRK PARK		
Power at Soundshell		
Electricity Charge	Event	36.50
TOWN SQUARE		
Power at Rotunda		
Electricity Charge	Event	36.50
KALAMUNDA HISTORY VILLAGE		
Entry Fee		
Adult	Each	7.00
Senior	Each	5.00
Children (Over 5 years old)	Each	3.00
Group Bookings		
Seniors Tour - Standard Guided Tour	Each	5.00
Education Program		
School Students Guided	Each	9.00
School Students (Self-guided)	Each	5.00
Additional Carers/ Parents	Each	3.00
School Holiday Program		
Children (School Holiday Group - per child)	Each	10.00
Family Day (per child)	Each	8.00
Accompanying Adults free	Each	
Wedding Photography		
Wedding Ceremony plus Photography	Booking	110.00
Wedding Party - Photography only	Booking	55.00
STIRK COTTAGE		
Entry by donation	Each	Donation
School Students	Each	1.00
Group Booking	Per person	Donation
WOODLUPINE FAMILY & COMMUNITY CENTRE		
Rooms 2, 3 & 4		
Function Without Alcohol	Hour	29.50
Commercial	Hour	23.00
Community Group	Hour	14.50
Gallery & Crèche Room		
Function Without Alcohol	Hour	12.50
Commercial	Hour	12.50
Community Group	Hour	8.50
Main Hall		
Function Selling Alcohol	Hour	88.00
Function Selling Alcohol with Media	Hour	113.00
Function Consuming Alcohol	Hour	77.00
Function Consuming Alcohol with Media	Hour	102.00

COMMUNITY FACILITIES		
Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Function Without Alcohol	Hour	71.00
Function Without Alcohol with Media	Hour	96.00
Commercial	Hour	71.00
Commercial with Media	Hour	96.00
Community Group	Hour	50.00
ZIG ZAG CULTURAL CENTRE		
Art Gallery	6 weeks	1500.00
Art Gallery	4 weeks	1000.00
Art Gallery	2 weeks	500.00
Art Gallery	Up to 1 week	250.00
Art Gallery - Bond		500.00
Visitor Centre Window Display	Weekly	62.00
Visitor Centre Window Display	Monthly	236.00
Visitor Centre Floor Display	Weekly	62.00
Visitor Centre Floor Display	Monthly	236.00
Perth Hills Visitor Centre - Annual Membership	12 months	100.00
Courtyard & Stage Fee - Commercial	Hour	22.00
Courtyard & Stage Fee - Community	Hour	11.00
Seminar Room A and B (combined) - Community	Hour	33.00
Seminar Room A and B (combined) - Community	Day	227.00
Seminar Room A and B (combined) with Media - Community	Hour	43.50
Seminar Room A and B (combined) with Media - Community	Day	303.00
Seminar Room A or B (separate) - Community	Hour	16.50
Seminar Room A or B (separate) - Community	Day	113.00
Seminar Room A or B (separate) with Media - Community	Hour	23.00
Seminar Room A or B (separate) with Media - Community	Day	151.00
Seminar Room A and B (combined) - Commercial	Hour	65.50
Seminar Room A and B (combined) - Commercial	Day	452.00
Seminar Room A and B (combined) with Media - Commercial	Hour	86.50
Seminar Room A and B (combined) with Media - Commercial	Day	600.00
Seminar Room A or B (separate) - Commercial	Hour	33.50
Seminar Room A or B (separate) - Commercial	Day	227.00
Seminar Room A or B (separate) with Media - Commercial	Hour	43.50
Seminar Room A or B (separate) with Media - Commercial	Day	304.00
Seminar Room (20% Discount for 3+ full day bookings at one time)		
Commission on Online Accommodation Bookings	Each	Commission up to 5% on online Accommodation Bookings

COMMUNITY FACILITIES

Description	Basis of Charge	Proposed Fees and Charges for 2017-18 (Inc GST)
Liquor Permit	Hour	26.00
Staff Set up/Pack up	Day	43.50
Self Set up/Pack up - 50% of hourly rate charged	Day	21.75
Kalamunda Chamber of Commerce Membership Contribution	Per member	50.00
Sale of art & visitor centre stock on consignment	Each	30 % of gross value (Split commission up to 50% for sales over \$10,000)