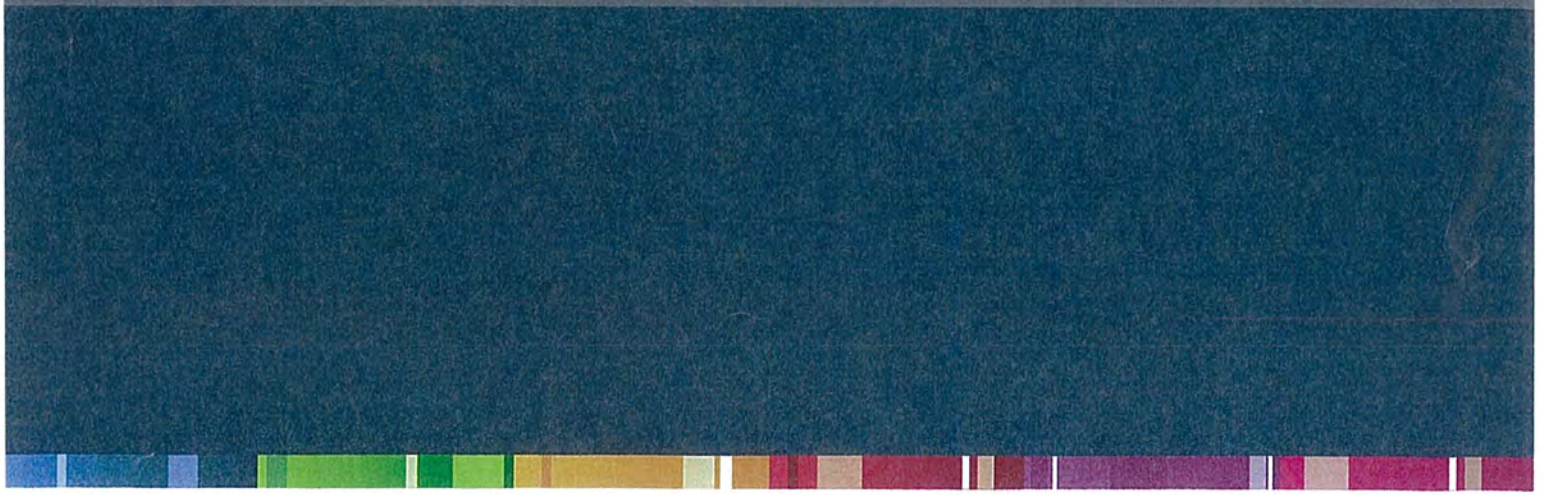




# City of Bayswater



## Budget 2016-17



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## The City of Bayswater's Community and Corporate Visions

### Community Vision:

*"We belong to an active and engaged community, which is proud of our diverse culture, green spaces, built environment and range of services.*

*We are connected by our vibrant local centres and our focus on creating safe and welcoming places for people.*

*We have strong leadership, which addresses the sustainability challenges of the future and meets the needs of a changing society."*

### Corporate Vision:

*"A quality lifestyle in a sustainable environment."*

# COUNCIL OF THE CITY OF BAYSWATER

## **Mayor**

Councillor Barry McKenna

## **Deputy Mayor**

Councillor Stephanie Coates

## **Central Ward**

Councillor Barry McKenna, Mayor

Councillor Chris Cornish

Councillor Sally Palmer

## **West Ward**

Councillor Stephanie Coates, Deputy Mayor

Councillor Terry Kenyon, JP

Councillor Dan Bull

## **North Ward**

Councillor Alan Radford

Councillor Michelle Sutherland

Councillor Brent Fleeton

## **South Ward**

Councillor John Rifici

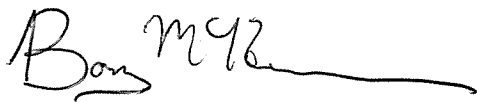
Councillor Catherine Ehrhardt

# Adoption Certificate

## ***Local Government Act 1995 (Section 6.2)***

We hereby certify that the Budget and schedules herein were adopted by an absolute majority of the Council of the City of Bayswater at the Special Meeting of Council held in the Council Chambers, Civic Centre, 61 Broun Avenue, Morley, on Thursday, 30 June 2016. This Budget is prepared in accordance with *Section 6.2 of the Local Government Act 1995*.

Dated this day **30 June 2016**.



**BARRY MCKENNA**  
**MAYOR**



**FRANCESCA LEFANTE**  
**CHIEF EXECUTIVE OFFICER**

**CITY OF BAYSWATER**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue</b>				
Rates	8	42,390,859	39,713,692	39,398,696
Operating Grants, Subsidies and Contributions		12,674,693	12,005,321	12,670,864
Fees and Charges	9	21,466,673	20,480,023	20,466,384
Interest Earnings	2(a)	2,467,420	2,351,089	2,424,778
Other Revenue		561,801	548,091	548,350
		<u>79,561,446</u>	<u>75,098,216</u>	<u>75,509,072</u>
<b>Expenses</b>				
Employee Costs		(31,887,604)	(31,273,964)	(31,458,667)
Materials and Contracts		(31,535,674)	(28,746,402)	(28,282,665)
Utility Charges		(3,587,949)	(3,483,584)	(3,666,554)
Depreciation on Non-Current Assets	2(a)	(10,288,420)	(8,719,000)	(8,719,000)
Interest Expenses	2(a)	(2,135)	(4,283)	(6,449)
Insurance Expenses		(754,903)	(754,903)	(782,904)
		<u>(78,056,685)</u>	<u>(72,982,136)</u>	<u>(72,916,239)</u>
		1,504,761	2,116,080	2,592,833
Non-Operating Grants, Subsidies and Contributions		2,325,351	2,631,987	2,659,487
Profit on Asset Disposals	4	44,366	291,637	0
Loss on Asset Disposals	4	(248,604)	(248,604)	(186,017)
<b>NET RESULT</b>		<b>3,625,874</b>	<b>4,791,100</b>	<b>5,066,303</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>3,625,874</b></u>	<u><b>4,791,100</b></u>	<u><b>5,066,303</b></u>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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.

**CITY OF BAYSWATER**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue (Refer Notes 1,2,8 to 13)</b>				
Governance				
General Purpose Funding		47,010,496	43,395,225	44,023,175
Law, Order, Public Safety		304,640	317,479	299,000
Health		244,730	275,492	175,550
Education and Welfare		10,786,315	10,897,088	10,778,705
Housing		98,450	101,124	102,949
Community Amenities		11,895,090	11,255,598	11,341,929
Recreation and Culture		8,150,825	7,580,107	7,667,704
Transport		435,700	433,310	397,860
Economic Services		550,200	548,842	636,200
Other Property and Services		85,000	293,951	86,000
		79,561,446	75,098,216	75,509,072
<b>Expenses Excluding</b>				
<b>Finance Costs (Refer Notes 1,2 &amp; 14)</b>				
Governance		(5,906,610)	(5,100,258)	(5,396,765)
General Purpose Funding		(1,068,630)	(954,835)	(767,938)
Law, Order, Public Safety		(2,490,733)	(2,446,695)	(2,437,297)
Health		(1,706,430)	(1,495,354)	(1,579,846)
Education and Welfare		(13,011,697)	(12,181,296)	(11,857,104)
Housing		(122,867)	(114,182)	(127,636)
Community Amenities		(13,519,073)	(12,216,451)	(12,287,092)
Recreation & Culture		(28,340,059)	(27,342,310)	(27,316,948)
Transport		(8,295,899)	(7,516,742)	(7,610,956)
Economic Services		(1,521,082)	(1,292,452)	(1,411,257)
Other Property and Services		(2,071,470)	(2,317,278)	(2,116,951)
		(78,054,550)	(72,977,853)	(72,909,790)
		(2,135)	(4,283)	(6,449)
		(2,135)	(4,283)	(6,449)
<b>Non-operating Grants, Subsidies and Contributions</b>				
Law, Order, Public Safety		195,000	0	0
Education and Welfare				
Community Amenities		20,500	0	0
Recreation & Culture		65,202	499,400	526,900
Transport		2,044,649	2,132,587	2,132,587
Economic Services				
Other Property and Services				
		2,325,351	2,631,987	2,659,487
<b>Profit/(Loss) On</b>				
<b>Disposal Of Assets (Refer Note 4)</b>				
Law, Order, Public Safety		(12,492)	(9,524)	(21,793)
Health		(15,350)	(2,353)	(10,294)
Education and Welfare		0	(17,639)	(15,805)
Community Amenities		250	365,000	0
Recreation & Culture		(98,475)	(20,234)	(908)
Transport		(31,620)	0	0
Economic Services		(6,783)	(11,138)	(23,125)
Other Property and Services		(39,768)	(261,079)	(114,092)
		(204,238)	43,033	(186,017)
<b>NET RESULT</b>		<b>3,625,874</b>	<b>4,791,100</b>	<b>5,066,303</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
<b>Total Other Comprehensive Income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>3,625,874</b>	<b>4,791,100</b>	<b>5,066,303</b>

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

**CITY OF BAYSWATER  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		42,450,000	39,315,750	39,278,696
Operating Grants, Subsidies and Contributions		12,550,000	12,250,350	12,671,864
Fees and Charges		21,425,000	19,850,000	19,515,384
Interest Earnings		2,450,000	2,475,000	2,425,128
Goods and Services Tax		3,500,000	3,500,000	3,250,000
Other Revenue		565,000	550,000	548,350
		<u>82,940,000</u>	<u>77,941,100</u>	<u>77,689,422</u>
<b>Payments</b>				
Employee Costs		(31,750,000)	(31,250,750)	(32,308,667)
Materials and Contracts		(35,214,000)	(33,250,000)	(28,863,015)
Utility Charges		(3,575,000)	(3,645,000)	(3,666,554)
Interest Expenses		(2,135)	(4,283)	(6,449)
Insurance Expenses		(754,903)	(754,903)	(782,904)
		<u>(71,296,038)</u>	<u>(68,904,936)</u>	<u>(65,627,589)</u>
<b>Net Cash Provided By Operating Activities</b>	12(b)	<u>11,643,962</u>	<u>9,036,164</u>	<u>12,061,833</u>
<b>Cash Flows from Investing Activities</b>				
Property, Plant & Equipment	3	(8,093,795)	(5,938,424)	(7,466,018)
Payments for Construction of Infrastructure	3	(10,780,560)	(8,217,510)	(9,796,935)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,325,351	2,450,000	2,659,487
Proceeds from Sale of Plant & Equipment	4	680,300	550,000	533,700
<b>Net Cash Used in Investing Activities</b>		<u>(15,868,704)</u>	<u>(11,155,934)</u>	<u>(14,069,766)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(10,825)	(50,928)	(50,928)
Proceeds from Self Supporting Loans		10,825	50,928	50,928
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Increase (Decrease) in Cash Held</b>		(4,224,742)	(2,119,770)	(2,007,933)
Cash at Beginning of Year		55,262,285	57,382,055	53,125,447
<b>Cash and Cash Equivalents at the End of the Year</b>	12(a)	<u>51,037,543</u>	<u>55,262,285</u>	<u>51,117,514</u>

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



**CITY OF BAYSWATER  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenues</b>	1,2			
General Purpose Funding		4,619,637	3,681,533	4,619,979
Law, Order, Public Safety		487,148	317,479	277,207
Health		229,380	275,492	165,256
Education and Welfare		10,786,315	10,897,088	10,762,900
Housing		98,450	101,124	102,949
Community Amenities		11,915,840	11,255,598	11,341,929
Recreation and Culture		8,209,051	8,079,507	8,193,696
Transport		2,473,566	2,565,897	2,530,447
Economic Services		550,200	548,842	613,075
Other Property and Services		(77,887)	293,951	(23,592)
		<u>39,291,700</u>	<u>38,016,511</u>	<u>38,583,846</u>
<b>Expenses</b>	1,2			
Governance		(5,906,610)	(5,100,258)	(5,396,765)
General Purpose Funding		(1,068,630)	(954,835)	(767,938)
Law, Order, Public Safety		(2,490,733)	(2,446,695)	(2,437,297)
Health		(1,706,430)	(1,495,354)	(1,579,846)
Education and Welfare		(11,895,273)	(12,181,296)	(11,857,104)
Housing		(122,867)	(114,182)	(127,636)
Community Amenities		(13,519,073)	(12,216,451)	(12,287,092)
Recreation & Culture		(28,342,194)	(27,346,593)	(27,323,397)
Transport		(8,295,899)	(7,516,742)	(7,610,956)
Economic Services		(1,521,082)	(1,292,452)	(1,411,257)
Other Property and Services		(2,071,470)	(2,317,278)	(2,116,951)
		<u>(76,940,261)</u>	<u>(72,982,136)</u>	<u>(72,916,239)</u>
<b>Net Operating Result Excluding Rates</b>		(37,648,561)	(34,965,625)	(34,332,393)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	204,238	(43,033)	186,017
Depreciation on Assets	2(a)	10,288,420	8,719,000	8,719,000
Movement in Non-Current Staff Leave Provisions		(224,500)	(24,500)	(24,500)
Movement in Non-Current Receivables				
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(3,193,118)	(2,835,701)	(4,123,920)
Purchase Infrastructure Assets - Roads/Other	3	(6,660,683)	(4,681,923)	(5,828,066)
Purchase Infrastructure Assets - Parks	3	(4,119,877)	(3,535,587)	(3,968,689)
Purchase Plant and Equipment	3	(1,996,000)	(1,834,435)	(1,833,000)
Purchase Furniture and Equipment	3	(2,904,677)	(1,267,288)	(1,509,278)
Proceeds from Disposal of Assets	4	680,300	1,638,482	533,700
Repayment of Debentures	5	(10,825)	(50,958)	(50,958)
Self-Supporting Loan Principal Income		10,825	50,958	50,958
Transfers to Reserves (Restricted Assets)	6	(1,493,415)	(2,433,843)	(1,537,919)
Transfers from Reserves (Restricted Assets)	6	1,681,654	1,994,461	1,653,228
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	4,309,558	3,865,858	5,664,180
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	1,314,198	4,309,558	2,997,056
<b>Amount Required to be Raised from General Rate</b>	8	<u>(42,390,859)</u>	<u>(39,713,692)</u>	<u>(39,398,696)</u>

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

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**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.

**The Local Government Reporting Entity**

All Funds through which the Council 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 13 to this budget document.

**(b) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 Actual 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) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

**(e) 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.

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) 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 the statement of financial position.

**(h) 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.

**(i) 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.

**(j) 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.

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

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.

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***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, Council 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 Council.

***Depreciation***

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

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

Plant	5 to 15 years
Furniture & Equipment	4 to 10 years
Buildings	30 to 50 years
Computer Equipment	3 years
Work Equipment	5 to 15 years
Toys	3 years
Fleet Vehicles	3 years
Roads	50 years
Footpaths	
- Concrete	50 years
- Asphalt	25 years
Drains	100 years
Reserves	
- Passive Reserves	100 years
- Medians	50 years
- Civic Gardens	30 years
- Verges	30 years
- Active Reserves	20 years
Street Furniture	
- Crash Barriers	10 years
- Bus Shelters	20 years
- Seats	10 years
- Parking Signs	5 years
- Street Name Plates	10 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.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(k) Fair Value of Assets and Liabilities**

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

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

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

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 (ie 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:

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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



**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (Continued)**

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 Council's 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.

*(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.

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***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 Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Council's 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.

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

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 2015.

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

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

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) 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.

**(q) Provisions**

Provisions are recognised when the Council 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.

**(r) Current and Non-Current Classification**

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>2. REVENUES AND EXPENSES</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	39,600	36,100	48,600
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	459,717	389,591	389,591
General Purpose Funding			
Law, Order, Public Safety	50,434	42,741	42,741
Health	27,262	23,103	23,103
Education and Welfare	1,304,790	1,105,754	1,105,754
Housing	14,293	12,113	12,113
Community Amenities	37,457	31,743	31,743
Recreation and Culture	3,470,224	2,940,868	2,940,868
Transport	4,308,155	3,650,979	3,650,979
Economic Services	144,900	122,797	122,797
Other Property and Services	471,188	399,311	399,311
	10,288,420	8,719,000	8,719,000
<b><u>By Class</u></b>			
Land and Buildings	3,850,000	3,065,000	3,065,000
Furniture and Equipment	402,000	400,000	400,000
Plant and Equipment	915,000	865,000	865,000
Roads	3,000,000	2,513,000	2,513,000
Footpaths	550,000	465,000	465,000
Drainage	320,000	310,000	310,000
Reserves	1,250,420	1,100,000	1,100,000
War Memorials	1,000	1,000	1,000
	10,288,420	8,719,000	8,719,000
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 5(a)</i> )	2,135	4,283	6,449
	2,135	4,283	6,449
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	1,146,860	1,106,527	986,755
- Other Funds	1,320,560	1,244,562	1,438,023
	2,467,420	2,351,089	2,424,778

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

In order to discharge its responsibilities to the community, Council 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.

**Governance**

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

**Law Order & Public Safety**

Ranger Services  
Animal Control  
Emergency Services  
Impounded Vehicles  
Community Policing  
Fire Prevention

**Education**

Pre-Schools  
Scholarship Fund

**Health**

Maternal & Infant Health  
Immunisation Program  
Pest Control  
Statutory Administration  
Food Sampling  
Inspection Food Premises  
Noise Control

**Welfare**

The provision, management and support of welfare services for families, children and the aged .

Home & Community Care Programs  
Meals on Wheels  
Senior Citizens Centres  
Mobile Day Centre  
Respite Care  
Be-Active Together  
Respite Care Young & Disabled  
Community Services Administration  
Home Care Services  
Aged Persons Homes (NB:FROM 1 July 2006 Aged Persons Homes Under Management Agreement)

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**Housing**

Maintenance of houses for rental or future sale.  
Community housing program .

**Community Amenities**

Refuse Services  
Domestic Refuse Services  
Commercial Refuse Services  
Greenwaste Collection  
Recycling  
Transfer Station

Other  
Environmental Program & Monitoring  
Removal Dead Animals  
Town Planning & Regional Development

**Recreation & Culture**

Public Halls & Civic Centres & Recreation Facilities  
Administration Centre  
Morley Sport & Recreation Centre  
Les Hansman Centre  
Other Halls & Facilities  
Aquatic Facilities  
Bayswater Waves  
Maylands Water Playground  
Public Parks Gardens and Reserves Maintenance  
Hire of Recreation Facilities  
Community Programs  
Festival of Dance  
City of Bayswater Band  
Carols by Candlelight  
W.A. Week  
Other Community Programs

**Transport**

Construction and maintenance of roads, drainage works, footpaths, parking facilities,  
including the maintenance of bus shelters cleaning of streets and the provision of street lighting .

**Economic Services**

The regulation and /or provision of such services as tourism, area promotion and building control .

**Other Property & Services**

Private Works  
Public Works Overheads  
Plant Operation  
Other Unclassified

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>3. ACQUISITION OF ASSETS</b>	<b>2016/17 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
Law, Order, Public Safety	501,360
Health	28,612
Education and Welfare	1,078,825
Housing	43,000
Community Amenities	417,458
Recreation and Culture	8,061,268
Transport	5,643,817
Economic Services	0
Other Property and Services	3,100,015
	<b><u>18,874,355</u></b>
<b><u>By Class</u></b>	
Land and Buildings	4,113,118
Infrastructure Assets - Roads	5,350,018
Infrastructure Assets - Drainage	184,279
Infrastructure Assets - Footpaths	703,330
Infrastructure Assets - Street Furniture	40,000
Infrastructure Assets - Parks	4,359,877
Plant and Equipment	1,996,000
Furniture and Equipment	2,127,733
	<b><u>18,874,355</u></b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:



**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2016/17 BUDGET</b>	<b>2016/17 BUDGET</b>	<b>2016/17 BUDGET</b>
	\$	\$	\$
Law Order Public Safety	92,492	80,000	(12,492)
Health	91,350	76,000	(15,350)
Community Services	27,750	28,000	250
Recreation & Culture	177,475	79,000	(98,475)
Transport	99,920	68,300	(31,620)
Economic Services	125,783	119,000	(6,783)
Other Property & Services	269,768	230,000	(39,768)
	<b>884,538</b>	<b>680,300</b>	<b>(204,238)</b>

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2016/17 BUDGET</b>	<b>2016/17 BUDGET</b>	<b>2016/17 BUDGET</b>
	\$	\$	\$
Fleet	632,118	551,000	(81,118)
Plant	252,420	129,300	(123,120)
	<b>884,538</b>	<b>680,300</b>	<b>(204,238)</b>

**Summary**

	<b>2016/17 BUDGET</b>
	<b>\$</b>
Profit on Asset Disposals	44,366
Loss on Asset Disposals	(248,604)
	<u>(204,238)</u>

CITY OF BAYSWATER  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30TH JUNE 2017

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Interest Rate	Maturity	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Loan 191 - Buildings	Variable	Jul-16	4,580	8,830	0	4,580	0	475
Loan 214 - Gibbney Rev Clubrooms	6.55%	Jul-22	3,689	3,457	23,842	27,531	1,843	1,916
Loan 222 - Morley Noranda Rec Club Inc	7.15%	Jan-18	2,556	2,380	2,039	4,595	292	393
			10,825	14,667	25,881	36,706	2,135	2,784

All debenture repayments are to be financed by general purpose revenue.

**(b) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

**(c) Overdraft**

Council has not utilised an overdraft facility during the 15/16 financial year. It is not anticipated that this facility will be required to be utilised during 2016/17.

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>6. RESERVES</b>			
<b>(a) City Buildings &amp; Amenities</b>			
Opening Balance	1,969,305	1,956,305	1,950,957
Amount Set Aside / Transfer to Reserve	49,200	53,000	45,000
Amount Used / Transfer from Reserve	0	(40,000)	(62,000)
	<u>2,018,505</u>	<u>1,969,305</u>	<u>1,933,957</u>
<b>(b) Bore &amp; Reticulation</b>			
Opening Balance	609,747	784,897	787,325
Amount Set Aside / Transfer to Reserve	15,240	18,900	16,120
Amount Used / Transfer from Reserve	0	(194,050)	(250,000)
	<u>624,987</u>	<u>609,747</u>	<u>553,445</u>
<b>(c) Building Furniture &amp; Equipment</b>			
Opening Balance	618,983	602,483	603,273
Amount Set Aside / Transfer to Reserve	15,475	16,500	18,100
Amount Used / Transfer from Reserve	0	0	0
	<u>634,458</u>	<u>618,983</u>	<u>621,373</u>
<b>(d) Major Capital Works</b>			
Opening Balance	4,328,985	5,236,357	5,835,488
Amount Set Aside / Transfer to Reserve	108,225	130,000	90,000
Amount Used / Transfer from Reserve	(119,174)	(1,037,372)	(673,268)
	<u>4,318,036</u>	<u>4,328,985</u>	<u>5,252,220</u>
<b>(e) Plant &amp; Works Equipment</b>			
Opening Balance	189,884	181,584	182,857
Amount Set Aside / Transfer to Reserve	4,747	8,300	5,485
Amount Used / Transfer from Reserve	0	0	0
	<u>194,631</u>	<u>189,884</u>	<u>188,342</u>
<b>(f) Workers Compensation</b>			
Opening Balance	476,753	463,903	463,637
Amount Set Aside / Transfer to Reserve	11,920	12,850	6,410
Amount Used / Transfer from Reserve	0	0	0
	<u>488,673</u>	<u>476,753</u>	<u>470,047</u>
<b>(g) Long Service Leave &amp; Entitlements</b>			
Opening Balance	1,160,271	1,128,971	1,333,744
Amount Set Aside / Transfer to Reserve	29,000	31,300	152,400
Amount Used / Transfer from Reserve	(130,000)	0	0
	<u>1,059,271</u>	<u>1,160,271</u>	<u>1,486,144</u>
<b>(h) Bayswater Waves Aquatic Centre</b>			
Opening Balance	470,517	534,732	536,520
Amount Set Aside / Transfer to Reserve	11,760	14,700	13,700
Amount Used / Transfer from Reserve	(407,405)	(78,915)	(80,000)
	<u>74,872</u>	<u>470,517</u>	<u>470,220</u>

**CITY OF BAYSWATER**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>9,413,433</u>	<u>9,824,445</u>	<u>10,975,748</u>
<b>(i) The RISE</b>			
Opening Balance	550,669	535,819	536,520
Amount Set Aside / Transfer to Reserve	13,770	14,850	16,100
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>564,439</u>	<u>550,669</u>	<u>552,620</u>
<b>(j) Maylands Waterland</b>			
Opening Balance	55,067	53,582	53,637
Amount Set Aside / Transfer to Reserve	1,375	1,485	1,610
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>56,442</u>	<u>55,067</u>	<u>55,247</u>
<b>(k) Aged Persons Homes- General</b>			
Opening Balance	15,245,721	14,834,551	15,446,432
Amount Set Aside / Transfer to Reserve	483,214	411,170	489,109
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>15,728,935</u>	<u>15,245,721</u>	<u>15,935,541</u>
<b>(l) Aged Persons Homes - Prudential Requirements</b>			
Opening Balance	2,415,000	2,349,800	2,349,800
Amount Set Aside / Transfer to Reserve	75,000	65,200	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,490,000</u>	<u>2,415,000</u>	<u>2,349,800</u>
<b>(m) Civic Centre</b>			
Opening Balance	550,669	535,819	536,520
Amount Set Aside / Transfer to Reserve	13,765	14,850	16,100
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>564,434</u>	<u>550,669</u>	<u>552,620</u>
<b>(n) Roads &amp; Drainage</b>			
Opening Balance	474,801	534,564	716,326
Amount Set Aside / Transfer to Reserve	11,870	13,720	10,035
Amount Used / Transfer from Reserve	<u>(124,667)</u>	<u>(73,483)</u>	<u>(200,000)</u>
	<u>362,004</u>	<u>474,801</u>	<u>526,361</u>
<b>(o) Footpath/Cycleway</b>			
Opening Balance	550,669	535,819	536,520
Amount Set Aside / Transfer to Reserve	13,765	14,850	16,100
Amount Used / Transfer from Reserve	<u>(250,000)</u>	<u>0</u>	<u>0</u>
	<u>314,434</u>	<u>550,669</u>	<u>552,620</u>

CITY OF BAYSWATER

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>29,494,121</u>	<u>29,667,041</u>	<u>31,500,557</u>
<b>(p) Playground &amp; Parks</b>			
Opening Balance	1,561,385	1,187,235	1,186,520
Amount Set Aside / Transfer to Reserve	39,035	524,150	16,100
Amount Used / Transfer from Reserve	<u>(95,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>
	<u>1,505,420</u>	<u>1,561,385</u>	<u>1,052,620</u>
<b>(q) Golf Courses</b>			
Opening Balance	1,098,139	1,068,139	1,021,740
Amount Set Aside / Transfer to Reserve	27,453	30,000	30,655
Amount Used / Transfer from Reserve	<u>(500,000)</u>	<u>0</u>	<u>0</u>
	<u>625,592</u>	<u>1,098,139</u>	<u>1,052,395</u>
<b>(r) Streetscapes</b>			
Opening Balance	647,548	528,752	536,520
Amount Set Aside / Transfer to Reserve	16,190	311,750	10,095
Amount Used / Transfer from Reserve	<u>0</u>	<u>(192,954)</u>	<u>(199,505)</u>
	<u>663,738</u>	<u>647,548</u>	<u>347,110</u>
<b>(s) Information Technology</b>			
Opening Balance	112,555	0	(37,081)
Amount Set Aside / Transfer to Reserve	115,370	112,555	114,355
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>227,925</u>	<u>112,555</u>	<u>77,274</u>
<b>(t) Eric Singleton Bird Sanctuary</b>			
Opening Balance	1,101,639	1,071,639	1,072,740
Amount Set Aside / Transfer to Reserve	27,541	30,000	32,200
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,129,180</u>	<u>1,101,639</u>	<u>1,104,940</u>
<b>(u) Les Hansman Centre Development</b>			
Opening Balance	4,657,801	4,288,911	4,538,039
Amount Set Aside / Transfer to Reserve	116,445	368,890	362,555
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>4,774,246</u>	<u>4,657,801</u>	<u>4,900,594</u>
<b>(v) Senior Citizens Buildings</b>			
Opening Balance	330,392	321,492	321,522
Amount Set Aside / Transfer to Reserve	8,260	8,900	9,645
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>338,652</u>	<u>330,392</u>	<u>331,167</u>
<b>(w) Morley City Centre</b>			
Opening Balance	550,669	535,819	535,870
Amount Set Aside / Transfer to Reserve	13,765	14,850	16,100
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>564,434</u>	<u>550,669</u>	<u>551,970</u>

**CITY OF BAYSWATER**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>(x) Landfill Restoration</b>			
Opening Balance	322,832	535,819	535,870
Amount Set Aside / Transfer to Reserve	8,070	14,700	16,100
Amount Used / Transfer from Reserve	<u>(55,408)</u>	<u>(227,687)</u>	<u>(38,455)</u>
	<u>275,494</u>	<u>322,832</u>	<u>513,515</u>
<b>(y) Sustainable Environment</b>			
Opening Balance	550,669	535,819	535,870
Amount Set Aside / Transfer to Reserve	13,765	14,850	16,100
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>564,434</u>	<u>550,669</u>	<u>551,970</u>
<b>(z) Morley Sport &amp; Recreation Centre</b>			
Opening Balance	550,669	535,819	535,870
Amount Set Aside / Transfer to Reserve	13,765	14,850	16,100
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>564,434</u>	<u>550,669</u>	<u>551,970</u>
<b>(aa) Community Housing</b>			
Opening Balance	31,504	30,654	29,140
Amount Set Aside / Transfer to Reserve	790	850	900
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>32,294</u>	<u>31,504</u>	<u>30,040</u>
<b>(ab) General Waste Management</b>			
Opening Balance	25,564	24,874	24,820
Amount Set Aside / Transfer to Reserve	640	690	745
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>26,204</u>	<u>25,564</u>	<u>25,565</u>
<b>(ac) River Restoration Reserve</b>			
Opening Balance	165,133	0	0
Amount Set Aside / Transfer to Reserve	0	165,133	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>165,133</u>	<u>165,133</u>	<u>0</u>
<b>(ad) Bayswater Bowling Club Capital Improvements</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	84,000	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>84,000</u>	<u>0</u>	<u>0</u>
<b>(ae) Bayswater Tennis Club</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	150,000	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>150,000</u>	<u>0</u>	<u>0</u>
<b>Total Reserves</b>	<u>41,185,301</u>	<u>41,373,540</u>	<u>42,591,687</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

**CITY OF BAYSWATER**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>6. RESERVES (Continued)</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
City Buildings & Amenities	49,200	53,000	45,000
Bore & Reticulation	15,240	18,900	16,120
Building Furniture & Equipment	15,475	16,500	18,100
Major Capital Works	108,225	130,000	90,000
Plant & Works Equipment	4,747	8,300	5,485
Workers Compensation	11,920	12,850	6,410
Long Service Leave & Entitlements	29,000	31,300	152,400
Bayswater Waves Aquatic Centre	11,760	14,700	13,700
The RISE	13,770	14,850	16,100
Maylands Waterland	1,375	1,485	1,610
Aged Persons Homes- General	483,214	411,170	489,109
Aged Persons Homes - Prudential Requirements	75,000	65,200	0
Civic Centre	13,765	14,850	16,100
Roads & Drainage	11,870	13,720	10,035
Footpath/Cycleway	13,765	14,850	16,100
Playground & Parks	39,035	524,150	16,100
Golf Courses	27,453	30,000	30,655
Streetscapes	16,190	311,750	10,095
Information Technology	115,370	112,555	114,355
Eric Singleton Bird Sanctuary	27,541	30,000	32,200
Les Hansman Centre Development	116,445	368,890	362,555
Senior Citizens Buildings	8,260	8,900	9,645
Morley City Centre	13,765	14,850	16,100
Landfill Restoration	8,070	14,700	16,100
Sustainable Environment	13,765	14,850	16,100
Morley Sport & Recreation Centre	13,765	14,850	16,100
Community Housing	790	850	900
General Waste Management	640	690	745
River Restoration	0	165,133	0
Bayswater Bowling Club Capital Improvements	84,000	0	0
Bayswater Tennis Club	150,000	0	0
	<u>1,493,415</u>	<u>2,433,843</u>	<u>1,537,919</u>

**CITY OF BAYSWATER**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>Transfers from Reserves</b>			
City Buildings & Amenities	0	(40,000)	(62,000)
Bore & Reticulation	0	(194,050)	(250,000)
Major Capital Works	(119,174)	(1,037,372)	(673,268)
Long Service Leave & Entitlements	(130,000)	0	0
Bayswater Waves Aquatic Centre	(407,405)	(78,915)	(80,000)
Roads & Drainage	(124,667)	(73,483)	(200,000)
Footpath/Cycleway	(250,000)	0	0
Playground & Parks	(95,000)	(150,000)	(150,000)
Golf Courses	(500,000)	0	0
Streetscapes	0	(192,954)	(199,505)
Landfill Restoration	(55,408)	(227,687)	(38,455)
	<u>(1,681,654)</u>	<u>(1,994,461)</u>	<u>(1,653,228)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(188,239)</u>	<u>439,382</u>	<u>(115,309)</u>



NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**6. 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:

**City Buildings & Amenities**

For the purpose of preserving and renewing Council's buildings.

**Bore & Reticulation**

For the installation of new bores and reticulation, and the replacement of old bore and reticulation systems, due to wear and tear.

**Building Furniture & Equipment**

To provide a cash backed reserve for the purpose of furniture & equipment required in City buildings.

**Major Capital Works**

To finance the cost of major capital works as approved by Council.

**Plant & Works Equipment**

To fund the cost of acquiring plant and equipment needed to provide for the day-to-day operational requirements of the City.

**Workers Compensation**

To finance Workers Compensation costs in excess of premium deposits , using the burning cost method.

**Long Service Leave and Entitlements**

To provide for payment to employees of long service leave and other approved entitlements.

**Bayswater Waves Aquatic Centre**

To fund future asset management requirements of the Bayswater Waves Aquatic Centre.

**The RISE**

To fund future asset management requirements of the RISE.

**Maylands Waterland**

To fund future asset management requirements of the Maylands Waterland facility..

**Aged Persons Homes- General**

This reserve restricts funds held for the Independent Living Units and Residential Care Facilities owned and controlled by the City. These funds are managed in accordance with the relevant statutory requirements and policies.

**Aged Persons Homes - Prudential Requirements**

To provide a cash backed prudential reserve to meet the accommodation obligations for Independent Living Units and Residential Care Facilities.

**Civic Centre**

To make provision for the asset management needs of the Civic Centre.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2017

**6. RESERVES (Continued)**

**Roads & Drainage**

To set aside funds for the asset management requirements of the City's road and drainage infrastructure.

**Footpath/Cycleway**

To set aside funds for the asset management requirements of the City's footpath and cycle ways infrastructure.

**Playground & Parks**

To set aside funds for the asset management requirements of the City's playground and parks infrastructure.

**Golf Courses**

To set aside funds for the asset management requirements of the City's golf courses.

**Streetscapes**

To provide for renewal of urban streetscapes.

**Information Technology**

To provide for the maintenance of the City's information technology requirements including general computer replacement for elected members and employees.

**Eric Singleton Bird Sanctuary**

To set aside funds for the asset management requirements of the Eric Singleton Bird Sanctuary.

**Les Hansman Centre Development**

To set aside funds for the redevelopment of the Les Hansman Community Centre.

**Senior Citizens Buildings**

To set aside funds for the asset management requirements of the City's senior citizens centres.

**Morley City Centre**

To provided funds for the future development of the Morley City Centre.

**Landfill Restoration**

To provide funding for the review and any restoration requirements of the Swan River Foreshore.

**Sustainable Environment**

To provided funding for strategic environmental projects such as foreshore rehabilitation and the Eric Singleton Bird Sanctuary.

**Morley Sport & Recreation Centre**

To set aside funds for the asset management requirements of the Morley Sport & Recreation Centre.

**Community Housing**

To set aside funds for the asset management requirements of Community Housing.

**General Waste Management**

To set aside funds for the future development of Waste Management.

**CITY OF BAYSWATER**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2016/17 Budget \$	2015/16 Actual \$
<b>6. RESERVES (Continued)</b>			
<b>River Restoration</b>			
To set aside funds for the preservation of the river.			
<b>Bayswater Bowling Club Capital Improvements</b>			
To set aside funds for capital improvements to the Bayswater Bowling Club.			
<b>Bayswater Tennis Club</b>			
To set aside funds for capital improvements to the Bayswater Tennis Club.			
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	9,852,242	13,888,745
Cash - Restricted Reserves	15(a)	41,185,301	41,373,540
Receivables		5,250,000	5,750,000
Inventories		100,000	100,000
		56,387,543	61,112,285
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		(29,050,000)	(28,260,000)
<b>NET CURRENT ASSET POSITION</b>		27,337,543	32,852,285
Less: Cash - Restricted Reserves	15(a)	(41,185,301)	(41,373,540)
Add: Restricted Liabilities Aged Care		23,000,000	22,500,000
Less: Cash - Restricted Municipal		(7,838,044)	(9,669,187)
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<b>1,314,198</b>	<b>4,309,558</b>

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**8. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
<b>General Rate</b>	0.05116	25,174	727,421,263	37,214,875	400,000	37,614,875	35,102,892
<b>Sub-Totals</b>		25,174	727,421,263	37,214,875	400,000	37,614,875	35,102,892
<b>Minimum Payment</b>	<b>Minimum \$</b>						
	\$821	5,804	79,790,005	4,765,084	15,000	4,780,084	4,611,000
<b>Sub-Totals</b>		5,804	79,790,005	4,765,084	15,000	4,780,084	4,611,000
Write-Off						(4,100)	(200)
<b>Total Amount Raised from General Rate</b>						42,390,859	39,713,692
Specified Area Rates (Note 9)							
<b>Total Rates</b>						42,390,859	39,713,692

All land except exempt land in the City of Bayswater is rated according to its Gross Rental Value (GRV)

The general rates detailed above for the 2016/17 financial year have been determined by Council on to meet the deficiency between the total estimated expenditure proposed in the budget and the the basis of raising the revenue required other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>9. FEES &amp; CHARGES REVENUE</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
General Purpose Funding	149,237	149,237
Law, Order, Public Safety	243,500	262,479
Health	210,730	234,792
Education and Welfare	481,997	632,033
Housing	97,450	100,124
Community Amenities	11,208,190	10,607,864
Recreation & Culture	8,023,875	7,461,129
Transport	405,400	403,063
Economic Services	550,200	548,842
Other Property & Services	96,094	80,460
	<u>21,466,673</u>	<u>20,480,023</u>

**10. RATE PAYMENT AND OPTIONS , OTHER FEES AND CHARGES - 2016/17 FINANCIAL YEAR**

1. Council approves the following payment options for rates and service charges:

Option 1 - Payment in full by due date		17 August 2016
Option 2 - Two Instalment Option Plan	First Instalment	17 August 2016
	Second Instalment	17 October 2016
Option 3 - Four Instalment Option Plan	First Instalment	17 August 2016
	Second Instalment	17 October 2016
	Third Instalment	19 December 2016
	Fourth Instalment	20 February 2017

2. In accordance with Section 6.45 (3) and 6.13 of the Local Government Act 1995 Council impose a fee of \$5.00 per instalment to recover administration costs . A provision of \$123,737 income from this source has been allowed for in the 2016/2017 Budget .  
The administration fee will not apply to entitled pensioners or eligible seniors.

3. In accordance with Section 6.45 (3) and 6.13 of the Local Government Act 1995 Council impose an interest charge of 5.5% p.a. on instalments. A provision of \$160,000 income from this source has been allowed for in the 2016/2017 Budget. Instalment interest will not apply to entitled pensioners or eligible seniors.

4. In accordance with Section 6.51(1) of the Local Government Act 1995 Council impose late payment interest of 11% per annum calculated on a daily basis, on rates which are outstanding from the due date (35 days after issue of the assessment notice) until the date prior to the outstanding amounts being paid.  
Provision of \$115,427 income from this source has been allowed for in the 2016/2017 Budget .  
Late payment interest shall not apply to entitled pensioners or eligible seniors.

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**Other Fees & Charges**

(Further Detail on Individual Charges/Fees can be found within this document)

1. Rubbish Bin charges . In accordance with Section 67 of the Waste Avoidance and Resource Recovery Act 2007 Council imposes the following rubbish bin charges:
  - Domestic \$331.13 for each residence per annum
  - Commercial \$331.13
  - Additional Domestic Service Charge \$159.24
  - Additional Domestic Recycling Service Charge \$79.20
  - Additional Domestic Greenwaste Service Charge \$39.34
  - Additional Commercial Bin Service Charge \$159.24
  - Additional Commercial Recycling Service Charge \$79.20
  - Additional Commercial Greenwaste Service Charge \$39.34
  
2. In accordance with Regulation 53 of the Building Regulations 2012 a swimming pool inspection levy of \$14.00 be imposed on each owner or occupier of land on which there is a swimming pool.
  
3. In accordance with Section 6.16 of the Local Government Act 1995, the entrance and facilities fees, and planning fees and charges, as detailed in the fees and charges section of this budget be applied.
  
4. In accordance with the Fire and Emergency Services Authority of Western Australia Act 1988 the City acts as a collection agent for the Emergency Services Levy.

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
<b>11. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to council members and/or the Mayor.		
Annual Attendance Fees	355,350	355,350
Mayoral Allowance	87,550	87,550
Deputy Mayoral Allowance	21,888	21,888
Other Allowances	44,950	44,950
	<u>509,738</u>	<u>509,738</u>

**12. 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:

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Cash	<u>51,037,543</u>	<u>55,262,285</u>	<u>51,117,514</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	3,625,874	4,791,100	5,066,303
Depreciation	10,288,420	8,719,000	8,719,000
(Profit)/Loss on Sale of Asset	204,238	(43,033)	186,017
Increase/(Decrease) in Payables, Receivables	(149,219)	(1,798,916)	750,000
Grants/Contributions for the Development of Assets	(2,325,351)	(2,631,987)	(2,659,487)
<b>Net Cash from Operating Activities</b>	<u>11,643,962</u>	<u>9,036,164</u>	<u>12,061,833</u>

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**13. TRUST FUNDS**

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

Detail	Balance 01-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30-Jun-16 \$
Employee Allowances	1,800	3,200	(3,800)	1,200
Town Planning Schemes	192,000	250,500	(70,000)	372,500
Bonds	646,000	262,000	(304,000)	604,000
Cash in Lieu (POS)	3,740,000	180,000	(310,000)	3,610,000
Building Services Levies	70,000	550,000	(575,000)	45,000
General	97,100	8,000	(4,500)	100,600
	<b>4,746,900</b>	<b>1,253,700</b>	<b>(1,267,300)</b>	<b>4,733,300</b>



**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**14. MAJOR LAND TRANSACTIONS**

It is not anticipated major land transactions will occur in 2016/17.

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

**16. JOINT VENTURE**

The City of Bayswater is in joint ventures with :

**(a) Homeswest - Community Housing Project**

Ten (10) Houses :

Stage 1 No 2 Haddrill Street ( 4 Units)

Stage 2 No 28 Francis Street (6 Units)

The City has a 25% interest in the project. Operating costs are funded by the City from rental received on the houses.

Excess income over expenditure is retained as a restricted cash (Reserve Fund) item for future community housing projects.

**(b) City of Swan - Development of Altone Park**

- a community, sporting and recreation facility.

The City of Bayswater has a joint interest with the City of Swan for the development of the community recreation facility at Altone Park.

The City of Bayswater has the following interest in the assets and liabilities of the Venture:

Pavilion	0.50
Recreation Centre	0.50
Library	0.33

Operating costs are shared on the basis of each interest.

**CITY OF BAYSWATER  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**16. JOINT VENTURE (Cont'd)**

(c) Eastern Metropolitan Regional Council

The City of Bayswater is a participant in the Eastern Metropolitan Regional Council (EMRC).

The EMRC comprising six member councils is primarily concerned with refuse removal and provision of safety services.

Equity (Estimated)	2016/2017	2015/2016
City of Bayswater	<b>\$31,834,031</b>	<b>\$30,652,031</b>
City of Belmont	\$18,457,763	\$17,772,563
Town of Bassendean	\$7,338,363	\$7,065,963
Shire of Mundaring	\$18,043,345	\$17,373,145
City of Swan	\$58,575,950	\$56,401,550
Shire of Kalamunda	\$27,366,879	\$26,351,079
	<b>\$161,616,331</b>	<b>\$155,616,331</b>

(d) WALGA Local Government Housing Trust

The City of Bayswater retains an equity interest in the Western Australian Local Government Association (WALGA) as a consequence of a contribution towards the cost of purchasing Local Government House.

The total funds retained in the Local Government House Trust towards the cost of the WALGA building amounted to \$582,000 over 620 unit allocations.

# CAPITAL WORKS PROGRAMME 2016-2017

<i>Project</i>	<i>Capex Project Description</i>	<i>Total Funding</i>	<i>Municipal Funding</i>	<i>Grant Funding</i>	<i>Reserve Funding</i>	<i>Other Funding</i>
<b>INFRASTRUCTURE</b>						
<b>ROADS</b>						
Traffic Management General	Council	50,000	50,000	0	0	0
Toms Pl	Brooks To Culdesac	14,000	14,000	0	0	0
Nolan Pl	Moore to Culdesac	25,000	25,000	0	0	0
Mahdi St	Guildford To Kitchener	8,000	8,000	0	0	0
Railway Pde	Rail crossing Ramps	24,000	24,000	0	0	0
Mitchell St	50 % Cont Town of Vincent Ellesmere	30,000	15,000	0	0	15,000
Hardey Rd	Johnson to Clarkson	42,000	42,000	0	0	0
Hall Ave	Clarkson to cul-de-sac	11,000	11,000	0	0	0
Alma St	Crawford To Stuart	11,000	11,000	0	0	0
Harrow St	Crawford to Kennedy	16,000	16,000	0	0	0
Marlborough St	Crawford To Kennedy	16,000	16,000	0	0	0
Crowther St	Guildford to Neville	49,000	49,000	0	0	0
Oval St & Carpark	Murray to Culdesac	36,000	36,000	0	0	0
Bowden St	Grand Prom to Stuart	6,000	6,000	0	0	0
Wright St	Pickett to Depot	46,000	46,000	0	0	0
Hinds Reserve Access Rd	Access Rd	45,000	45,000	0	0	0
Riverside Gdns Slade St	Access Rd	158,000	158,000	0	0	0
Stanley St	50 % Cont Town Vincent	16,000	8,000	0	0	8,000
Drainage /Kerbing	Various	90,000	90,000	0	0	0
Carpark-Peninsular Golf Course	Peninsular Golf Carpark	70,000	70,000	0	0	0
Replace Brick Paved Entry's	Continue Prog	40,000	40,000	0	0	0
Mcalinden Rd	Burgess to Culdesac	30,000	0	30,000	0	0
Peerless Pl	Mcalinden to Culdesac	14,800	0	14,800	0	0
McPherson Ave	Emberson to Alfreda	49,000	0	49,000	0	0
Granville Gr	McPherson to Culdesac	13,000	0	13,000	0	0
Burgess St	McPherson to Bend	23,400	0	23,400	0	0
Hickey Pl	Alfreda to Culdesac	13,000	0	13,000	0	0
Henley Pl	McPherson to Culdesac	13,000	0	13,000	0	0
Batt Ct	Alfreda to Culdesac	8,000	0	8,000	0	0
Lovett Pl	Lindsay to Culdesac	13,000	0	13,000	0	0
Della Rd	Benara to Mathews	58,400	0	58,400	0	0
Tait Ct	Souter to Culdesac	7,000	0	7,000	0	0
Belstaed Ave	Della to Sewell	56,000	0	56,000	0	0
Wells Ct	Belstaed to Culdesac	22,000	0	22,000	0	0
Beavis Ct	Wells to Culdesac	19,000	0	19,000	0	0
Lyons Ct	Belstead to Culdesac	7,000	0	7,000	0	0
Sewell Ct	Belstead to Culdesac	23,400	0	23,400	0	0
Granger Way	Belstead to Sewell	22,000	0	22,000	0	0
Incanna Pl	Beechboro to Culdesac	19,000	0	19,000	0	0
Marks Pl	Incanna to Culdesac	12,200	0	12,200	0	0
Holdhurst Way	Ardagh to Holdhurst	35,000	0	35,000	0	0
Rusham Pl	Godstone to Culdesac	23,400	0	23,400	0	0
Coston Pl	Fitzgerald to Culdesac	12,900	0	12,900	0	0
Bruce Rd	Robinson to Woking	38,400	0	38,400	0	0
Clarke Rd	Robinson to Fitzgerald	38,000	0	38,000	0	0
Dorking Pl	Clarke to Culdesac	12,200	0	12,200	0	0
Widgee Rd	McGilvray to Crimea	99,000	0	99,000	0	0
Dawson Cl	Widgee to Culdesac	12,600	0	12,600	0	0
Mayer Cl	Malaga to Culdesac	32,500	0	32,500	0	0
Marconi St	Morley to Wheatstone	45,800	0	45,800	0	0
Morse Pl	Marconi to Culdesac	13,200	0	13,200	0	0
Flemming Cl	Marconi to Culdesac	27,200	0	27,200	0	0
Bell Ct	Flemming to Culdesac	13,200	0	13,200	0	0
Solas Rd	Morley to Wheatstone	40,900	0	40,900	0	0
Brunel Pl	Wheatstone to Culdesac	19,300	0	19,300	0	0

# CAPITAL WORKS PROGRAMME 2016-2017

<i>Project</i>	<i>Capex Project Description</i>	<i>Total Funding</i>	<i>Municipal Funding</i>	<i>Grant Funding</i>	<i>Reserve Funding</i>	<i>Other Funding</i>
Linton Pl	Beechboro to Culdesac	18,700	0	18,700	0	0
Cannon St	Grey to Purley	10,700	0	10,700	0	0
Headley Pl	Broadway to Broadway	32,200	0	32,200	0	0
Petres Pl	Smith to bend	13,900	0	13,900	0	0
Light St	Jackobson to Walter	29,200	0	29,200	0	0
Coombe St	Grafton to Moore	24,900	0	24,900	0	0
Piaggio Ct	Grafton to Culdesac	13,600	0	13,600	0	0
Moore St	Haywood to Nolan	14,600	0	14,600	0	0
Hayward St	Grafton to Culdesac	36,800	0	36,800	0	0
Brooks Dve	Grafton to Nolan	33,391	0	33,391	0	0
Whatley Crs	Garratt to Meltham	8,000	0	8,000	0	0
Whatley Crs	Subway	67,000	0	67,000	0	0
Souter Way	Della to Granger	17,800	0	17,800	0	0
Traffic Management Paving	Various	25,000	25,000	0	0	0
ROW No 98 -East St	East/Elizabeth/Central/Peninsular	70,000	70,000	0	0	0
ROW No 11-Frinton St	Frinton/Roberts/Neville/Milne	12,000	12,000	0	0	0
ROW No 12 - Williamson St	Williamson/Milne/Roberts/Frinton	15,000	15,000	0	0	0
Peninsular Rd	Sixth to Kirkhamhill Tce	228,229	76,076	152,153	0	0
Walter Rd Wst	Grand Prom to Coode	419,799	139,933	279,866	0	0
Beaufort St	Broun to The Strand	138,059	46,020	92,039	0	0
ROW NO 41- Hamilton st	Hamilton/Olfe/Station/Slade	24,000	24,000	0	0	0
		<b>\$2,942,678</b>	<b>\$1,188,029</b>	<b>\$1,731,649</b>	<b>\$0</b>	<b>\$23,000</b>
<b>FOOTPATHS</b>						
5 Year Footpath Program	5 Year Footpath Program	590,000	340,000	0	250,000	0
		<b>\$590,000</b>	<b>\$340,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$0</b>
<b>DRAINAGE</b>						
<i>Drainage Construction</i>						
Urban Water Sensitive Design	Various	90,000	90,000	0	0	0
Drainage Grates	Various	45,000	45,000	0	0	0
		<b>\$135,000</b>	<b>\$135,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Parks</b>						
<i>Recreation Development</i>						
Change room Entrance Path Extension Lighting Park		10,000	10,000	0	0	0
Playground Replacements		365,000	365,000	0	0	0
Bayswater City Soccer Club - Widen Main Pitch		95,000	80,000	0	0	15,000
Bayswater Petanque club - Upgrade Rink		19,500	6,500	6,500	0	6,500
Morley Bowling Club - Scoreboard		7,260	3,630	0	0	3,630
Morley Bowling Club - New Bowls		6,415	3,208	0	0	3,207
Morley Bowling Club - Renovate Office Space		5,500	2,750	0	0	2,750
Noranda Jnr Cricket - Upgrade Nets		18,150	16,335	0	0	1,815
Casa Mia Playgroup - Fence 2 Hudson St		1,000	600	0	0	400
Bayswater Tennis Club - Hard Courts		13,200	8,800	4,400	0	0
Bedford Bowling Club - Replace Synthetic Green		40,000	40,000	0	0	0
John D'Orazio Memorial		40,000	40,000	0	0	0
Embleton Golf Course - Gate		5,000	5,000	0	0	0
Bike rack Railway Parade		1,500	1,500	0	0	0
Embleton Reserve - Floodlighting		150,000	150,000	0	0	0
Synthetic Cricket Wicket Replacements		20,000	20,000	0	0	0
Corroded Floodlights		40,000	40,000	0	0	0
Defibrillators x 2 Golf Courses		5,000	5,000	0	0	0
Riverside Gardens Playground Softfall Replacement		10,000	10,000	0	0	0
Goal Replacements Emberson Elstead Reserves		10,000	10,000	0	0	0
Golf Course Perimeter Fencing		50,000	50,000	0	0	0
Frank Drago Reserve Perimeter Fencing		25,000	25,000	0	0	0
		<b>\$937,525</b>	<b>\$893,323</b>	<b>\$10,900</b>	<b>\$0</b>	<b>\$33,302</b>

# CAPITAL WORKS PROGRAMME 2016-2017

<i>Project</i>	<i>Capex Project Description</i>	<i>Total Funding</i>	<i>Municipal Funding</i>	<i>Grant Funding</i>	<i>Reserve Funding</i>	<i>Other Funding</i>
<i>Parks Development</i>						
Halliday Park	Replace Gazebo	15,000	15,000	0	0	0
Donald Square Park Shelter	Replace dilapidated park shelter	6,500	6,500	0	0	0
McKenzie Reserve Park Shelter	Replace dilapidated park shelter	6,500	6,500	0	0	0
Charles/Belgrave Park	Replace dilapidated park shelter	6,500	6,500	0	0	0
Alf Brooks Reserve Park Shelter	Replace dilapidated park shelter	6,500	6,500	0	0	0
Crimea Res Park Shelter	Replace dilapidated park shelter	6,500	6,500	0	0	0
Replace park benches various	Replace dilapidated park benches	20,000	20,000	0	0	0
Bardon Park entry gate	Replace dilapidated park entry gate	3,000	3,000	0	0	0
Robert Thompson access gate	Replace dilapidated park access gate	3,000	3,000	0	0	0
Houghton Res Gate	Replace dilapidated access gate	3,000	3,000	0	0	0
Shearn Res Gate	Replace dilapidated access gate	3,000	3,000	0	0	0
Pat O'Hara Gate	Replace dilapidated access gate	3,000	3,000	0	0	0
RA Cook Gates	Replace dilapidated double access gate	7,500	7,500	0	0	0
Robert Thompson Res Park Fence	Replace dilapidated pine perimeter fence	40,000	40,000	0	0	0
Joan Rycroft Fence replace	Replace dilapidated pine perimeter fence	25,000	25,000	0	0	0
DeLacey Res fence replace	Replace dilapidated pine perimeter fence	35,000	35,000	0	0	0
Lightning Park	Additional grassing	25,000	25,000	0	0	0
		<b>\$215,000</b>	<b>\$215,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Bore &amp; Reticulation Development</i>						
Bert Wright Park Water Tank	Installation water tank and pump replacement	65,000	65,000	0	0	0
Peninsula Golf Course Irrigation replacement	Replace dilapidated and unreliable irrigation	1,100,000	600,000	0	500,000	0
Bayswater Tennis Club Irrigation	Replace dilapidated and unreliable irrigation	45,000	45,000	0	0	0
Works Depot Nursery Irrigation	Replace dilapidated and unreliable irrigation	35,000	35,000	0	0	0
Charles/Belgrave Res Irrigation	Replace dilapidated and unreliable irrigation	40,000	40,000	0	0	0
Morley Drive West Median Irrigation	Replace dilapidated and unreliable irrigation	110,000	110,000	0	0	0
Tom Cameron Res Irrigation	Replace dilapidated and unreliable irrigation	35,000	35,000	0	0	0
Silverwood Res Irrigation	Replace dilapidated and unreliable irrigation	12,000	12,000	0	0	0
Boxhill Res Irrigation	Replace dilapidated and unreliable irrigation	15,000	15,000	0	0	0
Allan Hill Res Irrigation	Replace dilapidated and unreliable irrigation	15,000	15,000	0	0	0
Birkett Res Irrigation	Replace dilapidated and unreliable irrigation	25,000	25,000	0	0	0
McPherson Res Cubicle	Replace obsolete retic cubicle and electrical	11,000	11,000	0	0	0
McWhae Gardens Cubicle	Replace obsolete retic cubicle and electrical	10,000	10,000	0	0	0
Swan Lake Res Cubicle	Replace obsolete retic cubicle and electrical	11,000	11,000	0	0	0
Alf Brooks Res Cubicle	Replace obsolete retic cubicle and electrical	10,000	10,000	0	0	0
Sherbrook Res Cubicle	Replace obsolete retic cubicle and electrical	10,000	10,000	0	0	0
Logan Res Cubicle	Replace obsolete retic cubicle and electrical	10,000	10,000	0	0	0
Peninsula Golf Course Pump Station	Replace obsolete and unserviceable pump	45,000	45,000	0	0	0
Bore and Pump Maintenance	Annual bore and pump preventative maintenance	135,000	135,000	0	0	0
		<b>\$1,739,000</b>	<b>\$1,239,000</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>

## CAPITAL WORKS PROGRAMME 2016-2017

<i>Project</i>	<i>Capex Project Description</i>	<i>Total Funding</i>	<i>Municipal Funding</i>	<i>Grant Funding</i>	<i>Reserve Funding</i>	<i>Other Funding</i>
<i>Gardens &amp; Landscaping</i>						
Central Irrigation Expansion Variou	Allows Depot based centralised irrigat	135,000	135,000	0	0	0
Lake Brearley, Lake Bugana	Relocate fountains	6,000	6,000	0	0	0
Tree Planting	Various	200,000	200,000	0	0	0
Civic Centre Gardens	Landscape re-development. Currently	15,000	15,000	0	0	0
Guildford Rd Median Planting	Most existing plants unsuitable for ap	35,000	35,000	0	0	0
Maylands Town Hall Landscaping	Landscape corner Guildford and Eight	12,500	12,500	0	0	0
Noranda Wall	Screen Planting	10,000	10,000	0	0	0
		<b>\$413,500</b>	<b>\$413,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Environmental Development</i>						
10 Trees Lake Brearley		5,000	5,000	0	0	0
EMRC Flood Study		10,000	10,000	0	0	0
Tree Vandalism - Signs		5,000	5,000	0	0	0
Facility water and energy efficiency upgrades		50,000	50,000	0	0	0
Living Stream Design (morley catchment)		20,000	20,000	0	0	0
Tree canopy data capture		30,000	30,000	0	0	0
Maylands Lakes Water Quality Improvement Initial Works		50,000	50,000	0	0	0
15,000 trees for planting at lightning park		24,000	3,500	20,500	0	0
Cloughton Reserve - Tree Planting		2,500	2,500	0	0	0
		<b>\$196,500</b>	<b>\$176,000</b>	<b>\$20,500</b>	<b>\$0</b>	<b>\$0</b>

# CAPITAL WORKS PROGRAMME 2016-2017

Project	Capex Project Description	Total Funding	Municipal Funding	Grant Funding	Reserve Funding	Other Funding
<b>FIXED ASSETS</b>						
<b>BUILDINGS</b>						
<i>Bayswater Waves Building Improvements</i>						
Replace slide platform	Replace slide	50,000	50,000	0	0	0
Earthing pools	Provide earthing to pools	180,000	180,000	0	0	0
Re tile wall to wash down area	Wash down area upgrade	8,000	8,000	0	0	0
Upgrade parent rooms	Upgrade Indoor parent rooms	60,000	60,000	0	0	0
Steam room renovations	Replace ceiling and tiles to steam room	15,000	15,000	0	0	0
Replacement of water service	Replace damaged aquathem pipes	15,000	15,000	0	0	0
		<b>\$328,000</b>	<b>\$328,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Buildings</i>						
Bayswater Family Centre	Replacement of air conditioner	3,000	3,000	0	0	0
Bayswater Senior Citizens	Replacement of air conditioner	2,000	2,000	0	0	0
Bayswater Senior Citizens	Replacement of floor coverings	15,000	15,000	0	0	0
Bedford Bowling Club	Upgrade/replacement of boundary fence	21,000	21,000	0	0	0
Bedford Bowling Club	Internal paint and Bar upgrade	1,700	1,700	0	0	0
Bedford Bowling Club	Upgrade toilet facilities	60,000	60,000	0	0	0
Bedford Bowling Club	Replacement of lighting to LED	9,000	9,000	0	0	0
Bedford Filipino Club	Replacement of floor coverings	6,000	6,000	0	0	0
Crimea Reserve Clubrooms	Upgrade Bar and internal paint to Club	21,000	21,000	0	0	0
Halliday House	Internal paint	0	0	0	0	0
Halliday Park Lacrosse	Upgrade switchboard and power supply	26,000	26,000	0	0	0
Hinds Reserve Sea Scout Hall	Replace access ramp	3,000	3,000	0	0	0
Maylands Old Police Station	Replacement of air conditioners	15,000	15,000	0	0	0
Maylands Sport and Recreation	Internal paint	0	0	0	0	0
Maylands Sport and Recreation	Replacement of air conditioner	6,500	6,500	0	0	0
Maylands Tennis Club	Sand and seal floor	2,000	2,000	0	0	0
Morley Scout Hall	Upgrade windows and total repaint	12,000	12,000	0	0	0
Morley Sport and Recreation	Replacement of main hall lights with LED	6,000	6,000	0	0	0
Morley Sport and Recreation	Replacement of sheeting to hall grandstand	15,000	15,000	0	0	0
Morley Sport and Recreation	Replacement of external fencing to front	17,500	17,500	0	0	0
Outcare Centre	Upgrade of kitchen and toilet facilities	30,000	30,000	0	0	0
Upper Hillcrest Pavilion	Replacement of carpet	5,000	5,000	0	0	0
Les Hansman Community Cnt	Upgrade kitchen	6,000	6,000	0	0	0
ANA Rowing Club	Upgrade Toilets Showers	14,000	10,000	0	0	4,000
Pat O'Hara - Rugby Club	Transportable Changing Room	97,000	80,000	0	0	17,000
Noranda Family Centre - Garson Co	Blinds	9,325	9,325	0	0	0
Dog Exercise Areas	Drinking Fountains	18,000	18,000	0	0	0
466 Guildford Road	Demolition	20,000	20,000	0	0	0
468 Guildford Road	Demolition	20,000	20,000	0	0	0
411 Guildford Road	External paint	3,000	3,000	0	0	0
Bath Street Public toilet	Roof replacement and render walls	0	0	0	0	0
Bayswater Bowling Club	Replacement of window treatment	3,500	3,500	0	0	0
Bayswater Bowling Club	Upgrade switchboard and power supply	50,000	50,000	0	0	0
Bayswater Croquet Club	Upgrade switchboard and circuits	28,000	28,000	0	0	0
Bayswater Croquet Club	Connection of stormwater	3,000	3,000	0	0	0
Bayswater Library	Upgrade of staff toilets	20,000	20,000	0	0	0
Beaufort Hall	Internal repaint	5,500	5,500	0	0	0
Beaufort Hall	Replacement of non compliant doors	4,500	4,500	0	0	0
Bedford Filipino Club	Upgrade of emergency exits	8,000	8,000	0	0	0
Bedford Filipino Club	Replacement of damage doors, frames	27,000	27,000	0	0	0
Bert Wright Park	Removal of old septic system	4,500	4,500	0	0	0
Carramar Community Centre	Ceiling repairs and replacement of lights	8,000	8,000	0	0	0
Carramar Community Centre	Upgrade security screens to window	12,000	12,000	0	0	0
De Lacey Reserve Change rooms	Replace tapware and internal paint to	8,500	8,500	0	0	0
De Lacey Reserve Change rooms	Replacement of roof cover	35,000	35,000	0	0	0
Drill Hall	Internal and external paint	24,000	24,000	0	0	0
Drill Hall	Connection of stormwater	3,500	3,500	0	0	0
Ellis House	Treatment to fence	15,000	15,000	0	0	0
Gibney Res Pavilion	External paint	20,000	20,000	0	0	0
Hampton Park Scout Hall	Repoint brickwork to store room	2,000	2,000	0	0	0
Houghton Park Pavilion	Upgrade toilets	35,000	35,000	0	0	0
Houghton Park Pavilion	Repoint brickwork to shelters	5,000	5,000	0	0	0

# CAPITAL WORKS PROGRAMME 2016-2017

<i>Project</i>	<i>Capex Project Description</i>	<i>Total Funding</i>	<i>Municipal Funding</i>	<i>Grant Funding</i>	<i>Reserve Funding</i>	<i>Other Funding</i>
Maylands Golf Course Kiosk	Replacement of Gutters and Downpipes	1,500	1,500	0	0	0
Maylands Brick Kiln	Replacement of boundary fence of site	63,000	63,000	0	0	0
Maylands Hall	Internal paint	20,000	20,000	0	0	0
Maylands Yacht Club	Replacement of rusted door frames and handles	8,000	8,000	0	0	0
Maylands Yacht Club	Installation of roof access system	10,000	10,000	0	0	0
Morley Noranda Little Athletics	Upgrade tapware and internal paint	9,200	9,200	0	0	0
Morley Infant Health Clinic	External repaint	3,500	3,500	0	0	0
Morley Scout Hall	Replacement of roof sheeting	12,000	12,000	0	0	0
Morley Senior Citizens Centre	Upgrade lighting to LED	5,500	5,500	0	0	0
Morley Senior Citizens Centre	Replacement of floor cover and air conditioning	4,500	4,500	0	0	0
Noranda Soccer Club Change room	Replacement of roof sheeting	18,000	18,000	0	0	0
Morley Noranda Sports Club	Replacement of roof sheeting	15,000	15,000	0	0	0
Morley Noranda Sports Club	Upgrade lighting to LED	8,000	8,000	0	0	0
Pat OHara Rugby Club	Repaint external of Clubrooms and Change rooms	6,500	6,500	0	0	0
Rangers and Security Offices	Internal renovations and replacement of roof sheeting	18,500	18,500	0	0	0
Shearn Park Public Toilet	Upgrade shower and toilet facility	40,000	40,000	0	0	0
Upper Hillcrest Pavilion	Renovate external paths, retaining walls and concrete	11,000	11,000	0	0	0
Upper Hillcrest Pavilion	Replacement of external security screens	5,000	5,000	0	0	0
Whately Hall	External paint	4,500	4,500	0	0	0
Administration Centre	Replacement of back up air conditioning	12,000	12,000	0	0	0
Les Hansman Centre	External Fire Escape	30,000	30,000	0	0	0
Public Toilet - Auto Doors	Various	25,000	25,000	0	0	0
Hinds Reserve	Toilet Facility Upgrade	60,000	60,000	0	0	0
Beaufort Park - Community Hall	Ceiling Heat Insulation	20,000	20,000	0	0	0
		<b>\$1,196,725</b>	<b>\$1,175,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,000</b>
<i>Morley Sport &amp; Recreation Centre</i>						
Community room ceilings	Replace sagging acoustic panels	6,500	6,500	0	0	0
Disabled ramp	Install handrails	7,500	7,500	0	0	0
		<b>\$14,000</b>	<b>\$14,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# CAPITAL WORKS PROGRAMME 2016-2017

<i>Project</i>	<i>Capex Project Description</i>	<i>Total Funding</i>	<i>Municipal Funding</i>	<i>Grant Funding</i>	<i>Reserve Funding</i>	<i>Other Funding</i>
<b>FURNITURE &amp; EQUIPMENT</b>						
<i>Customer Services</i>						
Cashiers	Cash Counting Machine	4,500	4,500	0	0	0
		<b>\$4,500</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>The RISE</i>						
Replacement Cardio Equipment	Replacement of cardio equipment that	0	0	0	0	0
Data Projector	Replacement of data projector at the	6,000	6,000	0	0	0
RFID Door Entry	Expand the existing electronic entry s	5,000	5,000	0	0	0
Audio Visual Upgrade	Refurbish the Audio visual set up in th	15,000	15,000	0	0	0
Group Fitness Stage	Replacement of inadequate stage	6,000	6,000	0	0	0
Sports Equipment	Purchase of table tennis tables to dev	4,000	4,000	0	0	0
Health and Fitness Equipment	Upgrade of existing equipment in the	10,000	10,000	0	0	0
Stage Trolleys	Purchase of stage trolleys to safely st	2,000	2,000	0	0	0
		<b>\$48,000</b>	<b>\$48,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Bayswater Waves - Furniture &amp; Equipment</i>						
Boiler Replacement	Replacement of ageing pool boiler exp	100,000	100,000	0	0	0
Electrical equipment upgrade and r	Address PLC issues for all pools	170,000	170,000	0	0	0
Chemical storage shed	Construction of new chemical storage	100,000	100,000	0	0	0
Wave sand filters	Replace sand and laterals in 3 filters	60,000	60,000	0	0	0
Pool Blankets	Replace worn pool blankets	25,000	25,000	0	0	0
Automatic pool cleaner	Replace pool cleaner at the end of its	18,000	18,000	0	0	0
Replace slide booster pump	Replace existing corroded pump	15,000	15,000	0	0	0
Gym strength equipment replacement	Replace strength and resistance equip	45,000	45,000	0	0	0
Gym small equipment replacement	Replace worn minor equipment	15,000	15,000	0	0	0
Outdoor and hydrotherapy area ref	Works consistent with the first stage	920,000	512,597	0	407,403	0
		<b>\$1,468,000</b>	<b>\$1,060,597</b>	<b>\$0</b>	<b>\$407,403</b>	<b>\$0</b>
<i>Bayswater Library Furniture &amp; Equipment</i>						
Public PC Service replacement desks and chairs		5,000	5,000	0	0	0
		<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Morley Library Furniture &amp; Equipment</i>						
Mobile pop-up furniture for Library Outreach Service		25,000	25,000	0	0	0
Internal signage - relocated Morley Library		5,000	5,000	0	0	0
Seating for young adult area		3,000	3,000	0	0	0
Study carrels (6)		3,750	3,750	0	0	0
		<b>\$36,750</b>	<b>\$36,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Maylands Library Furniture &amp; Equipment</i>						
Shelving - Junior Area	Additional shelving for the junior non	4,600	4,600	0	0	0
		<b>\$4,600</b>	<b>\$4,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Health Dept Capital</i>						
Noise Level Meter		28,612	28,612	0	0	0
Excavator Slasher Attachment (mosquito control)		4,840	4,840	0	0	0
		<b>\$33,452</b>	<b>\$33,452</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# CAPITAL WORKS PROGRAMME 2016-2017

<i>Project</i>	<i>Capex Project Description</i>	<i>Total Funding</i>	<i>Municipal Funding</i>	<i>Grant Funding</i>	<i>Reserve Funding</i>	<i>Other Funding</i>
<i>Community Services - Capital</i>						
Olive Tree House	Dining Table/drip system outdoor area	2,000	2,000	0	0	0
Morley Senior Citizen Centre	Flooring hairdressing room/changing room	2,000	2,000	0	0	0
Maylands Senior Citizen	Safe	500	500	0	0	0
Bayswater Senior Citizen	Safe	500	500	0	0	0
		<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Security Services</i>						
CCTV Bayswater Town Site	CCTV for Bayswater Town Site	195,000	0	195,000	0	0
Cat Transfer Cage	Walk in cage for transferring cats between sites	5,000	5,000	0	0	0
Microchip scanners	Portable microchip scanners to allow for scanning at various sites	6,000	6,000	0	0	0
CCTV Maylands War Memorial	Additional CCTV around Maylands War Memorial	10,000	10,000	0	0	0
CCTV Bayswater Waves	Further CCTV coverage at Bayswater Waves	20,000	20,000	0	0	0
CCTV olive Tree House	Further CCTV coverage at Olive Tree House	20,000	20,000	0	0	0
		<b>\$256,000</b>	<b>\$61,000</b>	<b>\$195,000</b>	<b>\$0</b>	<b>\$0</b>
<i>Maylands Waterland - Equipment</i>						
Table and chair replacement	Replace damaged tables and chairs	2,000	2,000	0	0	0
		<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Records Management</i>						
Equipment Renewals	6 Year Replacement Program for Records Management Equipment	35,000	35,000	0	0	0
		<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INFORMATION TECHNOLOGY</b>						
<i>Information Services</i>						
Council Chambers	Audio Recording	90,000	90,000	0	0	0
Virtual Infrastructure Server Replacement	4 Year replacement program for server infrastructure	69,300	69,300	0	0	0
PC replacement program	4 Year replacement program for workstations	119,200	119,200	0	0	0
Security Compliance	Ongoing replacement program for compliance software	85,050	85,050	0	0	0
Network infrastructure	4 Year replacement program for network equipment	111,690	111,690	0	0	0
Equipment Renewals	Replacement schedule for laptops and tablets	33,075	33,075	0	0	0
Implement Online Services	Implement eServices and make them available to the public	50,000	50,000	0	0	0
Virtual Infrastructure Storage Replacement	4 Year replacement program for storage infrastructure	88,200	88,200	0	0	0
		<b>\$646,515</b>	<b>\$646,515</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<i>Graphical Information Services</i>						
Spatial Server Virtualisation Program	Spatial Server Virtualisation Program	100,000	100,000	0	0	0
Earthmine Capture	Earthmine Capture	51,000	51,000	0	0	0
		<b>\$151,000</b>	<b>\$151,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## CAPITAL WORKS PROGRAMME 2016-2017

<i>Project</i>	<i>Capex Project Description</i>	<i>Total Funding</i>	<i>Municipal Funding</i>	<i>Grant Funding</i>	<i>Reserve Funding</i>	<i>Other Funding</i>
<b>FLEET &amp; PLANT</b>						
<i>Plant &amp; Equipment</i>						
Plant & Fleet Replacement Program	Plant & Fleet	1,996,000	1,315,700	0	0	680,300
		<b>\$1,996,000</b>	<b>\$1,315,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$680,300</b>
<b>OTHER</b>						
<i>Major Strategic Projects</i>						
Significant Tree Register	Develop Register & compliance	25,000	25,000	0	0	0
Bus Shelters	Various	40,000	40,000	0	0	0
Entry Statements - Noranda	Various	30,000	30,000	0	0	0
Enhanced Tree Management	Various	200,000	200,000	0	0	0
Street Light Upgrade	Various	80,000	80,000	0	0	0
Crossovers	Various	600,000	310,000	0	0	290,000
Street Sign Upgrade	Various	80,000	80,000	0	0	0
Asset Management	Various	15,000	15,000	0	0	0
PAW Gates Reserve Lighting	Various	15,000	15,000	0	0	0
		<b>\$1,085,000</b>	<b>\$795,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$290,000</b>
<i>Aged Persons Homes</i>						
		<b>\$1,000,000</b>	<b>\$1,000,000</b>			
<b>TOTAL CAPITAL DEVELOPMENT</b>		<b>\$15,484,745</b>	<b>\$11,321,689</b>	<b>\$1,958,049</b>	<b>\$1,157,405</b>	<b>\$1,047,602</b>

## CARRIED FORWARD WORKS 1 JULY 2016

			<i>Revised Budget</i>	<i>Estimate 30 June</i>	<i>CFWD Municipal</i>	<i>CFWD Reserve Funded</i>
<b>Division: 10 - Community Services</b>						
<b>Recreation Development</b>						
M11400	Playground Replacements		\$390,000	\$295,000		\$95,000
L12900	Active Reserve Floodlight Upgrade - Audit Outcome Pt Recreation Development		\$133,334	\$20,000	\$113,334	
			<b>\$523,334</b>	<b>\$315,000</b>	<b>\$113,334</b>	<b>\$95,000</b>
<b>Bayswater Waves - Furniture &amp; Equipment</b>						
M13600	Re-sand 50m pool filter	Replace sand in 50m pool filter	\$70,000	\$1,485	\$68,515	
			<b>\$70,000</b>	<b>\$1,485</b>	<b>\$68,515</b>	<b>\$0</b>
<b>Security Services</b>						
M30700	Mobile Infringements	Hand held devices	\$59,288	\$157,321	\$59,288	
L11700	CCTV Wotton Reserve and Skate Park	Ranger & Security Services	\$42,000		\$42,000	
L32200	CCTV General	Ranger & Security Services	\$256,893		\$61,572	
L12300	CCTV Maylands Library	Ranger & Security Services	\$8,000		\$46,000	
			<b>\$366,181</b>	<b>\$157,321</b>	<b>\$208,860</b>	<b>\$0</b>
<b>Division: 20 - Planning &amp; Development Services</b>						
<b>Bayswater Waves Building Improvements</b>						
M14100	Waves Building Improvement	Replacement of floor tiles (stage2 of 3)	\$80,000	\$11,208	\$68,792	
<b>Buildings</b>						
K33900	Morley Noranda Sporting Complex Renovation	Building Addition & Renovation	\$735,303	\$720,763	\$14,540	
M14700	Civic Centre	Emergency Power to Technical Services	\$91,000		\$91,000	
M16100	Noranda Soccer Club	Construction of Equipment Storeroom	\$35,000		\$30,723	
M16207	Morley Library Relocation - Les Hansman Centre	Ground Floor - Fit Out	\$776,815	\$717,020	\$72,939	
M16600	Maylands Boat Ramp Toilet Block	Upgrade Septic System	\$160,000		\$151,133	
M17200	Claughton Reserve Public Toilets	Upgrade of internal fittings and fixtures	\$8,000		\$8,000	
M18600	Maylands Boat Ramp Toilet block	Internal/external paint and repair paving	\$5,500		\$5,500	
			<b>\$1,811,618</b>	<b>\$1,437,783</b>	<b>\$373,835</b>	<b>\$0</b>
<b>Major Strategic Projects</b>						
M18900	Halliday Park	Heritage significance review (Inc trees)	\$10,000	\$200	\$9,800	
M19200	Maylands Town Centre	Car Parking Strategy	\$37,000	\$11,600	\$25,400	
M19000	Town Planning Scheme Review	Local Planning Strategy	\$100,000	\$6,945	\$93,055	
M19100	Morley Activity Centre-Streetscape Enhancement Plan	Detailed Plan (outsource)	\$50,000	\$0	\$50,000	
M31700	Bayswater Town Centre	Structure Plan	\$120,000	\$826	\$0	\$119,174
			<b>\$317,000</b>	<b>\$19,571</b>	<b>\$178,255</b>	<b>\$119,174</b>
<b>Morley City Centre</b>						
L20100	Morley City Centre - Infrastructure Plan	Detailed Design and Approvals	\$83,888	\$28,487	\$55,401	
			<b>\$83,888</b>	<b>\$28,487</b>	<b>\$55,401</b>	<b>\$0</b>
<b>Division: 30 - Technical Services</b>						
<b>Arterial Road Construction</b>						
M19400	Broun Ave/Coode	Resurface Intersection	\$67,400	\$40,592	\$26,808	
			<b>\$67,400</b>	<b>\$40,592</b>	<b>\$26,808</b>	<b>\$0</b>
<b>Other Road Construction</b>						
M19500	McGann St ROW NO 1	Upgrade ROW	\$45,000	\$0	\$45,000	
M19600	Shaftesbury Ave & Arundel St ROW No 47	Upgrade ROW	\$20,000	\$0	\$20,000	
			<b>\$65,000</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$0</b>

## CARRIED FORWARD WORKS 1 JULY 2016

			<i>Revised Budget</i>	<i>Estimate 30 June</i>	<i>CFWD Municipal</i>	<i>CFWD Reserve Funded</i>
<b>Other Road Grants</b>						
M20200	Railway Pde	Install Pelican Crossing	\$200,000		\$200,000	
M20100	Coode/Broun	Protected right turn	\$500,000	\$800	\$499,200	
			<b>\$700,000</b>	<b>\$800</b>	<b>\$699,200</b>	<b>\$0</b>
<b>Roads to Recovery</b>						
M24100	May St	Resurface Adelphi to Railway	\$68,000	\$3,247	\$64,753	
			<b>\$68,000</b>	<b>\$3,247</b>	<b>\$64,753</b>	<b>\$0</b>
<b>Footpath/Slab Replacement Programme</b>						
M25000	Morley Dr	New Path: Crimea to Timms Pl	\$145,000	\$117,910	\$27,090	
M26500	Cardwell Ave	New Path: Crimea to Corderoy	\$8,000		\$8,000	
M26900	COB Cycle Plan	COB Cycle report Various	\$80,000	\$1,760	\$78,240	
			<b>\$233,000</b>	<b>\$119,670</b>	<b>\$113,330</b>	<b>\$0</b>
<b>Parks Development</b>						
M27600	Streetscape upgrades	Streetscape upgrades	\$200,000	\$9,043	\$190,957	
			<b>\$200,000</b>	<b>\$9,043</b>	<b>\$190,957</b>	<b>\$0</b>
<b>Environmental Development</b>						
M28200	Claughton Reserve Toilet Block upgrade	Art Upgrade of Toilet Block	\$80,000		\$79,000	
M28500	Morley Senior Citizens Centre Energy Reduction	Energy Efficiency Upgrade	\$40,000	\$1,898	\$38,102	
M31400	Baigup - Swan Canning Rivers Recovery Project		\$67,851	\$39,410	\$28,441	
M28600	Bayswater Library Solar Panels/Batteries	Energy Efficiency Upgrade	\$25,000	\$1,149	\$26,149	
L27200	Clarkson and Tranby House Stabilisation	Environmental Development	\$23,896	\$12,796	\$11,100	
M28700	Russell Street Park	Temporary Park	\$50,000	\$721	\$49,279	
K32100	Eric Singleton Bird Sanctuary	Wetland rehabilitation	\$1,137,409	\$886,243	\$249,868	
			<b>\$1,424,156</b>	<b>\$942,217</b>	<b>\$481,939</b>	<b>\$0</b>
<b>Traffic Management</b>						
M29000	Traffic Management General	City Wide LATM	\$80,000	\$17,105	\$62,895	
L28200	Pedestrian Crossing	Guildford Road	\$198,750	\$74,083		\$124,667
M29200	Facility Access Improvements	Various	\$70,000	\$515	\$69,485	
			<b>\$348,750</b>	<b>\$91,703</b>	<b>\$132,380</b>	<b>\$124,667</b>
<b>Other Technical Services Capital</b>						
M32900	Urban Tree Planting Programme	Various	\$200,000	\$46,000	\$154,000	
			<b>\$200,000</b>	<b>\$46,000</b>	<b>\$154,000</b>	<b>\$0</b>
<b>Health Dept Capital</b>						
K22500	Landfill Restoration	Contaminated site survey/studies report to DEC as required b	\$227,687	\$172,279		\$55,408
<b>Grand Total</b>			<b>\$6,786,014</b>	<b>\$3,396,405</b>	<b>\$2,995,361</b>	<b>\$394,249</b>