

City of Subiaco

Budget 2025-26

Introduction

We are proud to present the *Budget 2025-26* for the City of Subiaco. The *Budget* continues to fund the essential services our community relies on, while delivering a range of initiatives that enrich community life.

A key focus for the year ahead is delivering the first year of the City's inaugural *Council Plan*. Developed through extensive community consultation, the *Council Plan* provides a clear roadmap for the services, infrastructure and projects that will make a meaningful and lasting difference.

Budget highlights include funding for the following:

- Progress on the upgrade of the Shenton Park Community Centre.
- Community consultation and concept designs for a new Civic building and surrounds.
- Construction of the new Rupert Street Pocket Park and a revitalised Mueller Park playground.
- Continued development and rollout of street greening improvements on Hay Street, Duke Street, Ada Street, Onslow Road and Nicholson Road.
- Enhancements to our laneways and pedestrian connections including Kannis Lane, the Rowland Street car park, Hiddlestone Lane and the Alvan Street reserve.
- A vibrant calendar of festivals, events and public art that celebrate community and creativity.
- Consideration of 40km speed limits for our local residential roads, along with upgrades to footpaths and cycle paths to encourage walking, cycling and other forms of active transport.
- Progress on the Rokeby Road South Streetscape, designed to calm traffic and enhance the area's character.

A key priority is the continued embedding of the City's digital transformation. Over the next year, we will steadily expand digital access to City services, so that they are available anytime, anywhere and on any device. The transformation will enable staff to better focus on delivering high quality service, whether online or in person, and is already providing a strong foundation for innovation across the City.

The *Budget* delivers another low rate increase of 1.9 per cent for the fourth year in a row, with no change to the minimum rate of \$1,190 for the seventh year in a row. Inflation has ranged to as high as 7.8 per cent over the same period. We have focused on prudent financial management to balance affordability for our ratepayers with investment in community priorities and intergenerational outcomes.

The waste fee will increase by 4.3% in line with inflationary pressures on waste transport, processing and infrastructure costs.

Overall, the minimum rate notice will increase by 1.5% per cent or \$0.54 per week, and the average residential rate notice will increase by 2.6 per cent or \$1.45 per week.

We look forward to continuing to work for our community in support of their objectives and aspirations.

Planning and Reporting

The *Budget* is guided by the City's *Council Plan*, which aligns the community's priorities with the City's long-term vision, objectives, outcomes, projects, services, measures of success, and resources.

The *Budget* provides an annual opportunity to review priorities in light of evolving community aspirations, emerging risks, and new opportunities – ensuring that funding decisions reflect what matters most to the community.

The *Annual Report* complements this process by providing an account of the City's performance over the prior year. It provides valuable insight for the community and acts as a feedback loop to inform planning and continuous improvement for the year ahead.

The cycle is underpinned by ongoing community consultation. This includes consultations specific to priority services and initiatives, as well as major consultation every two years about how we are performing more broadly, and the community's overall priorities.



Responsible Financial Management

The *Budget* is a key legislated document contributing to the sustainable management of the City's finances. The City follows several guiding principles in considering its finances:

- *Strategic alignment* – financial plans give effect to adopted strategies and Council decisions.
- *Prioritised delivery* – funding is allocated with consideration to social, environmental and economic priorities.
- *Sustainable financial planning* – consideration is given to longer term needs, with a buffer maintained for unanticipated challenges.
- *Revenue diversification* – diverse income streams such as investments and parking are maintained to reduce reliance on rates.
- *Intergenerational equity* – loans and reserves are used prudently to fairly distribute the share of costs and provide for stability of rates over time.
- *Compliance* – accurate financial information is maintained and reported in line with relevant legislation and standards.
- *Cost recovery* – fees and charges are set with respect to cost recovery, market prices, inflationary pressures and legislative requirements.

Delivery Priorities

Delivery priorities are aligned to the Strategic Pillars outlined in the *Council Plan* as follows:

- Pillar 1 – Connected community – welcoming, vibrant and inclusive
- Pillar 2 – Flourishing environment – green, resilient and inviting spaces
- Pillar 3 – Thriving economy – a thriving, attractive destination
- Pillar 4 – Liveable places – a contemporary, connected city with a rich heritage
- Pillar 5 – Leading organisation – innovative, accountable and responsive.

Pillar 1 – Connected Community

The City will continue to build a strong, connected community through its various community services, ranging from library and museum programs to community development initiatives and events.

Services and facilities

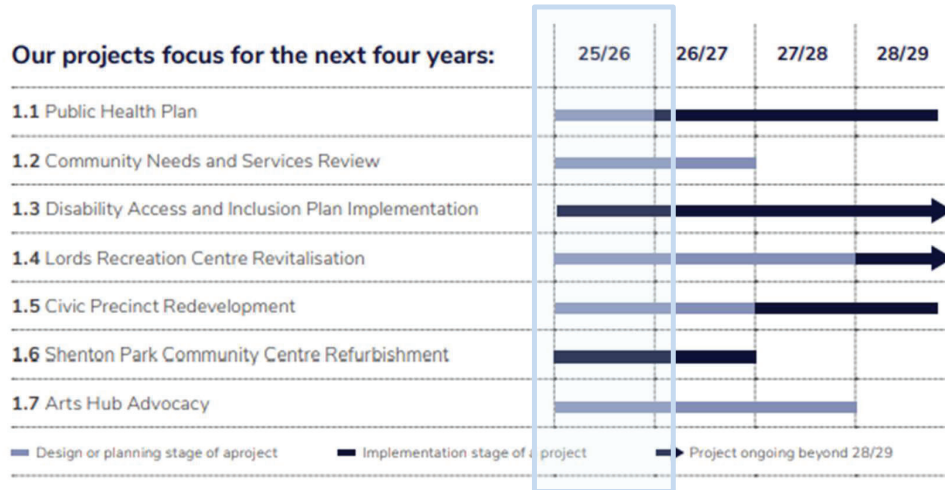
Key services and facilities provided under this Pillar include:

- **Community development and safety** initiatives including community development grants and support for positive ageing, volunteers, active transport, health and wellbeing, children, families and youth, disability services, homelessness services and progress of the City's Reconciliation Action plan.
- **Civic and community events** such as citizenship ceremonies, the annual Photographic Awards, the popular sunset@subi series, and recognition of important calendar events such as ANZAC day and NAIDOC week.
- **Museum** exhibitions and curation of the City's physical and digital collections, celebrating local identity and heritage.
- The **Evelyn H Parker Library** supporting lifelong learning and connection through digital and physical resources, and various programs which bring community members together across ages and stages. The Library continues to support youth creativity through the Shaun Tan Award for Young Artists and the Craig Silvey Award for Young Writers.
- **Indoor and outdoor recreation**, where Lords and various outdoor facilities such as Rosalie Park and our tennis courts provide for health and fitness, social sports programs and facilities hire.

- **Community facilities** such as the Palms, Tom Dadour and Shenton Park Community Centres, offering accessible, multipurpose spaces for a wide range of community uses.
- **Social leases** that support local community organisations to deliver services from City-owned buildings.

Projects

Council Plan projects funded under this pillar include:



In 2025-26, we will begin working with the appointed architect to design a new Civic building and revitalise its surrounds, in consultation with the community. The project will consider opportunities to bring new life to the Precinct through creating welcoming public spaces, while celebrating the area’s garden setting, mature trees and rich history.

The upgrade of the Shenton Park Community Centre will progress following further community consultation, to ensure the improvements best meet community needs. We will also make various minor enhancements to our other community centres, the library and the museum, and we will explore opportunities to enhance Lords in response to community needs and feedback.

We will increase the frequency of our outreach service which aims to connect people experiencing or at risk of homelessness to our walk-in service providing assessment, advocacy, referrals, assistance with accommodation options, and essential items.

We will strengthen our approach to community safety through a combined focus on local wellbeing, neighbourhood activations, and design interventions such as improved lighting and sightlines in public places.

Advocacy for a future Arts Hub will continue, including through our submission to DevelopmentWA’s expressions-of-interest process regarding the Old Outpatients Building in the 1909 Subi East precinct.

Finally, we will undertake a review of the mix of services, programs and facilities that best meet needs of our evolving community. This will include a review of our Public Health Plan alongside a targeted Community Needs and Services Review. This

Review will consider how we can better tailor what we offer – whether for children, families, youth, older adults, or community members of various backgrounds and life stages. We will also continue to implement key actions from our Disability Access and Inclusion Plan and Reconciliation Action Plan.

Pillar 2 – Flourishing environment

The City will continue to protect and enhance the natural environment. Our tree-lined streets, green canopy and high-quality public spaces are central to the City’s identity, and are essential to local biodiversity, climate resilience and community wellbeing.

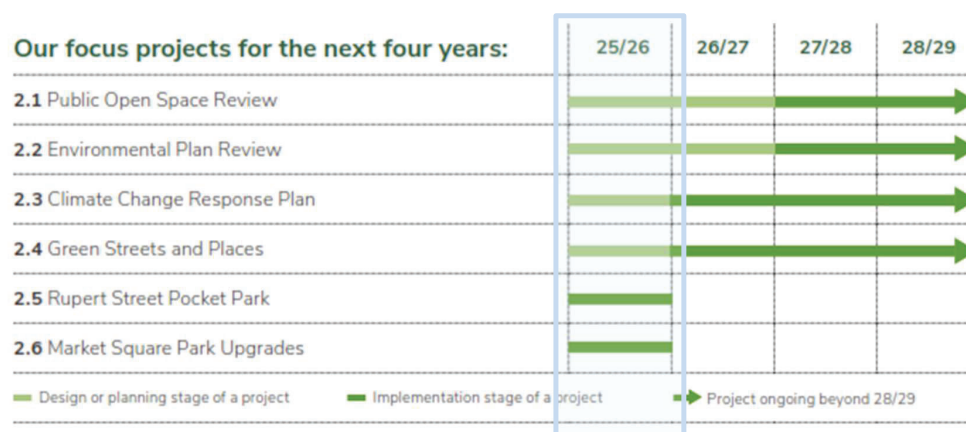
Services and facilities

Key services and facilities provided under this Pillar include:

- **Urban forest management** including ongoing planting, canopy expansion and maintenance to support biodiversity, shade and liveability.
- **Parks, reserves and verges** such as Subiaco Common and Lake Jualbup, and including our various playgrounds, ovals, public spaces, water bodies, irrigation, lighting, signage and bins.
- **Environmental management** including sustainable landscape design, native verge programs and stormwater management.
- **Climate change response** including adaptation and mitigation measures and maintenance of the City’s carbon neutral certification.
- **Waste services** including kerbside collection, FOGO, waste diversion strategies, and circular economy initiatives.
- **Sustainability education** on topics such as waterwise and native gardens, waste management, energy efficiency, and other sustainability-conscious practises.

Projects

Council Plan projects funded under this pillar include:



The Rupert Street Pocket Park will proceed to construction based on community input, the Market Square Park will be upgraded to improve amenity for community events, and the Mueller Street playground will receive an upgrade. We will also invest in landscaping of the turf at Rosalie Park to provide for the sustainability of this highly valued playing field surface.

Street greening projects on Hay Street, Duke Street and Ada Street will be progressed, and streetscape improvements on Onslow Road and Nicholson Road will be designed.

Reticulation improvements will be made across several of our parks and streetscapes to continually improve water management.

A review of our Public Open Spaces Plan will guide future investment in green space provision, design and amenities. A review of our Environmental Plan will set complementary priorities regarding water use and quality, biodiversity, and management of plant pathogens across the City’s open spaces and green corridors. We will also finalise and implement our Climate Change Response Plan based on community consultation, and over subsequent years will build out this key document to include further aspects associated with corporate and community mitigation and adaptation.

Pillar 3 – Thriving Economy

The City will continue to strengthen the local economy by developing and promoting its unique identity, delivering destination marketing and events, and providing support for local businesses.

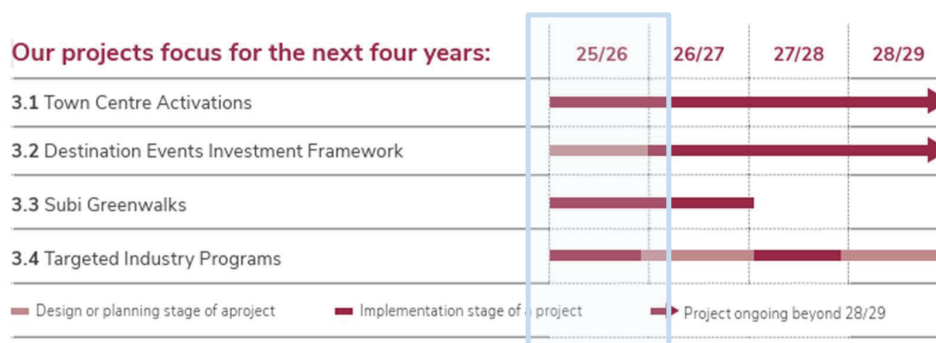
Services and facilities

Key services and facilities provided under this Pillar include:

- **Destination marketing and events** including flagship events like Subi Blooms and the Subi Night Markets, and regular promotion through the See Subiaco brand.
- **Placemaking** to enhance the appeal and activation of key precincts.
- **Public art and cultural partnerships** that strengthen the City’s aesthetic appeal and support local creativity.
- **Business engagement and support** through regular liaison and provision of networking opportunities, business resources and training.
- **Food business inspections** to support food health and safety across our hospitality businesses.

Projects

Council Plan projects funded under this pillar include:



The Subi Greenwalks program will continue to enhance our laneways and pedestrian routes with a focus on plans for Kannis Lane, the Rowland Street car park, Hiddlestone Lane and Alvan Street reserve. Public art installations will be considered for the Rupert Street Pocket Park and Rowland Street car park.

We will continue our partnership with SPACEMRKT to promote temporary creative installations in shopfronts, and will sponsor a range of local events to activate the City throughout the year.

Our series of targeted industry programs will continue through activities like workshops, networking and sponsorships. There will be ongoing support for essential local sectors like professional services, healthcare, retail and hospitality, and support to help new types of businesses to grow.

The City will continue to activate our key precincts and strengthen our City-wide events program to support local businesses, including through linkages with the City's arts and cultural offerings. A Destination Events Investment Framework will be developed to inform our future approach to partnering and developing high impact activities.

Pillar 4 – Liveable Places

The City will continue to provide for sensitive development of local built form. We are committed to protecting heritage while ensuring that future development is high-quality and sustainable. We are focused on providing safe and inviting transport networks that support walking, cycling and other active transport.

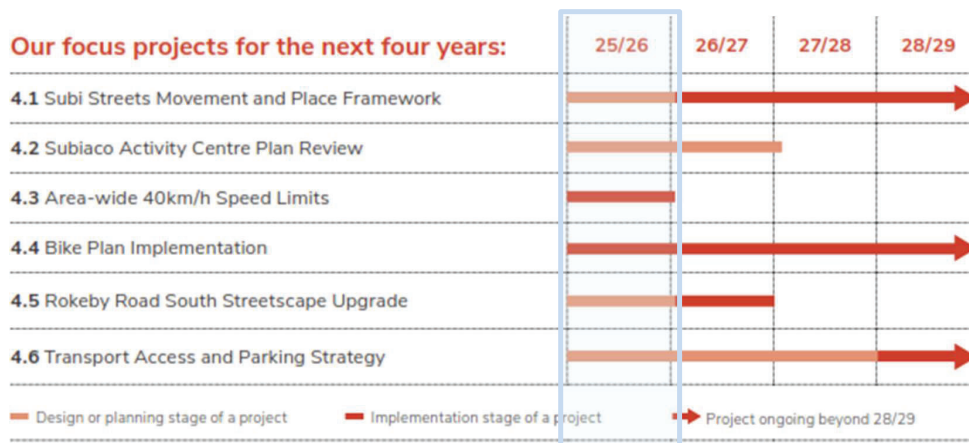
Services and facilities

Key services and facilities provided under this Pillar include:

- **Heritage** services that support the conservation and celebration of the City's rich heritage through planning controls, advice and education.
- **Statutory planning** to ensure development aligns with planning frameworks and contributes positively to the character, function and liveability of our neighbourhoods.
- **Strategic planning**, including long-term master planning and policy development to guide high-quality sustainable development.
- **Building services** to provide for safe and compliant building construction through approvals and inspections.
- **Transport planning**, to design and deliver integrated transport networks that support walking, cycling, public transport, and future mobility needs.
- **Parking management** that balances access to key destinations with the amenity of local residents.
- **Animal management** to promote responsible pet ownership through ranger services and community education.
- **Infrastructure management** to maintain and improve the City's roads, footpaths, drainage, lighting and other essential public infrastructure.

Projects

Council Plan projects funded under this pillar include:



We will consider the implementation of 40km/h speed limits on our local residential streets, and progress key actions from our Bike Plan to help to reduce car dependency and encourage walking, cycling and other forms of active transport.

The upgrade of the Rokeby Road South Streetscape will be progressed to calm traffic, enhance pedestrian amenity, and enhance the area's character. We will also undertake other key road safety improvements through selected pedestrian crossing and traffic signal upgrades.

Selected footpaths and cycle paths will be upgraded, including the Principal Shared Path for walking and cycling along segments of Stubbs Terrace and Salvado Road. We will continue our program of road resurfacing, including preventative maintenance to manage whole-of-life costs of the local road network.

There will be important upgrades to our drainage network to modernise our drainage infrastructure and mitigate the risk of extreme weather events.

The review of the Subiaco Activity Centre will be progressed to provide for a vibrant central area that balances density with character and identity.

The Subi Streets Movement and Place Framework will be further developed to provide critical guidance for the development of greener, safer and more inviting streets, footpaths and laneways.

Pillar 5 – Leading Organisation

The City is committed to strong organisational governance that supports excellent customer service, transparent community engagement and prudent management of resources.

Services and facilities

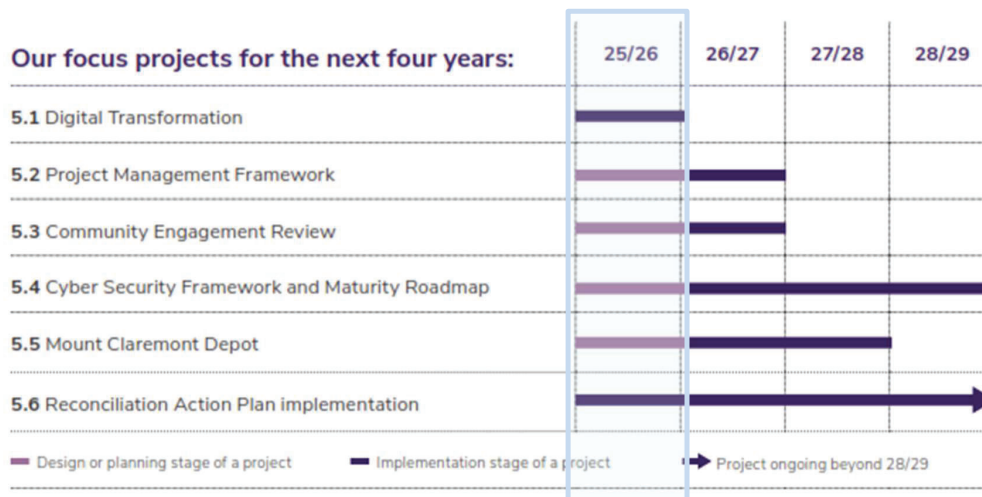
Key services and facilities provided under this Pillar include:

- **Council administration** to support effective leadership, governance and decision making.
- **Strategy, policy and risk** to guide long-term planning in alignment with community priorities.
- **Information technology** to underpin secure, innovative and efficient digital services and support our staff in continually improving service delivery.

- **Records management** to ensure accurate and well-maintained information and documents in accordance with statutory obligations.
- **Customer relations** to provide responsive, accessible and helpful support across the City's various contact points.
- **Facilities management** to ensure that City-owned buildings and workspaces are safe, functional and well maintained.
- **Plant and fleet management** that support our staff in on-the-ground delivery with reliable equipment and vehicles.
- **Financial management** to provide for prudent budgeting and financial oversight, while investing the City's funds to reduce reliance on rates income.
- **Communications and engagement** to ensure that the community is informed and involved in relation to the City's priorities and activities.
- **Human resources** to support a capable, engaged and future-ready workforce, aligned to delivering the City's priorities.

Projects

Council Plan projects funded under this pillar include:



We will complete the last phase of our Digital Transformation program, rolling out contemporary digital services to enable access to our services anywhere, anytime, and through any device. The program will also support our staff to deliver excellent customer service whether in person, over the phone or online. It will reduce repetitive manual tasks and provide data and analytics to help staff to continuously improve our services.

A Project Management Framework will be developed to provide for consistently effective project delivery and to strengthen delivery oversight, and will conduct a Community Engagement Review to further enhance the way that we engage with the community. At the same time we will support our people to do their best, through the rollout of a leadership development program.

We will progress the rollout of the City's first Reconciliation Action Plan, including strengthening relationships with Aboriginal and Torres Strait Island stakeholders and incorporating Noongar knowledge, language and culture into our practises and facilities where appropriate.

Our Cyber Security Framework will be reviewed and we will rollout progressive enhancements to our IT infrastructure and related business practises, to keep our systems and data protected from cyber threats. We will progressively modernise staff equipment to improve staff mobility.

Planning will commence for improvements to our depot infrastructure at Mount Claremont to better support operations and service delivery, and reduce reliance on depot needs currently serviced from Jolimont.

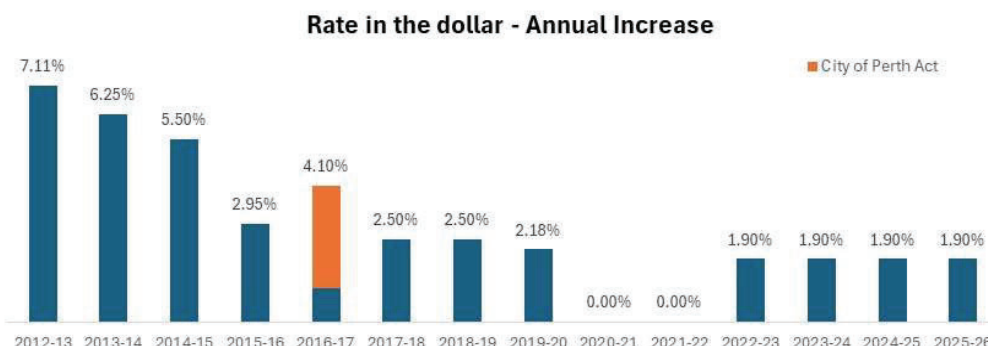
Revenue Sources

Rates

Rates are levied to provide funds for services that benefit the entire community. This includes the funding of essential infrastructure, roads, footpaths, parks, community facilities and the administration of the City.

A **rate increase of 1.9 per cent** is factored into the *Budget*, which is lower than projected CPI and Local Government Cost Index (LGCI) growth. The City has endeavoured to maintain low annual rate increases the last 10 or so years, with no rate increases imposed during the height of the COVID-19 pandemic. This has been made possible through prudent financial management and a focus on growing supplementary income sources.

The chart below shows the percentage increase in rates each year since 2012-13, showing the impact of the City of Perth Act and the proposed 1.9 per cent change for 2025-26:



Minimum rates

The City set a minimum rate so that each property contributes a base amount towards the City's core services. The minimum rate was set at \$1,190 in 2019-20 and continues to be maintained at this level.

Pensioners and seniors

Pensioners and seniors holding Commonwealth Senior Health Cards are eligible for up to 50 per cent rebate off the rate amount, capped at \$750, or can defer the full amount of the rates. The City also provides a 50 per cent discount on waste service charges.

All other seniors can claim a rebate for up to 25 per cent of the rates amount, capped at \$100.

Other rate charges

The Emergency Services Levy (ESL) is collected on behalf of the State Government to pay for the delivery of fire and emergency services in Western Australia. The State Government handed down a 4.3 per cent increase to the ESL in 2024-25, noting that the 2025-26 increase was not yet known at the time of preparing this budget.

Late payment of rates

In accordance with legislation, local governments can levy a penalty for late payment of rates. The legislated rate of 11 per cent will continue to be applied in 2025-26.

Waste Service Charge

The Waste Service Charge is levied on all properties to provide for the costs of the City's waste and recycling services. The City's waste charge is set to increase by 4.3% in 2025-26, due to inflationary pressures on waste transport, processing and infrastructure costs.

Outcomes for Ratepayers

Overall, the average ratepayer will see an increase in their rates notice of \$1.45 per week or a 2.6 per cent increase. The tables below illustrate the new rates for 2025-26 for the average residential and commercial ratepayer, and for ratepayers on the minimum rate with a standard waste service.

Property Type	2024-2025			2025-2026			Increase		
	Minimum Rate	Standard Waste	Estimated State ESL	Minimum Rate	Standard Waste	Estimated State ESL	Total Increase	% Increase	Cost per week
Minimums	1,190.00	391.00	248.86	1,190.00	408.00	260.16	\$28.30	1.5%	\$0.54

Property Type	2024-2025			2025-2026			Increase		
	Average Rate	Standard Waste	Average State ESL	Average Rate	Standard Waste	Average State ESL	Total Increase	% Increase	Cost per week
Residential	2,040.50	391.00	426.72	2,079.27	408.00	446.10	\$75.15	2.6%	\$1.45
Commercial	7,452.52	699.00	1,558.52	7,594.12	729.00	1,629.30	\$242.38	2.5%	\$4.66

User Fees and Charges

Where individuals benefit from using the City's facilities or services, charges are set so that the user pays for the service. Examples include use of the Lords Recreation Centre, parking fees, ground hire charges, photocopying, planning fees and swimming pool inspection fees.

Prices consider cost recovery, market pricing and legislative requirements, and are linked to inflation. Some services may be subsidised by other revenue sources with consideration to accessibility and community objectives.

The City **continues to offer free parking** in all of its town centre car parking stations on **weekends and after 5pm on weekdays**.

Contractual charges are imposed under the terms and conditions of leases, licences, deeds, and agreements. Examples of areas where contractual terms apply include the City's investment property leases, and leases to sporting and community organisations.

Investment Income

The City holds its funds in a range of investments based on short, medium and long term liquidity needs. Investments are diversified to mitigate the impact of fluctuations in returns from individual asset classes, and include term deposits, commercial property and managed funds. The City is progressing a trading undertaking to adjust its asset mix to be more reflective of the Australian Future Fund.

Grants

Grants are sourced from State and Federal Government and may be recurrent or one-off and attached to delivery of specific outcomes. The City actively seeks grant funding to support delivery of priority infrastructure and services for the community.

Reserves

Reserves are a means to save a portion of funds for expenditure in the future, effectively spreading major expenditures.

The City uses reserves to fund plant and equipment replacement, building and facilities improvements, parking and public transport improvements, infrastructure renewal, and undergrounding of power (loan repayments).

The City also maintains two investment reserves, the Capital Investment reserve and the Investment Income reserve, as part of its investment portfolio. Investment revenue is used to fund renewal and improvements projects to reduce reliance on rates.

The City will use its reserves to facilitate an internal loan for its digital transformation strategy in 2025-26. The City utilised a similar internal loan in 2023-24 and 2024-25; the first year and part of the second year of the digital transformation are now paid off.

Treasury Loans

Loans provide an opportunity to bring forward capital projects and allow the responsibility for the funding of the asset to be spread between current and future generations.

Projects currently funded by loans are:

- Lake Jualbup
- Rosalie Park Improvements
- Underground Power Program
- Self-supporting Loan - Regal Theatre
- Self-supporting Loan – WMRC.

There are no new loans planned to be taken out in 2025-26.

CITY OF SUBIACO
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	28

CITY OF SUBIACO
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue				
Rates	2(a)	\$ 28,128,259	\$ 27,100,098	\$ 27,230,770
Grants, subsidies and contributions		715,700	657,572	627,200
Fees and charges	16	21,107,300	20,821,220	19,532,810
Interest revenue	10(a)	3,875,000	4,257,921	3,807,190
Other revenue		837,453	825,587	1,062,420
		54,663,712	53,662,398	52,260,390
Expenses				
Employee costs		(26,246,071)	(26,670,053)	(29,128,920)
Materials and contracts		(20,334,483)	(19,527,791)	(19,112,905)
Utility charges		(854,087)	(812,687)	(810,100)
Depreciation	6	(8,617,329)	(8,705,054)	(8,021,100)
Finance costs	10(c)	(398,214)	(320,027)	(310,670)
Insurance		(681,308)	(663,204)	(642,750)
Other expenditure		(1,882,349)	(1,518,645)	(1,610,905)
		(59,013,841)	(58,217,461)	(59,637,350)
		(4,350,129)	(4,555,063)	(7,376,960)
Capital grants, subsidies and contributions		1,147,365	904,787	1,854,400
Profit on asset disposals	5	184,065	7,879,770	5,929,770
Loss on asset disposals	5	(15,000)	(19,840)	(19,840)
Fair value adjustments to financial assets at fair value through profit or loss		0	(26,386)	0
		1,316,430	8,738,331	7,764,330
Net result for the period		(3,033,699)	4,183,268	387,370
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(3,033,699)	4,183,268	387,370

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

CITY OF SUBIACO
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 28,128,259	\$ 27,290,098	\$ 26,080,558
Grants, subsidies and contributions		715,700	1,157,572	627,200
Fees and charges		21,107,300	20,821,220	18,315,198
Interest revenue		3,875,000	4,257,921	3,807,190
Goods and services tax received		1,322,368	1,222,263	2,826,083
Other revenue		837,453	825,587	1,062,420
		55,986,080	55,574,661	52,718,649
Payments				
Employee costs		(26,246,071)	(25,437,170)	(28,728,275)
Materials and contracts		(20,334,483)	(19,527,791)	(18,733,279)
Utility charges		(854,087)	(812,687)	(810,100)
Finance costs		(398,214)	(320,027)	(310,670)
Insurance paid		(681,308)	(663,204)	(642,750)
Goods and services tax paid		(1,322,368)	(1,222,263)	(2,826,083)
Other expenditure		(1,882,349)	(1,518,645)	(1,610,905)
		(51,718,880)	(49,501,787)	(53,662,062)
Net cash provided by (used in) operating activities	4	4,267,200	6,072,874	(943,413)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7	0	(750,000)	0
Payments for financial assets at amortised cost - managed fund		0	(7,750,000)	0
Payments for purchase of property, plant & equipment	5(a)	(7,285,000)	(2,750,545)	(5,002,545)
Payments for construction of infrastructure	5(b)	(14,795,336)	(11,592,429)	(16,411,940)
Capital grants, subsidies and contributions		1,147,365	904,787	1,854,400
Proceeds from sale of inventory - land held for resale	5(e)	0	18,491,760	15,500,000
Proceeds from sale of investment property	5(d)	0	19,000,000	19,000,000
Proceeds from sale of property, plant and equipment	5(a)	755,000	399,500	399,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	92,979	0	40,290
Net cash provided by (used in) investing activities		(20,084,992)	15,953,073	15,379,705
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(754,416)	(570,471)	(545,940)
Payments for principal portion of lease liabilities	8	(643,677)	(681,312)	(633,480)
Payments for financial assets at amortised cost - managed fund		0	0	(7,500,000)
Proceeds from new borrowings	7(a)	0	750,000	0
Net cash (used in) financing activities		(1,398,093)	(501,783)	(8,679,420)
Net increase (decrease) in cash held		(17,215,885)	21,524,164	5,756,872
Cash at beginning of year		95,579,224	74,055,060	72,549,214
Cash and cash equivalents at the end of the year	4	78,363,339	95,579,224	78,306,086

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

CITY OF SUBIACO
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	26,884,709	25,741,118	25,871,790
Rates excluding general rates	2(a)	1,243,550	1,358,980	1,358,980
Grants, subsidies and contributions		715,700	657,572	627,200
Fees and charges	16	21,107,300	20,821,220	19,532,810
Interest revenue	10(a)	3,875,000	4,257,921	3,807,190
Other revenue		837,453	825,587	1,062,420
Profit on asset disposals	5	184,065	7,879,770	5,929,770
		54,847,777	61,542,168	58,190,160

Expenditure from operating activities

Employee costs		(26,246,071)	(26,670,053)	(29,128,920)
Materials and contracts		(20,334,483)	(19,527,791)	(19,112,905)
Utility charges		(854,087)	(812,687)	(810,100)
Depreciation	6	(8,617,329)	(8,705,054)	(8,021,100)
Finance costs	10(c)	(398,214)	(320,027)	(310,670)
Insurance		(681,308)	(663,204)	(642,750)
Other expenditure		(1,882,349)	(1,518,645)	(1,610,905)
Loss on asset disposals	5	(15,000)	(19,840)	(19,840)
Fair value adjustments to financial assets at fair value through profit or loss		0	(26,386)	0
		(59,028,841)	(58,263,687)	(59,657,190)

Non cash amounts excluded from operating activities	3(c)	8,448,264	1,392,910	2,111,170
Amount attributable to operating activities		4,267,200	4,671,391	644,140

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		1,147,365	904,787	1,854,400
Proceeds from disposal of property, plant and equipment	5(a)	755,000	399,500	399,500
Proceeds from disposal of investment property	5(d)	0	19,000,000	19,000,000
Proceeds from disposal of inventory - land held for resale	5(e)	0	18,491,760	15,500,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	92,979	0	40,290
		1,995,344	38,796,047	36,794,190

Outflows from investing activities

Right of use assets received - non cash	5(c)	(135,579)	(55,607)	0
Payments for property, plant and equipment	5(a)	(7,285,000)	(2,750,545)	(5,002,545)
Payments for construction of infrastructure	5(b)	(14,795,336)	(11,592,429)	(16,411,940)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	(750,000)	0
Payments for financial assets at amortised cost - managed fund		0	(7,750,000)	0
		(22,215,915)	(22,898,581)	(21,414,485)

Non-cash amounts excluded from investing activities	3(d)	135,579	55,607	0
Amount attributable to investing activities		(20,084,992)	15,953,073	15,379,705

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	0	750,000	0
Proceeds from new leases - non cash	8	135,579	55,607	0
Transfers from reserve accounts	9(a)	31,300,103	23,333,114	25,203,725
		31,435,682	24,138,721	25,203,725

Outflows from financing activities

Repayment of borrowings	7(a)	(754,416)	(570,471)	(545,940)
Payments for principal portion of lease liabilities	8	(643,677)	(681,312)	(633,480)
Transfers to reserve accounts	9(a)	(16,961,357)	(43,104,453)	(41,400,340)
		(18,359,450)	(44,356,236)	(42,579,760)

Non-cash amounts excluded from financing activities	3(e)	(135,579)	(55,607)	0
Amount attributable to financing activities		12,940,653	(20,273,122)	(17,376,035)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	2,877,139	2,525,797	1,352,190
Amount attributable to operating activities		4,267,200	4,671,391	644,140
Amount attributable to investing activities		(20,084,992)	15,953,073	15,379,705
Amount attributable to financing activities		12,940,653	(20,273,122)	(17,376,035)
Surplus/(deficit) remaining after the imposition of general rates	3	0	2,877,139	0

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

**CITY OF SUBIACO
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	13
Note 5	Property, Plant and Equipment	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Lease Liabilities	18
Note 9	Reserve Accounts	19
Note 10	Other Information	20
Note 11	Council Members Remuneration	21
Note 12	Trading Undertakings and Major Trading Undertakings	22
Note 13	Investment in Associates	23
Note 14	Revenue and Expenditure	24
Note 15	Program Information	26
Note 16	Fees and Charges	27

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the City of Subiaco which is a Class 2 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has 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 City controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
 - *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
 - *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
 - *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
 - *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
 - *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
 - *AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
 - *AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability*
 - *AASB 18 (FP) Presentation and Disclosure in Financial Statements - (Appendix D) [for for-profit entities]*
 - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
 - *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
 - *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
- It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.07092	7,510	235,831,631	16,725,415	400,000	17,125,415	16,257,200	16,387,870
Commercial	Gross rental valuation	0.07092	1,169	136,248,015	9,662,845	0	9,662,845	9,421,403	9,421,400
Industrial	Gross rental valuation	0.07092	13	1,359,950	96,449	0	96,449	62,515	62,520
Total general rates			8,692	373,439,596	26,484,709	400,000	26,884,709	25,741,118	25,871,790
(ii) Minimum payment		Minimum \$							
Residential	Gross rental valuation	1,190.00	925	12,952,244	1,100,750	0	1,100,750	1,203,090	1,203,090
Commercial	Gross rental valuation	1,190.00	120	1,687,733	142,800	0	142,800	155,890	155,890
Industrial	Gross rental valuation	1,190.00	0	0	0	0	0	0	0
Total minimum payments			1,045	14,639,977	1,243,550	0	1,243,550	1,358,980	1,358,980
Total general rates and minimum payments			9,737	388,079,573	27,728,259	400,000	28,128,259	27,100,098	27,230,770
Instalment plan charges							160,000	158,920	153,000
Late payment of rate or service charge interest							75,000	74,767	77,000
							235,000	233,687	230,000

The City did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

All rateable properties within the district used for non-rural purposes are rated according to their Gross Rental Valuation (GRV).

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 6 November 2025 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Four Instalments)

First instalment to be made on or before 6 November 2025 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges;
Second instalment to be made on or before 15 January 2026, or 2 months after the due date of the first instalment, whichever is later;
Third instalment to be made on or before 19 March 2026, or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 21 May 2026, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	6/11/2025	0	0.0%	11.0%
Option two				
First instalment	6/11/2025	53	0.0%	11.0%
Second instalment	15/01/2026	0	0.0%	11.0%
Third instalment	19/03/2026	0	0.0%	11.0%
Fourth instalment	21/05/2026	0	0.0%	11.0%

**CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The City did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2026.

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
- Current financial assets at amortised cost - managed fund
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	78,363,339	95,579,224	78,306,086
	7,928,551	7,924,188	7,600,000
	1,467,528	1,467,528	3,129,007
	4,932	4,932	14,001
	568,166	568,166	1,706,342
	0	0	0
	88,332,516	105,544,038	90,755,436
	(3,770,873)	(3,770,873)	(5,383,934)
	(228,424)	(228,424)	(148,750)
8	(135,579)	(643,677)	(578,360)
7	(646,402)	(754,416)	(595,940)
	(4,142,382)	(4,142,382)	(3,589,595)
	(405,966)	(405,966)	0
	(9,329,626)	(9,945,738)	(10,296,579)
	79,002,890	95,598,300	80,458,857
3(b)	(79,002,890)	(92,721,161)	(80,458,857)
	0	2,877,139	0

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Loss on asset disposals
Add: Depreciation
Non-cash movements in non-current assets and liabilities:
- Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(184,065)	(7,879,770)	(5,929,770)
	0	26,386	0
5	15,000	19,840	19,840
6	8,617,329	8,705,054	8,021,100
	0	521,400	0
	8,448,264	1,392,910	2,111,170

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) Non-cash amounts excluded from investing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to investing activities

Right of use assets recognised

Non cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5(c)	135,579	55,607	0
	135,579	55,607	0

(e) Non-cash amounts excluded from financing activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	(135,579)	(55,607)	0
	(135,579)	(55,607)	0

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City 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 or non-current based on the City's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

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.

SUPERANNUATION

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

INVENTORY - 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.

Inventory - land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

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.

CONTRACT LIABILITIES

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the City has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

The City'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 determination of the net current asset position.

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City 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 SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. 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:

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Cash at bank and on hand	3,633,036	5,848,921	78,306,086
Term deposits	74,730,303	89,730,303	0
Total cash and cash equivalents	78,363,339	95,579,224	78,306,086
Held as			
- Unrestricted cash and cash equivalents	6,507,019	9,384,158	4,272,929
- Restricted cash and cash equivalents	71,856,320	86,195,066	74,033,157
3(a)	78,363,339	95,579,224	78,306,086
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	71,856,320	86,195,066	74,033,157
- Restricted financial assets at amortised cost - managed fund	0	0	7,600,000
	71,856,320	86,195,066	81,633,157
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	9 71,856,320	86,195,066	81,633,157
	71,856,320	86,195,066	81,633,157
Reconciliation of net cash provided by operating activities to net result			
Net result	(3,033,699)	4,183,268	387,370
Depreciation	6 8,617,329	8,705,054	8,021,100
(Profit)/loss on sale of asset	5 (169,065)	(7,859,930)	(5,909,930)
(Increase)/decrease in receivables	0	690,000	(2,167,824)
(Increase)/decrease in inventories	0	0	(2,632)
Increase/(decrease) in payables	0	0	327,903
Increase/(decrease) in employee provisions	0	1,232,883	255,000
Capital grants, subsidies and contributions	(1,147,365)	(904,787)	(1,854,400)
Net cash from operating activities	4,267,200	6,072,874	(943,413)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

CITY OF SUBIACO
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2025/26 Budget							2024/25 Actual							2024/25 Budget						
	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	1,895,000	0	0	0	0	0	0	733,000	0	0	0	0	0	0	2,350,000	0	0	0	0	0	0
Furniture and equipment	1,241,000	0	0	0	0	0	0	708,520	0	0	0	0	0	0	716,520	0	0	0	0	0	0
Plant and equipment	4,149,000	0	(585,935)	0	755,000	184,065	(15,000)	1,311,025	0	(205,570)	0	399,500	213,770	(19,840)	1,936,025	0	(205,570)	0	399,500	213,770	(19,840)
Total	7,285,000	0	(585,935)	0	755,000	184,065	(15,000)	2,750,545	0	(205,570)	0	399,500	213,770	(19,840)	5,002,545	0	(205,570)	0	399,500	213,770	(19,840)
(b) Infrastructure																					
Infrastructure - roads	7,004,485	0	0	0	0	0	0	2,531,018	0	0	0	0	0	0	4,546,720	0	0	0	0	0	0
Infrastructure - footpaths	633,930	0	0	0	0	0	0	2,929,280	0	0	0	0	0	0	173,190	0	0	0	0	0	0
Infrastructure - drainage	981,056	0	0	0	0	0	0	2,098,406	0	0	0	0	0	0	2,679,390	0	0	0	0	0	0
Infrastructure - parks and ovals	4,701,652	0	0	0	0	0	0	1,851,155	0	0	0	0	0	0	3,904,200	0	0	0	0	0	0
Infrastructure - other	1,474,213	0	0	0	0	0	0	2,182,570	0	0	0	0	0	0	5,108,440	0	0	0	0	0	0
Total	14,795,336	0	0	0	0	0	0	11,592,429	0	0	0	0	0	0	16,411,940	0	0	0	0	0	0
(c) Right of Use Assets																					
Right of use - furniture and fittings	135,579	0	0	0	0	0	0	55,607	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	135,579	0	0	0	0	0	0	55,607	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Investment Property																					
Land	0	0	0	0	0	0	0	0	0	(17,050,000)	0	19,000,000	1,950,000	0	0	0	(19,000,000)	0	19,000,000	0	0
Total	0	0	0	0	0	0	0	0	0	(17,050,000)	0	19,000,000	1,950,000	0	0	0	(19,000,000)	0	19,000,000	0	0
(e) Inventory - Land held for resale																					
Cost of acquisition	0	0	0	0	0	0	0	0	0	(12,775,760)	0	18,491,760	5,716,000	0	0	0	(9,784,000)	0	15,500,000	5,716,000	0
Total	0	0	0	0	0	0	0	0	0	(12,775,760)	0	18,491,760	5,716,000	0	0	0	(9,784,000)	0	15,500,000	5,716,000	0
Total	22,215,915	0	(585,935)	0	755,000	184,065	(15,000)	14,398,581	0	(30,031,330)	0	37,891,260	7,879,770	(19,840)	21,414,485	0	(28,989,570)	0	34,899,500	5,929,770	(19,840)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

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.

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - other
Right of use - land and buildings
Right of use - furniture and fittings

By Program

Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Buildings - non-specialised	0	0	19,110
Buildings - specialised	1,551,380	1,602,790	1,583,680
Furniture and equipment	351,280	351,280	349,010
Plant and equipment	355,690	367,030	369,300
Infrastructure - roads	2,627,777	2,627,777	2,508,000
Infrastructure - footpaths	477,778	477,778	456,000
Infrastructure - drainage	477,778	477,778	456,000
Infrastructure - parks and ovals	1,400,000	1,400,000	1,596,000
Infrastructure - other	716,667	716,667	684,000
Right of use - land and buildings	589,786	596,751	0
Right of use - furniture and fittings	69,193	87,203	0
	8,617,329	8,705,054	8,021,100
Law, order, public safety	0	0	37,630
Health	450	450	6,470
Education and welfare	80,710	80,710	64,560
Community amenities	41,530	41,530	76,790
Recreation and culture	2,906,243	2,975,063	2,891,690
Transport	4,377,180	4,377,180	4,413,660
Economic services	21,760	21,760	21,760
Other property and services	1,189,456	1,208,361	508,540
	8,617,329	8,705,054	8,021,100

MATERIAL ACCOUNTING POLICIES

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.

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.

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	10 to 60 years
Infrastructure - other	10 to 60 years
Right of use - land and buildings	as per lease agreements
Right of use - furniture and fittings	as per lease agreements

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2025/26	2025/26	Budget	2025/26	Actual	2024/25	2024/25	Actual	2024/25	Budget	2024/25	2024/25	Budget	2024/25
				Principal 1 July 2025	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2026	Budget Interest Repayments	Principal 1 July 2024	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2025	Actual Interest Repayments	Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rosalie Park Improvements	121A	WATC	6.2%	283,723	0	(50,025)	233,698	(16,855)	330,783	0	(47,060)	283,723	(22,200)	330,780	0	(47,060)	283,720	(22,200)
Rosalie Park Improvements	121B	WATC	6.1%	71,308	0	(10,181)	61,127	(4,176)	80,898	0	(9,590)	71,308	(5,340)	80,900	0	(9,590)	71,310	(5,340)
Rosalie Park Improvements	121C	WATC	4.5%	594,909	0	(55,871)	539,038	(26,591)	672,840	0	(77,931)	594,909	(33,520)	659,860	0	(53,400)	606,460	(33,520)
Rosalie Park Improvements	121D	WATC	3.4%	11,540	0	(11,540)	0	(595)	35,210	0	(23,670)	11,540	(920)	23,670	0	(23,670)	0	(920)
Lake Jualbup	127	WATC	3.1%	333,359	0	(212,043)	121,316	(21,862)	437,729	0	(104,370)	333,359	(15,450)	437,730	0	(104,370)	333,360	(15,450)
Undergrounding of Powerlines	123A	WATC	5.1%	1,871,629	0	(168,303)	1,703,326	(94,066)	2,031,599	0	(159,970)	1,871,629	(115,990)	2,031,600	0	(159,970)	1,871,630	(115,990)
Undergrounding of Powerlines	123B	WATC	4.6%	1,306,381	0	(112,579)	1,193,802	(58,558)	1,413,971	0	(107,590)	1,306,381	(72,890)	1,413,970	0	(107,590)	1,306,380	(72,890)
Regal Theatre	128	WATC	1.5%	61,571	0	(40,895)	20,676	(691)	101,861	0	(40,290)	61,571	(1,760)	101,870	0	(40,290)	61,580	(1,760)
				4,534,420	0	(661,437)	3,872,983	(223,394)	5,104,891	0	(570,471)	4,534,420	(268,070)	5,080,380	0	(545,940)	4,534,440	(268,070)
Self Supporting Loans																		
WMRC Improvements	129	WATC	4.6%	750,000	0	(92,979)	657,021	(33,729)	0	750,000	0	750,000	0	0	0	0	0	0
				750,000	0	(92,979)	657,021	(33,729)	0	750,000	0	750,000	0	0	0	0	0	0
				5,284,420	0	(754,416)	4,530,004	(257,123)	5,104,891	750,000	(570,471)	5,284,420	(268,070)	5,080,380	0	(545,940)	4,534,440	(268,070)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The City does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	30,000	30,000	30,000
Loan facilities			
Loan facilities in use at balance date	4,530,004	5,284,420	4,534,440

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

**CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2025/26 Budget	2025/26 Budget	Budget Lease	2025/26 Budget	Actual Principal 1 July 2024	2024/25 Actual	2024/25 Actual	Actual Lease	2024/25 Actual	Budget Principal 1 July 2024	2024/25 Budget	2024/25 Budget	Budget Lease	2024/25 Budget
					Principal 1 July 2025	New Leases	Lease Repayments	Principal outstanding 30 June 2026	Lease Interest Repayments		New Leases	Lease repayments	Principal outstanding 30 June 2025	Lease repayments		New Leases	Lease repayments	Principal outstanding 30 June 2025	Lease repayments
Depot Site	1	City of Nedlands	5.0%	10 years	94,018	0	(20,848)	73,170	(4,152)	113,869	0	(19,851)	94,018	(5,149)	113,870	0	(19,850)	94,020	(5,150)
Depot Site	8	Western Power	3.0%	3 years	0	0	0	0	0	7,146	0	(7,146)	0	(72)	7,140	0	(7,140)	0	(70)
Administration	9	Sterlink Property	3.0%	4 years	896,969	0	(532,840)	364,129	(19,516)	1,414,189	0	(517,220)	896,969	(35,136)	1,285,070	0	(470,000)	815,070	(31,930)
Parking	10	Sterlink Property	3.0%	4 years	86,229	0	(51,224)	35,005	(1,876)	135,951	0	(49,722)	86,229	(3,378)	135,950	0	(49,720)	86,230	(3,380)
Gym Equipment	11	Maia Finance	3.0%	3 years	22,098	0	(22,098)	0	(111)	108,865	0	(86,767)	22,098	(2,070)	108,870	0	(86,770)	22,100	(2,070)
Gym Equipment	12	Tattersalls	5.0%	4 years	55,001	0	(5,190)	49,811	(36,913)	0	55,607	(606)	55,001	(6,152)	0	0	0	0	0
Gym Equipment	13	TBD	5.0%	4 years	0	135,579	(11,477)	124,102	(78,523)	0	0	0	0	0	0	0	0	0	0
					1,154,315	135,579	(643,677)	646,217	(141,091)	1,780,020	55,607	(681,312)	1,154,315	(51,957)	1,650,900	0	(633,480)	1,017,420	(42,600)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the City assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Plant and Equipment Replacement	1,463,390	387,787	(1,071,000)	780,177	1,846,035	628,880	(1,011,525)	1,463,390	1,752,822	628,880	(1,536,525)	845,177
(b) Building and Facilities	16,467,186	2,123,429	(4,686,006)	13,904,609	4,461,416	12,838,770	(833,000)	16,467,186	4,194,995	12,838,770	(2,350,000)	14,683,765
(c) Parking and Public Transport Improvements	2,533,407	39,651	(1,609,281)	963,777	2,425,817	107,590	0	2,533,407	2,390,869	107,590	0	2,498,459
(d) Waste Management	3,391,463	319,759	(2,323,000)	1,388,222	3,388,183	3,280	0	3,391,463	3,471,784	159,510	0	3,631,294
(e) Undergrounding of Power Lines	14,291	419,215	(433,506)	0	20,061	450,670	(456,440)	14,291	14,868	450,670	(456,440)	9,098
(f) Capital Investment	36,365,085	1,821,515	(1,411,664)	36,774,936	26,692,474	20,850,000	(11,177,389)	36,365,085	26,671,188	19,850,000	(3,535,080)	42,986,108
(g) Student Bursaries	66,392	2,849	0	69,241	63,562	2,830	0	66,392	62,999	2,830	0	65,829
(h) Infrastructure Replacement	10,062,033	5,856,392	(7,496,042)	8,422,383	11,640,271	880,010	(2,458,248)	10,062,033	11,555,833	880,010	(8,458,160)	3,977,683
(i) Investment Income Reserve	15,238,716	5,713,585	(11,793,414)	9,158,887	15,128,486	7,064,213	(6,953,983)	15,238,716	14,494,295	6,203,870	(8,370,720)	12,327,445
(j) Public Art	409,143	219,282	(426,190)	202,235	580,212	221,460	(392,529)	409,143	676,853	221,460	(446,800)	451,513
(k) Heritage Grants Reserve	183,960	57,893	(50,000)	191,853	177,210	56,750	(50,000)	183,960	150,036	56,750	(50,000)	156,786
	86,195,066	16,961,357	(31,300,103)	71,856,320	66,423,727	43,104,453	(23,333,114)	86,195,066	65,436,542	41,400,340	(25,203,725)	81,633,157

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by council		
(a) Plant and Equipment Replacement	Ongoing	To fund future replacement of plant.
(b) Building and Facilities	Ongoing	To provide funds for the future maintenance of council buildings and facilities.
(c) Parking and Public Transport Improvements	Ongoing	To maintain and improve the parking facilities within the City.
(d) Waste Management	Ongoing	To fund the improvement, replacement and expansion of waste management facilities. Surplus operating funds for Waste Services are transferred to the reserve each year to provide for future plant replacement.
(e) Undergrounding of Power Lines	30/06/2026	To contribute towards the future undergrounding of powerlines. The City of Subiaco has completed the undergrounding of low voltage power lines, together with associated street lighting improvements as part of the State Underground Power Program. Undergrounding of power and associated lighting is to be paid from general revenue using loan funds if required. A Capital Investment reserve is to be maintained to hold the following investment funds: - the existing Capital Investment Reserve proceeds of any sale of land or other long-term investment - any other funds as determined by Council from time to time.
(f) Capital Investment	Ongoing	- the City's share of the net surplus from the Subi Centro project; The Capital Investment Reserve will be maintained as a holding reserve for investment capital, where available funds will be consolidated until being used only for the purchase of other investment assets (whether property or other assets) in accordance with specific resolutions of Council.
(g) Student Bursaries	Ongoing	To provide for the development of students within the City of Subiaco.
(h) Infrastructure Replacement	Ongoing	To ensure the continued funding of infrastructure replacement. An investment Income Reserve will be maintained to hold all rents and other income received from long-term investment assets. Effective as of 1 July 2004, all investment income is to be transferred to the Investment Income Reserve from general revenue at six-monthly intervals in accordance with Section 8 of Policy 10.9 Investment Assets. Funds held in the Investment Income Reserve may be disbursed from time-to-time and in accordance with resolutions of Council as follows:
(i) Investment Income Reserve	Ongoing	- to meet direct costs incurred in managing the investment portfolio; - to compensate general revenue for internal costs incurred in managing the investment portfolio; - to supplement general revenue as determined by resolution to Council to finance specific community development projects approved by an absolute majority of Council; and - reinvestment in the Capital Investment Reserve determined by resolution of Council.
(j) Public Art	Ongoing	To enable the City to support the development and procurement of significant works.
(k) Heritage Grants Reserve	Ongoing	To provide grants toward works which contribute to the retention of the heritage, values and character of privately owned properties listed on the Town Planning Scheme No. 4 Register of Places of Cultural Heritage Significance or are situated within a declared Conservation Area, in accordance with the City of Subiaco Heritage Incentives Policy.

**CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Investments	3,800,000	4,183,154	3,728,430
Late payment of fees and charges *	0	0	1,760
Other interest revenue	75,000	74,767	77,000
	3,875,000	4,257,921	3,807,190

* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	124,471	116,600	130,000
Other services	81,850	58,737	70,000
	206,321	175,337	200,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	257,123	268,070	268,070
Interest on lease liabilities (refer Note 8)	141,091	51,957	42,600
	398,214	320,027	310,670

(d) Write offs

General rate	0	0	100
	0	0	100

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Elected Member 1 - Mayor			
Mayor's allowance	70,951	67,852	67,852
Meeting attendance fees	34,890	33,374	33,374
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	12,701	0	0
	122,042	104,726	104,726
Elected Member 2 - Deputy Mayor			
Deputy Mayor's allowance	17,738	16,963	16,963
Meeting attendance fees	26,020	24,887	24,887
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	5,251	0	0
	51,909	44,750	44,750
Elected Member 3			
Meeting attendance fees	26,020	24,887	24,887
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,122	0	0
	32,042	27,787	27,787
Elected Member 4			
Meeting attendance fees	26,020	24,887	24,887
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,122	0	0
	32,042	27,787	27,787
Elected Member 5			
Meeting attendance fees	26,020	24,887	24,887
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,122	0	0
	32,042	27,787	27,787
Elected Member 6			
Meeting attendance fees	26,020	24,887	24,887
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,122	0	0
	32,042	27,787	27,787
Elected Member 7			
Meeting attendance fees	26,020	24,887	24,887
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,122	0	0
	32,042	27,787	27,787
Elected Member 8			
Meeting attendance fees	26,020	24,887	24,887
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,122	0	0
	32,042	27,787	27,787
Elected Member 9			
Meeting attendance fees	26,020	24,887	24,887
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,122	0	0
	32,042	27,787	27,787
Total Council Member Remuneration	398,245	343,985	343,985
Mayor's allowance	70,951	67,852	67,852
Deputy Mayor's allowance	17,738	16,963	16,963
Meeting attendance fees	243,050	232,470	232,470
Annual allowance for ICT expenses	26,700	26,700	26,700
Superannuation contribution payments	39,806	0	0
	398,245	343,985	343,985

**CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

(a) Details

The City will be conducting activities consistent with the definition of trading undertakings as per the Local Government Act 1995, in accordance with the Business Plan approved by Council at its Ordinary Council Meeting held on 22 November 2022. The objective is, essentially, to slowly adjust the mix of cash deposits and real (commercial) property over time to produce a portfolio composition more aligned to that of the Australian Future Fund.

**CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

13. INVESTMENT IN ASSOCIATES

(a) Investment in associate

The City of Subiaco, together with the Town of Cottesloe, the Town of Claremont, the Town of Mosman Park and the Shire of Peppermint Grove have a share in associate arrangement with regard to the provision of a waste transfer station.

The Western Metropolitan Regional Council was formed to provide for the efficient treatment and/or disposal of waste. A waste transfer station was constructed from funds provided by constituent Councils. The share held by the City of Subiaco is 38.33%.

Name of entity	% of ownership interest		2025/26	2024/25	2024/25
	2025/26	2024/25	Budget	Actual	Budget
Western Metropolitan Regional Council	38.33%	38.33%	\$ 1,352,992	\$ 1,352,992	\$ 1,257,058
Total equity accounted investments			1,352,992	1,352,992	1,257,058

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

14. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collection fees	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Based on cost of service	Not applicable	When rates notice is issued
Fees and charges for other goods and services	Recreation services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

15. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

The City allocates specific aspects of its financial accounts to the programs defined by the *Local Government (Financial Management) Regulations 1996* as follows.

OBJECTIVE

Governance

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

General purpose funding

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

Law, order, public safety

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

Health

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

Education and welfare

To contribute towards the wellbeing of people with special needs.

Community amenities

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

Recreation and culture

To provide and support community recreational and cultural pursuits.

Transport

To facilitate safe and convenient transport access.

Economic services

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

Other property and services

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

ACTIVITIES

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

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

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

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

Maintenance of pre-school buildings and the provision of seniors activities.

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

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

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

Area promotion and building control services.

Includes management of the City's investment assets.

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

16. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	0	0	243,000
General purpose funding	255,000	248,005	0
Law, order, public safety	26,200	34,493	25,100
Health	61,900	71,746	89,400
Education and welfare	102,036	91,468	88,700
Community amenities	6,572,646	6,227,716	6,260,240
Recreation and culture	5,141,500	4,364,531	3,495,370
Transport	4,713,300	4,818,387	4,167,900
Economic services	268,500	265,401	186,710
Other property and services	3,966,218	4,699,473	4,976,390
	21,107,300	20,821,220	19,532,810

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

CITY OF SUBIACO - FEES AND CHARGES 2025-2026

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
FINANCE/ADMIN:					
Rates Instalments Admin Fee	52.20	54.60	per year	Exempt	N/A
Rates adhoc Instalments Admin Fee	52.20	54.60	per year	Exempt	N/A
Rates enquires:					
- Ownership Details/Account Enquiry	49.75	52.00	per enquiry	Exempt	N/A
- Orders & Requisitions	99.45	104.00	per enquiry	Exempt	N/A
Interest on Overdue Rates & Charges	11%	11%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	11%	11%	per annum or as amended by legislation	Exempt	N/A
Dishonoured payment fee	15.00	15.00	per dishonour or as charged	Free	Excl. GST
FREEDOM OF INFORMATION ACT :					
Application Fee	30.00	30.00	per application or as amended by legislation	Exempt	N/A
Labour charge for dealing with FOI application	30.00	30.00	per hour or as amended by legislation	Exempt	N/A
Photocopy charge	0.20	0.20	per page or as amended by legislation	Exempt	N/A
WASTE SERVICES:					
Standard Residential Waste Service	391.00	408.00	per service. (May be eligible for assistance under the City's Compassionate Protocol).	Exempt	N/A
240 Litre Residential Waste Service	668.00	696.72	per service	Exempt	N/A
480 Litre FOGO Residential Waste Service	970.00	1,011.71	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service	430.10	448.60	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	734.80	766.40	per service	Taxed	Incl. GST
Extra Caddy liners	6.40	6.67	per roll	Taxed	Incl. GST
Standard Commercial Waste Service	699.00	729.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	1,915.00	1,997.34	per service	Exempt	N/A
1100 Litre commercial waste service	3,223.00	3,361.58	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	768.90	801.00	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service	2,106.50	2,197.00	per service	Taxed	Incl. GST
Extra 1100 Commercial waste service	3,545.30	3,697.74	per service	Taxed	Incl. GST
PARKS:					
Booking Fee - Low Level Risk Event	134.70	137.93	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event	202.00	206.84	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event	1,149.95	1,177.54	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event	2,590.00	2,652.16	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event	93.25	95.48	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	217.55	222.77	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	217.55	222.77	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	430.00	440.32	per event	Exempt	N/A
Bond - Medium Level Risk Event	1,080.00	1,105.92	per event	Exempt	N/A
Bond - High Level Risk Event	2,700.00	2,764.80	per event	Exempt	N/A
Bond - Very High Level Risk Event	8,600.00	8,806.40	per event	Exempt	N/A
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity				Exempt	N/A
A Bond will be applied to protect verge trees during development	Determined on application		per development	Exempt	N/A
INFRASTRUCTURE					
Reviewing of obstruction permit applications					
- Residential skip bins (short term - 1 week)	39.00	40.68	per application	Taxed	Incl. GST
- Residential permit (for construction works on verge - 3month standard period)	117.00	122.03	per application	Taxed	Incl. GST
- Commercial permit (for construction works on verge - 3 month standard period)	176.00	183.57	per application	Taxed	Incl. GST
- Full traffic management assessment	234.00	244.06	per application	Taxed	Incl. GST
- Re-issues permits and traffic management assessment - exceeding 3 month standard period).	176.00	183.57	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,844.00	1,923.29	per application	Taxed	Incl. GST
- Obstruction Permit Fees (NFP and community groups exemption - demonstrating clear benefit to the community and any projects that are directly managed by the City)	0.00	0.00	per application	N/A	N/A
Crossover application	88.00	91.78	per application	Taxed	Incl. GST
TECHNICAL SERVICES:					
Bond Inspection Fee - Pre construction	105.00	109.50	per inspection	Exempt	N/A
Bond Inspection Fee - Post construction	105.00	109.50	per inspection	Exempt	N/A
Engineering Services					
- Design	257.50	268.57	per hour	Taxed	Incl. GST
- Consultation	210.70	219.76	per hour	Taxed	Incl. GST
- Traffic Analysis	210.70	219.76	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	210.70	219.76	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development	Determined on application	Determined on application	per development	Exempt	N/A
ACCESS & AMENITY					
Parking Stations:					
Precinct 3: Daglish/Jolimont					
#15 Jersey Street	1.50	1.60	per hour. Daily Max \$5.50	Taxed	Incl. GST
#42 Stubbs Terrace	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
#44 Hay Street	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
#70 Stubbs Terrace	1.80	1.90	per hour. Daily Max \$5.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 3	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
Precinct 4: Subiaco East					
Any additional short-term paid parking in Precinct 3	1.50	1.60	per hour	Taxed	Incl. GST
#1 Hamilton Street	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
ACCESS & AMENITY					
Parking Stations:					
Precinct 4: Subiaco East (Continued..)					
#2 York Street	1.80	2.00	per hour. Daily Max \$13.00	Taxed	Incl. GST
#3 York Street	1.80	2.00	per hour. Daily Max \$13.00	Taxed	Incl. GST
#5 Subiaco Road	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
#7 Olive Street	1.80	2.00	per hour. Daily Max \$13.00	Taxed	Incl. GST
#19 Roberts Road	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
#20 Thomas Street	1.80	2.00	per hour. Daily Max \$13.00	Taxed	Incl. GST
#63 Roberts Road	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
#43 York Street	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#64 York Street	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 4	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 4	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#6 Haydn Burton Drive	1.80	2.00	per hour. Daily Max \$13.00	Taxed	Incl. GST
Precinct 5: Shenton Park					
#17 Onslow Road (Monday to Friday Inclusive)	3.00	3.20	per hour. First hour free, Daily Max \$17.00	Taxed	Incl. GST
#17 Onslow Road (Saturday and Sunday)	2.60	2.60	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
#18 Derby Road (Monday to Friday Inclusive)	3.00	3.20	per hour. First hour free, Daily Max \$17.00	Taxed	Incl. GST
#18 Derby Road (Saturday and Sunday)	2.60	2.60	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 5	3.00	3.20	per hour. Daily Max \$17.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 5	2.60	2.60	per hour. Limit Applies	Taxed	Incl. GST
Precinct 6: Central Subiaco					
#9 Theatre Gardens	3.00	3.20	per hour. Daily Max \$17.00	Taxed	Incl. GST
#32 Nicholson Road	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 6	3.00	3.20	per hour. Daily Max \$17.00	Taxed	Incl. GST
Any additional all day short-term paid parking in Precinct 6	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#77 Hamersley Road	1.80	2.00	per hour. First hour free. Daily Max \$13.00	Taxed	Incl. GST
Precinct 7: Subi Centro					
#28 Roydhouse Street (North side)	1.80	2.20	per hour. Daily Max \$14.00	Taxed	Incl. GST
#71 Carter Lane	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 7	1.80	2.20	per hour. Daily Max \$14.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 7	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#65 Vickers Lane	1.80	2.00	per hour. Daily Max \$13.00	Taxed	Incl. GST
#68 Metters Lane	1.80	2.00	per hour. Daily Max \$13.00	Taxed	Incl. GST
Precinct 8: Town Centre					
#4 Hensman Road	2.50	Free	First hour	Taxed	Incl. GST
		2.00	2 hours		
		4.90	3 hours		
#11 Barker Road	2.50	3.20	per hour. First hour free, Daily Max \$17.00	Taxed	Incl. GST
#12 Park Street	2.00	2.10	per hour. First hour free, 2 hour limit applies	Taxed	Incl. GST
#13 Rowland Street	2.50	3.20	per hour. First hour free, Daily Max \$17.00	Taxed	Incl. GST
#14 Forrester Street	2.50	3.20	per hour. First hour free, Daily Max \$17.00	Taxed	Incl. GST
#16 Hensman Road	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#22 Hay Street (Monday to Friday 8am to 6pm)	2.50	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#22 Hay Street (Monday to Friday 6pm to 8am)	5.00	5.00	Flat rate	Taxed	Incl. GST
#22 Hay Street (Saturday and Sunday)	2.50	2.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#24 Bagot Road	Free	Free	First Hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#25 Barker Road	Free	Free	First Hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 Hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 Hours	Taxed	Incl. GST
#26 Bagot Road	Free	Free	First hour	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#27 Roberts Road	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#29 Rowland Street	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#277 Barker Road	10.00	10.50	per day	Taxed	Incl. GST
#30 Barker Road	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST

ACCESS & AMENITY					
Precinct 8: Town Centre (continued)					
#36 Loretto Street	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 8am to 6pm)	2.50	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 6pm to 8am)	5.00	5.00	Flat rate	Taxed	Incl. GST
#39 Hay Street (Saturday and Sunday)	2.50	2.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#41 Railway Road, adjacent KEMH	1.80	1.90	per hour. Daily Max \$10.50	Taxed	Incl. GST
#61 Subiaco Square	4.00	4.20	Per hour	Taxed	Incl. GST
#62 Railway Road	2.50	3.20	per hour. First hour free, Daily Max \$17.00	Taxed	Incl. GST
#62A Railway Road	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#74 One Subiaco (Monday to Friday 8am to 6pm)	2.20	2.20	per hour. Daily Max \$15.00, first hour free	Taxed	Incl. GST
#74 One Subiaco (Monday to Friday 6pm to 8am)	5.00	5.00	Flat rate, first hour free	Taxed	Incl. GST
#74 One Subiaco (Saturday and Sunday)	2.20	2.20	per hour. Daily Max \$10.00, first hour free	Taxed	Incl. GST
#99 Parking Zone	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 8	2.50	3.20	per hour. Daily Max \$17.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 8	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#75 Barker Road East Side	Free	Free	First hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
#76 Churchill Avenue	Free	Free	First Hour	Taxed	Incl. GST
- 2 hours	1.90	2.00	2 hours	Taxed	Incl. GST
- 3 hours	4.70	4.90	3 hours	Taxed	Incl. GST
Other Parking Functions					
Special Purpose Parking Permits - 277 Barker Road parking stations	200.00	200.00	per month (\$10 per weekday)	Taxed	Incl. GST
Special Purpose Parking Permits - Town Centre parking stations	200.00	200.00	per month	Taxed	Incl. GST
Commercial Parking Permits - half day	10.00	10.50	per half day	Taxed	Incl. GST
Commercial Parking Permits - full day	20.00	21.00	per day	Taxed	Incl. GST
Temporary Visitor Parking Permits	6.00	6.50	Payable only after 20 free permits have been used in any 12 month period	Taxed	Incl. GST
Resident Permits - Replacement	35.00	36.50	each	Exempt	N/A
Visitors Permits - Replacement	35.00	36.50	each	Exempt	N/A
Second Visitor Permit	35.00	36.50	each	Exempt	N/A
Private Parking Compliance Service Registration	130.00	135.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	100.00	105.00	per year	Taxed	Incl. GST
Private Parking Signs (small)	70.00	70.00	per sign	Taxed	Incl. GST
Private Parking Signs (large)	80.00	80.00	per sign	Taxed	Incl. GST
Private Parking Infringement Withdrawal	40.00	42.00	each	Taxed	Incl. GST
Final Demand Fee (Parking infringement)	26.10	26.10	each or as amended by legislation	Taxed	Incl. GST
Event parking reservation	20.00	21.00	per day/day or part thereof	Taxed	Incl. GST
Forrest Square - Hire of Space	700.00	700.00	Per day or part thereof for half the space	Taxed	Incl. GST
Forrest Square - Hire of Space	1,000.00	1,000.00	Per day or part thereof for whole space	Taxed	Incl. GST
Amenity Functions					
Impounded Shopping Trolleys	35.00	36.50	each	Exempt	N/A
Impound Fee - Dogs One day	100.00	105.00	per day or part thereof (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST
Impound Fee - Dogs After day one	At cost	At cost	per day (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST
Impound Fee - Cats	100.00	105.00	per day or part thereof (or as set by Cat Haven)	Taxed	Incl. GST
Abandoned Vehicle Release Fee					
Abandoned Vehicle Release Fee - Stage 1	250.00	260.00	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	400.00	420.00	each	Exempt	Incl. GST
Impounded & portable sign	72.50	75.00	each	Taxed	Incl. GST
Other Impounded Goods	67.35	70.00	per square metre of space occupied	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
ANIMAL REGISTRATION					
Cat Registration					
Annual cat registration	20.00	20.00	per year or as amended by legislation	Exempt	N/A
Triannual cat registration	42.50	42.50	per three year or as amended by legislation	Exempt	N/A
Life time cat registration	100.00	100.00	per year or as amended by legislation	Exempt	N/A
Cats owned by pensioners	50% of fee	50% off fee	or as amended by legislation	Exempt	N/A
Application for grant or renewal of approval to breed cats	100.00	100.00	per cat or as amended by legislation	Exempt	N/A
Application for cat registration if application is made after 31 May for registration until the next 31 October	10.00	10.00	per application or as amended by legislation	Exempt	N/A
Dog Registration					
Annual registration, unsterilised dog	50.00	50.00	per year or as amended by legislation	Exempt	N/A
Annual registration, sterilised dog	20.00	20.00	per year or as amended by legislation	Exempt	N/A
Annual registration, Guide dog	Free	Free	per year or as amended by legislation	Exempt	N/A
Triannual registration, unsterilised dog	120.00	120.00	per three year or as amended by legislation	Exempt	N/A
Triannual registration, sterilised dog	42.50	42.50	per three year or as amended by legislation	Exempt	N/A
Triannual registration, Guide dog	Free	Free	per three year or as amended by legislation	Exempt	N/A
Life time registration, unsterilised dog	250.00	250.00	or as amended by legislation	Exempt	N/A
Life time registration, sterilised dog	100.00	100.00	or as amended by legislation	Exempt	N/A
Dogs owned by pensioners	50% of fee	50% of fee	or as amended by legislation	Exempt	N/A
Registration of dog kept in approved kennel establishment licensed under s27	200.00	200.00	per establishment or as amended by legislation	Exempt	N/A

HEALTH					
New Outdoor Dining Permit Application Fee	365.00	365.00	per application	Exempt	N/A
Outdoor Dining Permit Renewal Fee	120.00	125.00	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	65.00	65.00	per application	Exempt	N/A
Street Trading Permit Fee - Daily (Max 3 Days)	75.00	80.00	per day	Exempt	N/A
Street Trading Permit Fee - Monthly	335.00	350.00	per month	Exempt	N/A
Street Trading Permit Fee - Annual	930.00	970.00	per year	Exempt	N/A
Local Business Goods Display - Annual Fee Less Than 5sqm	360.00	360.00	per year	Exempt	N/A
Local Business Goods Display - Annual Fee 5sqm - 10sqm	700.00	700.00	per year	Exempt	N/A
Permanent Street Market Stall Holder Permit Application Fee	285.00	300.00	per application	Exempt	N/A
Street Market Permit Fee - Annual	1,500.00	1,565.00	per stall	Exempt	N/A
Street Market Permit Fee - Monthly	250.00	260.00	per stall	Exempt	N/A
Lodging House Registration Fee	180.00	180.00	per year or as amended by legislation	Exempt	N/A
Food business notification / registration fee (non-assessment of plans)	60.00	70.00	per application	Exempt	N/A
Food business annual risk assessment fee - high risk or 3 inspections	420.00	440.00	pro rata charges where business does not operate for full year	Exempt	N/A
Food business annual risk assessment fee - medium risk or 2 inspections	270.00	285.00	pro rata charges where business does not operate for full year	Exempt	Excl. GST
Food business annual risk assessment fee - low risk or 1 inspection	135.00	140.00	pro rata charges where business does not operate for full year	Exempt	N/A
Late Payment of Health Services fees	60.00	60.00	per month after first request	Exempt	N/A
Assessment of Fees	250.00	270.00	per application	Taxed	Incl. GST
Food Safety Program Verification	350.00	365.00	per application	Exempt	Incl. GST
Food business re-inspection fee	135.00	150.00	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	Taxed	Incl. GST
Food Business Inspection Fee	100.00	105.00	per inspection for Exempt Food businesses or similar as determined by an authorised officer under the Food Act 2008	Exempt	Incl. GST
One Off Temporary Food Business Application Fee	80.00	85.00	per application	Exempt	Incl. GST
Event Temporary Food Business Application Fee	150.00	160.00	per event	Exempt	Incl. GST
Subiaco Farmers Market Application Fee	50.00	52.00	per application	Exempt	Incl. GST
Subiaco Farmers Market Renewal Fee	150.00	160.00	per year	Exempt	Incl. GST
Temporary food business administration fee - Charity and Community Group	Free	Free	Per application	Exempt	N/A
Settlement enquiry - food business	150.00	160.00	per application	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETPS	210.00	220.00	per certificate	Free	Excl. GST
Liquor Act Section 39 & 55 Certification & ETPS - Charitable and Not For Profit	Free	Free	per certificate	N/A	N/A
Application for "approval of a non complying event" - Regulation 18 Environmental Protection (Noise) Regulations 1997	1000.00	1000.00	per application or as amended by legislation	Exempt	N/A
Late fee Application for "approval of a non complying event"	25% of the application fee	25% of the application fee	per application or as amended by legislation	Exempt	N/A
Application Fee (noise management plan waste collection/other works - non local government)	500.00	500.00	per application or as amended by legislation	Exempt	N/A
Outdoor Decks - Application	730.00	760.00	per application	Exempt	N/A
Outdoor Decks - Renewal	700.00	700.00	per parking bay, per year	Exempt	N/A
Application for approved venue	150,000.00	15,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	Exempt	N/A
Late Notice of Notifiable Event Fee	500.00	500.00	per application or as amended by legislation	Exempt	N/A
Laboratory analysis request	200.00	210.00	per hour per request plus analysis cost	Taxed	Incl. GST
Officer Time	110.00	115.00	per hour per analysis and/or inspection	Taxed	Incl. GST
Public Building - Inspection Fee	120.00	125.00	per inspection	N/A	N/A
Application for approval of a public building	125.00	871.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - <100 patrons	100.00	50.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 100 to 600 patrons	300.00	150.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 601 to 1,500 patrons	600.00	300.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 1,501 to 5,000 patrons	1,000.00	570.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 5,001 to 15,000 patrons	1,300.00	700.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - >15,001 patrons	1,740.00	871.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - Charitable or Community Based Not for Profit Organisation	Free	Free	per application or as amended by legislation	Exempt	N/A
Application for the approval of a sewage treatment apparatus	118.00	118.00	per application or as amended by legislation	Exempt	N/A
Issue of a permit to use a sewage treatment apparatus	118.00	118.00	per permit or as amended by legislation	Exempt	N/A
Application to keep bees	400.00	420.00	per application	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Noise Management Plan - Assessment Fee	260.00	275.00	per plan	Exempt	Incl GST
Noise Management Plan or Acoustic Report - reassessment fee	120.00	120.00	Per application	Taxed	Incl GST
Noise Management Plan - Late Application Fee	400.00	400.00	Per application	Taxed	Incl GST
Noise monitoring fee (per hour)	200.00	200.00	per hour	Taxed	Incl GST
Aquatic - Annual Fee (Inspection and Sampling)	150.00	155.00	per year	Exempt	N/A
Aquatic - Reinspection	100.00	105.00	per inspection	Exempt	N/A
Skin Penetration Application	60.00	65.00	per application	Exempt	N/A
Skin Penetration Inspection Fee	100.00	105.00	per inspection	N/A	N/A
BUILDING					
Certified application for a building permit (s. 16(1)) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Exempt	N/A
Certified application for a building permit (s. 16(1))for building works for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	0.09% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Exempt	N/A
Uncertified application for a building permit (s. 16(1))	0.32% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	0.32% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Exempt	N/A
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	110.00	110.00	per application or as amended by legislation	Exempt	N/A
BUILDING (continued)					
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 2 to Class 9 building	\$110.00 for each storey of the building	\$110.00 for each storey of the building	per application or as amended by legislation	Exempt	N/A
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	110.00	110.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a completed building (s. 46)	110.00	110.00	per application or as amended by legislation	Exempt	N/A
Application for a temporary occupancy permit for an incomplete building (s. 47)	110.00	110.00	per application or as amended by legislation	Exempt	N/A
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	110.00	110.00	per application or as amended by legislation	Exempt	N/A
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	110.00	110.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	0.18% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Taxed	Incl. GST
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	0.38% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Taxed	Incl. GST
Application to replace an occupancy permit for an existing building (s. 52(1))	110.00	110.00	per application or as amended by legislation	Exempt	N/A
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	110.00	110.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	Exempt	N/A
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	110.00	110.00	per application or as amended by legislation	Exempt	N/A
Certificate of Design Compliance - Value of works \$30,000 or less	344.05	344.05	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works- Value of works \$30,000 or less	599.25	599.25	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	490.50	490.50	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	832.30	832.30	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	627.00	627.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	1,076.50	1,076.50	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of works	\$450.00 plus 0.1% of the estimated value of works	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works more than \$100,000	\$900.00 plus 0.1% of the estimated value of the works	\$900.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,000 or less	344.05	344.05	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	599.25	599.25	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	490.50	490.50	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	832.30	832.30	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	627.00	627.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	1,076.50	1,076.50	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of works	\$450.00 plus 0.1% of the estimated value of works	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works more than \$100,000	\$900 plus 0.1% of the estimated value of the works	\$900 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,000 or less	344.05	344.05	per application	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	599.25	599.25	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	490.50	490.50	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	832.30	832.30	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	627.00	627.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	1,076.50	1,076.50	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of works	\$450.00 plus 0.1% of the estimated value of works	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 plus 0.1% of the estimated value of works	\$900.00 plus 0.1% of the estimated value of works	per application	Taxed	Incl. GST
Request for Registered Building Surveyor Consultancy or Site Inspection Services	144.25	144.25	per hour	Taxed	Incl. GST
Sign Licence Fee	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Exempt	N/A
Hoarding, Material on street	1.00	1.00	per month per m2 or as amended by legislation	Exempt	N/A
Photocopying	0.50	0.50	per A4 equivalent	Taxed	Incl. GST
Plan Copy (external printing)	Cost	Cost	cost of external printing provider	Taxed	Incl. GST
Plan Archival Search	55.50	55.50	per search request	Taxed	Incl. GST
Plan Archival Search - Commercial / Industrial	133.20	133.20	per search request	Taxed	Incl. GST
Annual Pool Inspection Fee	58.45	58.45	per pool per year	Exempt	N/A
Unscheduled Pool Inspection Fee	133.20	133.20	per inspection (includes copy of inspection report)	Taxed	Incl. GST
Request additional copy of swimming pool inspection report	38.80	38.80	per request	Taxed	Incl. GST
Building Services Levy - Building Permit (Work value \$45,000 or less)	61.65	61.65	per application as amended by legislation	Exempt	N/A
Building Services Levy - Building Permit (Work value more than \$45,000)	0.137% of the value of work	0.137% of the value of work	per application as amended by legislation	Exempt	N/A
Building Services Levy - Demolition Permit (Work value \$45,000 or less)	61.65	61.65	per application as amended by legislation	Exempt	N/A
Building Services Levy - Demolition Permit (Work value more than \$45,000)	0.137% of the value of work	0.137% of the value of work	per application as amended by legislation	Exempt	N/A
BUILDING (continued)					
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	61.65	61.65	Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value \$45,000 or less)	123.30	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value more than \$45,000)	0.274% of the value of work	0.274% of the value of work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Construction Industry Training Fund - Value of works more than \$20000	0.2% of the value of work	0.2% of the value of work	per application as amended by legislation	Exempt	N/A
Smoke alarms alternative solution application fee	179.40	179.40	per application	Exempt	N/A
PLANNING					
Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out 1 and the estimated cost of the development is —					
(a) not more than \$50 000	147.00	147.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(b) more than \$50 000 but not more than \$500 000	0.32% of the estimated cost of development	0.32% of the estimated cost of development	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(c) more than \$500 000 but not more than \$2.5 million	\$1 700 + 0.257% for every \$1 in excess of \$500 000	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(d) more than \$2.5 million but not more than \$5 million	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(e) more than \$5 million but not more than \$21.5 million	\$12 633 + 0.123% for every \$1 in excess of \$5 million	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(f) more than \$21.5 million	34,196.00	34,196.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
2 Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee	The fee in item 1 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	N/A
3 Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	739.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
4 Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
5A. Determining an application to amend or cancel development approval	295.00	295.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced	222.00	222.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
7 Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee	The fee in item 6 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	N/A
8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	73.00	73.00	Or as amended by legislation	Exempt	N/A
9 Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	N/A
12 Providing a zoning certificate	73.00	73.00	Or as amended by legislation	Exempt	N/A
13 Replying to a property settlement questionnaire	73.00	73.00	Or as amended by legislation	Exempt	N/A
14 Issue of written planning advice	73.00	73.00	Or as amended by legislation	Exempt	N/A
Subdivision					
5 Providing a subdivision clearance for —					
(a) not more than 5 lots	73.00	73.00	or as amended by legislation	Exempt	N/A
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot	\$73 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	Exempt	N/A
Subdivision (continued)					
5 Providing a subdivision clearance for —					
(c) more than 195 lots	7,393.00	7,393.00	or as amended by legislation	Exempt	N/A
Change of Use					
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	295.00	295.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Free	N/A
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee	The fee in item 10 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
Local Planning Scheme Amendments, Structure Plans and Local Development Plans					
Initiation fee - Basic amendment	\$3,000 (refund \$2,000 if not initiated)	\$3,000 (refund \$2,000 if not initiated)		Exempt	N/A
Initiation fee - Standard amendment	\$6,000 (refund \$5,000 if not initiated)	\$6,000 (refund \$5,000 if not initiated)		Exempt	N/A
PLANNING (continued)					
Initiation fee - Complex	\$6,500 (refund \$5,500 if not initiated)	\$6,500 (refund \$5,500 if not initiated)		Exempt	N/A
Processing Fees	\$30.20 - \$88.00 per hour as per Regulations	\$30.20 - \$88.00 per hour as per Regulations	or as amended by legislation	Exempt	N/A
Structure Plan	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Exempt	N/A
Local Development Plan	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Exempt	N/A
Other					
Public consultation of DA (complex application)	1,072.25	1,072.25	each	Taxed	Incl. GST
Public consultation of DA (standard application)	134.05	134.05	each	Taxed	Incl. GST
Street numbering requests	122.90	122.90	each	Exempt	N/A
Request for copies of plans	73.00	73.00	per search request	Exempt	N/A
Additional Design Review Panel Considerations (p/hr)	1,350.00	1,350.00	per hour	Taxed	Incl. GST
Deemed-to-comply check for Single Houses	295.00	295.00	each	Exempt	N/A
Local Planning Scheme No. 5 Map (printed copy)	36.30	36.30	each	Exempt	N/A
Local Planning Scheme No. 5 Text (printed copy)	29.85	29.85	each	Exempt	N/A
Planning Policy Manual (printed copy)	29.85	29.85	each	Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	60.25	60.25	each	Exempt	N/A
Subiaco Planning Strategy (printed copy)	60.25	60.25	each	Exempt	N/A
Liquor Control Act section 40 certificate	82.90	82.90	each	Exempt	N/A
COMMUNITY DEVELOPMENT					
Community Programs					

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Various Community Events	By event	By event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
Positive Ageing	By event	By event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
LIBRARY					
Replacement of non-returned item	Cost	Cost	per item	Taxed	Incl. GST
Photocopying - Black & White A4	0.20	0.20	per page	Taxed	Incl. GST
Photocopying - Black & White A3	0.30	0.30	per page	Taxed	Incl. GST
Photocopying - Colour A4	1.00	1.00	per page	Taxed	Incl. GST
Photocopying - Colour A3	1.50	1.50	per page	Taxed	Incl. GST
Computer Printing - Black & White A4	0.20	0.20	per page	Taxed	Incl. GST
Computer Printing - Black & White A3	0.30	0.30	per page	Taxed	Incl. GST
Computer Printing - Colour A4	1.00	1.00	per page	Taxed	Incl. GST
Computer Printing - Colour A3	1.50	1.50	per page	Taxed	Incl. GST
Replacement Cards	5.00	5.00	per individual	Taxed	Incl. GST
Library Bags	2.00	2.00	per bag	Taxed	Incl. GST
Interlibrary loans	16.50-30	16.50-30	per item	Taxed	Incl. GST
Library events	by event	by event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
MUSEUM					
Museum Photographic reproduction -various photograph sizes	by size	by size	To be determined by size of image purchasing	Taxed	Incl. GST
School Visits (City of Subiaco School)	Free	Free	per student	N.A.	N.A.
School Visits (NON City of Subiaco School)	2.00	6.00	per student	Exempt	N/A
Research Fees - Under Thirty Minutes Research	Free	Free	To be determined by museum staff	Taxed	Incl. GST
Research Fees - First Hour of research	50.00	50.00	by time	Taxed	Incl. GST
Research Fees - Per Hour after first hour	32.00	32.00	by time	Taxed	Incl. GST
Research Fees - Student (Secondary and University) - One Hour	Free	Free	by time	Exempt	N/A
Object retrieval and viewing	30.00	30.00	per box	Taxed	Incl. GST
Retail items	Market Value	Market Value	per item	Taxed	if applicable
RECREATION SERVICES - LORDS					
ADMINISTRATION					
Administration Fee	91.15	95.00	Per event	Taxed	Incl. GST
Bond - Event Hire - Base Rate	518.00	520.00	Per Booking	Exempt	N/A
Bond - Event Hire - Top Rate	10,000.00	10,000.00	Per Event	Exempt	N/A
Facility Hire - Cleaning Fee	131.00	135.00	Per Hour / Staff	Taxed	Incl. GST
Retail Items	Market Value	Market Value	Per Item	Taxed	if applicable
Seasonal Promotional Discount	5-25%	5-25%	Per Item	Taxed	Incl. GST
Storage fee	57.00	59.50	Per square metre per annum	Taxed	Incl. GST
RECREATION SERVICES - LORDS (continued)					
ADMINISTRATION					
After Hours Opening - Centre	252.00	263.00	per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
CENTRE SERVICES					
Facility Hire					
Meeting Room	42.00	45.00	Per Hour	Taxed	Incl. GST
Squash Walkway	27.00	28.00	Per Hour	Taxed	Incl. GST
Cafe					
Beverage Items	Market Value	Market Value	Per item	Taxed	if applicable
Food Items	Market Value	Market Value	Per item	Taxed	if applicable
Alcohol Items	Market Value	Market Value	Per item	Taxed	Incl. GST
Retail items	Market Value	Market Value	Per item	Taxed	if applicable
Catering package	Market Value	Market Value	Per order	Taxed	if applicable
End of day discount	25-50%	25-50%	Per item	Taxed	Incl. GST
Staff hire	52.00	54.00	Per hour / staff	Taxed	Incl. GST
Cafe					
After Hours Opening - Café	119.00	125.00	Per hour	Taxed	Incl. GST
Creche					
Single Creche Visit - Member 120min	6.00	6.25	Per child per visit	Taxed	Incl. GST
Single Creche Visit - Non member 120min	9.00	9.40	Per child per visit	Taxed	Incl. GST
Five Visit Pass - 120min session	30.00	31.30	Per 5 Visit pass	Taxed	Incl. GST
Ten Visit Pass - 120min session	55.00	56.25	Per 10 Visit pass	Taxed	Incl. GST
Twenty Visit Pass - 120min session	106.00	112.50	Per 20 visit pass	Taxed	Incl. GST
School Holiday Program	Market Value	Market Value	Per visit, per child	Taxed	Incl. GST
Second and subsequent child discount - single visit	25%	25%	per single visit for 2nd and subsequent child(ren)	Taxed	Incl. GST
Lifestyle Program					
Casual Visit	Market Value	Market Value	Per person per visit	Taxed	Incl. GST
Term Enrolment	Market Value	Market Value	Per Person Per Term	Taxed	Incl. GST
Health and fitness challenge	Market Value	Market Value	per person per program	Taxed	Incl. GST
Birthday parties					

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Single Child	8.50	8.75			
Consumables	17.50	18.00	Per child	Taxed	Incl. GST
Party room set up	15.00	15.50	Per Party	Taxed	Incl. GST
	78.00	81.00	Per party	Taxed	Incl. GST
HEALTH AND FITNESS					
Casual Entry					
Casual Group Fitness or Gym Visit	20.50	21.00	Per class or visit	Taxed	Incl. GST
Group entry - Gym or pool or group fitness class	8.50	8.75	Per visit	Taxed	Incl. GST
Special Event Entry	Market Value	Market Value	Per visit	Taxed	Incl. GST
Lords Group Fitness Community Class	5.00	5.00	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Gold Fitness Casual Entry	10.00	10.00	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Special Promotion	Free	Free	Per visit	Taxed	Incl. GST
Memberships					
Administration Fees					
Direct Debit Transaction Fee	0.50	0.50	per transaction	Taxed	Incl. GST
Direct Debit Establishment Fee	2.50	5.00	Per account establishment	Taxed	Incl. GST
Direct Debit Cancellation Fee	30 days notice	30 days notice	per cancellation	Taxed	Incl. GST
Replacement Band/Fob	6.50	7.00	per lost band/fob	Taxed	Incl. GST
Fitness Passport Fob		15.00	per fob	Taxed	Incl. GST
New Memberships					
Visit Pass - 10	190.00	195.00	per 10 visit pass	Taxed	Incl. GST
Day Member - 12 Months	949.00	980.00	Per 12 months	Taxed	Incl. GST
Day Member - Direct Debit. Change name to Day Member- Flexi	36.00	37.50	Per fortnight	Taxed	Incl. GST
Allied Health Member - 3 Months	290.00	300.00	Per 3 months	Taxed	Incl. GST
Teen Member (14-16 year olds) - Flexi	28.45	29.50	Per fortnight	Taxed	Incl. GST
Full Member - 12 Months - Fixed Term	1,105.00	1,150.00	Per 12 months	Taxed	Incl. GST
Full Member - Flexi	42.00	43.00	Per fortnight	Taxed	Incl. GST
Full Member - Team Captain	Free	Free	Per sports competition season	Taxed	Incl. GST
Day Access - Subiaco Recovery Network	40.00	41.75	Per month	Taxed	Incl. GST
Corporate Memberships - 3 Months	290.00	300.00	Per 3 months	Taxed	Incl. GST
Corporate Direct Debit		43.00	monthly debit	Taxed	Incl. GST
Wellness Membership Add on	Market Value	Market Value	Per fortnight	Taxed	Incl. GST
Wellness 10 Pack	Market Value	Market Value	per 10 visit pass	Taxed	Incl. GST
Pool Memberships. Only Seniors Discount applies					
Pool only member - 1 month - Fixed Term	41.00	42.50	per month	Taxed	Incl. GST
Pool only member - 12 months - Fixed Term	481.00	500.00	per year	Taxed	Incl. GST
Pool only member - Flexi	18.50	19.00	per fortnight	Taxed	Incl. GST
Corporate Memberships					
100 Visit Card	1,025.00	1,065.00	Per 100 Visit pass	Taxed	Incl. GST
200 Visit Card	1,935.00	2,015.00	Per 200 Visit pass	Taxed	Incl. GST
400 Visit Card	3,400.00	3,800.00	Per 400 Visit pass	Taxed	Incl. GST
Membership discounts & Concessions					
Group Membership	10%	10%	Per person (minimum 4 people)	Taxed	Incl. GST
Student Membership	15%	15%	Per person	Taxed	Incl. GST
Concession Membership	15%	15%	Per person	Taxed	Incl. GST
Over 80 years	100%	100%	Per person	Taxed	Incl. GST
Seasonal Promotions	10-50%	10-50%	Per person	Taxed	Incl. GST
Corporate Discounts		5-20%	Per person	Taxed	Incl. GST
Seniors Card and Veterans Goldcard Membership	20%	20%	Per person	Taxed	Incl. GST
Pool					
Not For Profit Group - Single Lane	27.00	28.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane Regular hirer	29.00	30.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane	37.50	39.00	Per hour per lane	Taxed	Incl. GST
RECREATION SERVICES - LORDS (continued)					
Group Fitness					
Facility Hire					
Main Studio 1	79.50	82.50	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (inc spin bikes)	69.00	71.50	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (not inc spin bikes)	43.00	44.50	Per hour	Taxed	Incl. GST
Group Fitness Instructor	96.00	100.00	Per class	Taxed	Incl. GST
Consult Room	Market Value	Market Value	Per hour	Taxed	Incl. GST
Personal Training					
45 minute Session	78.00	80.00	per 45min session.	Taxed	Incl. GST
45 minute Session (Non-member)		95.00			
45 minute session - 10 pack	738.00	750.00	per 10 pack	Taxed	Incl. GST
45 minute session - 2 people (member)	108.50	115.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
45 minute session - 2 people (Non-member, 1 or more)		127.00			
Teen Program (1 session per week)		115.00	Per term		
Teen Program (2 sessions per week)		200.00	Per term		
Body Scan (non-member)	15.00	15.50	Per person per scan	taxed	Incl. GST
Small group training	Market Rate	Market Rate	per person per session	Taxed	Incl. GST
SPORTS					
Competitions					
Team Nomination Fee	144.00	150.00	Per team nomination	Taxed	Incl. GST
Senior Sports Team Game Fee	72.00	75.00	Per team per game	Taxed	Incl. GST
Junior Sports Team Game Fee	58.00	58.00	Per team per game	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Team Withdrawal Fee	144.00	150.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	144.00	150.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	108.00	112.50	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: More than 24hrs notice	72.00	75.00	Per team per forfeit	Taxed	Incl. GST
Bib Hire	5.00	5.00	Per set	Taxed	Incl. GST
Sports Courts					
Sports Courts Casual Use	8.00	8.00	Per person, applies to basketball and futsal only	Taxed	Incl. GST
Casual court use - Pickleball	10.00	15.00	per person, max of 2 hours	Taxed	Incl. GST
Casual court use - Pickleball 10 visit pass		135.00			
Sports Courts casual use - 5 visit pass	39.50	40.00	Applies to basketball and futsal only	Taxed	Incl. GST
Sports Courts casual use - 10 visit pass	69.00	72.00	per person per 10 pack. Applies to basketball and futsal only	Taxed	Incl. GST
Lords Member or Team Discount on court hire	15%	15%	per booking	Free	N/A
Schools and State Sporting Associations / Clubs / Not for profits	30%	30%	per booking	Free	N/A
Discount - regular hirer (Commercial)	10%	0.10	per booking	Taxed	N/A
Sports Court 1/2 Court General Hire.	35.00	36.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Sports Court Full Court - Day Rate		440.00	8 Hour hire full court		
Sports Court Full Court - Half Day Rate		224.00	4 Hour hire full court		
Sports Court Full Court General Hire	55.00	56.00	Per hour per court	Taxed	Incl. GST
Small Court Hire	23.00	24.00	Per hour per court	Taxed	Incl. GST
Sports Court Small Court - Day Rate		185.00	8 Hour hire small court		
Sports Court Small Court - Half Day Rate		96.00	4 Hour hire full court		
Volleyball Setup Fee	88.00	90.00	per booking of 3 or more courts	Taxed	Incl. GST
Corporate Challenge Team Registration	500.00	500.00	Based of a 9 week season inclusive of 2 weeks of Finals	Taxed	Incl. GST
Officials fee	45.00	46.00	Per person, per hour	Taxed	Incl. GST
Racquet hire	5.00	7.50	Per racquet per booking	Taxed	Incl. GST
Tennis Court hire - online booking	38.00	39.50	Per hour per court	Taxed	Incl. GST
Tennis Court hire	38.00	39.50	Per hour per court	Taxed	N/A
Squash Courts					
Casual Hire - Non Peak, before 5pm	24.50	25.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	31.00	32.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Squash bookings online fee	29.00	30.00	Per hour per court	Taxed	Incl. GST
Discount - Subiaco Kings Squash Club members	20%	0.20	Per hour per court	Taxed	Incl. GST
COMMUNITY FACILITIES					
Shenton Park Community Centre					
Main Hall - 100 persons	72.00	75.00	per hour	Taxed	Incl. GST
Main Hall Day Rate	458.40	470.00	per day	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	31.60	32.00	per hour	Taxed	Incl. GST
Activity Room (Room 2)	15.55	16.00	per hour	Taxed	Incl. GST
Activity Room - Day Rate	201.60	205.00	per day	Taxed	Incl. GST
Sound System Hire	61.10	62.50	per booking	Taxed	Incl. GST
The Palms Community Centre					
Main Hall - 100 persons	106.20	107.00	per hour	Taxed	Incl. GST
Main Hall - Day Rate	661.95	690	per day	Taxed	Incl. GST
Subiaco Community Training Space (located at The Palms Community Centre)					
Training Space - 20 people	34.20	36.00	per hour	Taxed	Incl. GST
Training Space Day rate	218.75	230.00	per day	Taxed	Incl. GST
Meeting room - 8 people	23.85	25.00	per hour	Taxed	Incl. GST
Meeting Room Day Rate	145.40	152.00	per day	Taxed	Incl. GST
Office 1 - 3 people	14.00	15.00	per hour	Taxed	Incl. GST
Office 1 Day Rate	87.90	92.00	per day	Taxed	Incl. GST
Office 2 - 3 people	14.00	15.00	per hour	Taxed	Incl. GST
Office 2 Day Rate	87.90	92.00	per day	Taxed	Incl. GST
Subiaco Community Centre					
Tom Dadour Community Centre					
West Hall - 55 persons	45.05	47.00	per hour	Taxed	Incl. GST
West Hall - Day Rate	285.20	298.00	per day	Taxed	Incl. GST
East Hall - 100 persons	51.60	55.00	per hour	Taxed	Incl. GST
East Hall - Day Rate	329.20	345.00	per day	Taxed	Incl. GST
Outdoor Garden Area	30.45	32.00	per hour	Taxed	Incl. GST
Community Centre Hire - Discounts available					
Community Casual - Subiaco	10%	10%	per booking	Taxed	Incl. GST
Not for Profit	60%	60%	per booking	Taxed	Incl. GST
COMMUNITY FACILITIES (continued)					
Community Centre Hire - Discounts available					
Administration Fees					
Public Liability insurance cover - Hire up to \$20 *	14.20	14.50	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire up to \$50 *	28.45	29.00	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire over \$50 *	81.85	85.00	per hire	Taxed	Incl. GST
* Where hirer does not provide their own cover. An excess of \$1,000 applies to all claims under the City's policy					
Booking adjustment fee	10.00	11.00	Per booking alteration	Taxed	Incl. GST
Administration Fee	59.00	60.00	Per booking alteration	Taxed	Incl. GST
Cancellation Fee (> 14 days notice)	20%	20%	Per booking	Taxed	Incl. GST
Cancellation Fee (< 14 days notice)	100%	100%	Per booking	Taxed	Incl. GST
Cost of security callout	Market rate	Market Rate	per breach	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2024-2025 SCHEDULED FEE	2025-2026 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
Breach of Terms & Conditions	114.00	120.00	per breach	Taxed	Incl. GST
Cleaning charge	350.00	400.00	Per booking	Taxed	Incl. GST
Scoreboard Administration Fee		25.00	Per block of bookings		
Event Manager Fee		Market rate	Per event		
Low Risk Administration Fee - Community Centre		100.00			
High Risk Administration Fee - Community Centre		200.00			
Bonds					
Key deposit for keys on permanent loan.	77.70	80.00	per key	Exempt	N/A
Lost keys, damage and extra cleaning.	Market rate	market rate	Per hour - minimum of 2 hours	Exempt	N/A
Community Casual Bookings - No Alcohol	400.00	400.00	per booking	Exempt	N/A
Community Casual Bookings - with Alcohol	1,250.00	1,250.00	per booking	Exempt	N/A
Parties / Functions - 16, 17, 18th and 21st Birthday, Bucks and Hens Parties	5,000.00	5,000.00	per booking	Exempt	N/A
Commercial Events - Top Rate	10,000.00	10,000.00	per booking	Exempt	N/A
Storage					
Small	28.45	30.00	Per month	Taxed	Incl. GST
Medium	56.80	60.00	Per month	Taxed	Incl. GST
Large	113.65	120.00	Per month	Taxed	Incl. GST
Personal Training Permit Fees					
Small Group					
Small Group Summer	212.40	212.40	Per group	Taxed	Incl. GST
Small Group Winter	159.55	159.55	Per group	Taxed	Incl. GST
Small Group Annual	318.05	318.05	Per group	Taxed	Incl. GST
Medium Group					
Medium Group Summer	424.75	424.75	Per group	Taxed	Incl. GST
Medium Group Winter	318.05	318.05	Per group	Taxed	Incl. GST
Medium Group Annual	636.10	636.10	Per group	Taxed	Incl. GST
Large Group					
Large Group Summer	636.10	636.10	Per group	Taxed	Incl. GST
Large Group Winter	477.60	477.60	Per group	Taxed	Incl. GST
Large Group Annual	955.20	955.20	Per group	Taxed	Incl. GST
Active Reserves					
Commercial Use of Parks and Reserves - general	Market rate	Market rate	Per booking	Taxed	Incl. GST
Commercial Use of Parks and Reserves - registered not for profit organisation	Market rate	Market rate	Per booking	Taxed	Incl. GST
Casual Use of Sports Spaces	23/24 rate + CPI	23/24 rate + CPI	Per field, per session	Taxed	Incl. GST
Tennis Club Court Usage	25% of annual maintenance cost	25% of annual maintenance cost	based on prior 3 year average	Taxed	Excl. GST
Cricket Club Turf Wicket Usage	5% of annual maintenance cos	5% of annual maintenance cos	based on prior 3 year average	Taxed	Excl. GST
Active Reserves - Floodlight usage	23/24 rate + CPI	23/24 rate + CPI	per hour per field	Taxed	Incl. GST
Active Reserves Playing Field Usage - Juniors	10% of annual maintenance cost	10% of annual maintenance cost	per hour	Taxed	Excl. GST
Active Reserves Playing Field Usage - Seniors	20% of annual maintenance cost	20% of annual maintenance cost	per hour	Taxed	Excl. GST

City of Subiaco
2025-26 Capital Works Program

Description	Municipal Funding	Grants	Contributions	Transfer from Reserve	Transfer From Reserve Carry Forward	Proceeds Sale of Assets	Proceeds from Borrowings	2025-26 Total
Buildings								
Administration on Bishop	-	-	-	10,000	-	-	-	10,000
EH Parker Library	-	-	-	35,000	-	-	-	35,000
Fallen Soldiers Memorial	-	-	-	100,000	-	-	-	100,000
Lords	-	-	-	500,000	-	-	-	500,000
Mt Claremont Depot	-	-	-	250,000	-	-	-	250,000
Museum	-	-	-	70,000	-	-	-	70,000
Palms Community Centre	-	-	-	75,000	-	-	-	75,000
Shenton Park Community Centre	-	-	-	800,000	-	-	-	800,000
Subiaco Oval Pavilion	-	-	-	10,000	-	-	-	10,000
Tom Dadour Community Centre	-	-	-	45,000	-	-	-	45,000
Buildings - Sub Total	-	-	-	1,895,000	-	-	-	1,895,000
Furniture and Equipment								
IT Infrastructure	-	-	-	760,000	200,000	-	-	960,000
Sports Infrastructure	-	-	-	31,000	-	-	-	31,000
Ticket Machines	-	-	-	250,000	-	-	-	250,000
Furniture and Equipment - Sub Total	-	-	-	1,041,000	200,000	-	-	1,241,000
Plant and Equipment								
Heavy Vehicles	-	-	-	1,850,000	1,103,000	570,000	-	3,523,000
Light Vehicles	-	-	-	131,000	130,000	155,000	-	416,000
Major Plant	-	-	-	145,000	-	25,000	-	170,000
Small Plant	-	-	-	35,000	-	5,000	-	40,000
Plant and Equipment - Sub Total	-	-	-	2,161,000	1,233,000	755,000	-	4,149,000

City of Subiaco
2025-26 Capital Works Program

Description	Municipal Funding	Grants	Contributions	Transfer from Reserve	Transfer From Reserve Carry Forward	Proceeds Sale of Assets	Proceeds from Borrowings	2025-26 Total
Roads								
Road Resurfacing	-	994,082	-	651,475	50,000	-	-	1,695,557
Pedestrian / Warden Crossings	-	-	-	476,362	230,000	-	-	706,362
Traffic Signals	-	-	-	156,215	39,996	-	-	196,211
Rokeby Road South	-	-	-	2,745,386	1,178,850	-	-	3,924,236
Subi-East Precinct	-	-	-	7,273	60,000	-	-	67,273
Subiaco Station Precinct	-	-	-	6,060	50,000	-	-	56,060
Stubbs Tce LATM	-	-	-	35,060	21,000	-	-	56,060
Heytesbury Rd/Sadlier Rd Safety Improvement	-	-	-	22,424	-	-	-	22,424
Rowland Street Car Station Upgrade	-	-	-	30,302	250,000	-	-	280,302
Roads - Sub Total	-	994,082	-	4,130,557	1,879,846	-	-	7,004,485
Paths								
Cycling Improvements	-	33,333	-	84,847	50,000	-	-	168,180
Footpath Upgrades	-	-	-	196,772	-	-	-	196,772
Salvado Road PSP	-	119,950	-	149,028	-	-	-	268,978
Paths - Sub Total	-	153,283	-	430,647	50,000	-	-	633,930
Drainage								
Drainage Upgrades	-	-	-	420,452	-	-	-	420,452
1 in 100 Year Event	-	-	-	60,604	500,000	-	-	560,604
Drainage - Sub Total	-	-	-	481,056	500,000	-	-	981,056

City of Subiaco
2025-26 Capital Works Program

Description	Municipal Funding	Grants	Contributions	Transfer from Reserve	Transfer From Reserve Carry Forward	Proceeds Sale of Assets	Proceeds from Borrowings	2025-26 Total
Parks								
Street Greening Projects	-	-	-	564,481	533,900	-	-	1,098,381
Lake Environment Improvements	-	-	-	61,263	-	-	-	61,263
Landscaping	-	-	-	1,295,586	455,123	-	-	1,750,709
Market Square Park Upgrades	-	-	-	168,181	-	-	-	168,181
Park Lighting	-	-	-	17,431	143,810	-	-	161,241
Playgrounds	-	-	-	131,765	540,960	-	-	672,725
Public Furniture	-	-	-	10,364	85,510	-	-	95,874
Reticulation	-	-	-	40,226	331,870	-	-	372,096
Storm Water Quality Strategy	-	-	-	96,940	-	-	-	96,940
Streetscape Improvements	-	-	-	224,242	-	-	-	224,242
Parks - Sub Total	-	-	-	2,610,479	2,091,173	-	-	4,701,652
Other Infrastructure								
Bus Stop Upgrade Program	-	-	-	124,242	100,000	-	-	224,242
LED Streetlight Upgrade	-	-	-	329,971	-	-	-	329,971
Public Art	-	-	-	320,000	-	-	-	320,000
Seddon Street Upgrade	-	-	-	10,000	-	-	-	10,000
Greenwalks - Laneway and Public Realm Improvements	-	-	-	550,000	-	-	-	550,000
SubiPOP Forrest Walk	-	-	-	40,000	-	-	-	40,000
Other Infrastructure - Sub Total	-	-	-	1,374,213	100,000	-	-	1,474,213
Capital - Total	-	1,147,365	-	14,123,952	6,054,019	755,000	-	22,080,336