CITY OF SUBIACO

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

CITY OF SUBIACO
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	29,411,188	28,213,127	28,128,259
Grants, subsidies and contributions		923,500	917,182	715,700
Fees and charges	15	23,842,159	23,228,702	21,107,300
Interest revenue	10(a)	4,883,000	4,911,824	3,875,000
Other revenue		1,002,251	947,503	837,453
		60,062,098	58,218,338	54,663,712
Expenses				
Employee costs		(29,347,696)	(26,235,732)	(26,246,071)
Materials and contracts		(23,612,380)	(20,088,641)	(20,334,483)
Utility charges		(1,012,213)	(999,942)	(854,087)
Depreciation	6	(9,339,602)	(8,831,584)	(8,617,329)
Finance costs	10(c)	(276,214)	(325,071)	(398,214)
Insurance		(601,579)	(586,784)	(681,308)
Other expenditure		(1,784,078)	(1,714,453)	(1,882,349)
		(65,973,762)	(58,782,207)	(59,013,841)
		(5,911,664)	(563,869)	(4,350,129)
Capital grants, subsidies and contributions		2,063,776	993,234	1,147,365
Profit on asset disposals	5	77,150	815,318	184,065
Loss on asset disposals	5	(46,540)	(43,727)	(15,000)
Fair value adjustments to financial assets at fair value through profit or loss		250,000	248,352	0
		2,344,386	2,013,177	1,316,430
Net result for the period		**(3,567,278)**	**1,449,308**	**(3,033,699)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(3,567,278)**	**1,449,308**	**(3,033,699)**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		29,411,188	26,679,969	28,128,259
Grants, subsidies and contributions		923,500	1,284,862	715,700
Fees and charges		23,842,159	23,228,702	21,107,300
Interest revenue		4,883,000	4,911,824	3,875,000
Goods and services tax received		1,375,505	1,126,965	1,322,368
Other revenue		1,002,251	947,503	837,453
		61,437,603	58,179,825	55,986,080
Payments				
Employee costs		(29,347,696)	(26,287,285)	(26,246,071)
Materials and contracts		(23,612,380)	(23,623,694)	(20,334,483)
Utility charges		(1,012,213)	(999,942)	(854,087)
Finance costs		(276,214)	(325,273)	(398,214)
Insurance paid		(601,579)	(586,784)	(681,308)
Goods and services tax paid		(1,375,505)	(1,428,642)	(1,322,368)
Other expenditure		(1,784,078)	(1,714,453)	(1,882,349)
		(58,009,665)	(54,966,073)	(51,718,880)
Net cash provided by operating activities	4	3,427,938	3,213,752	4,267,200
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		0	(750,000)	0
Payments for financial assets at amortised cost - term deposits		0	(94,270,724)	0
Payments for purchase of property, plant & equipment	5(a)	(7,428,100)	(2,502,819)	(7,285,000)
Payments for construction of infrastructure	5(b)	(10,261,780)	(6,505,815)	(14,795,336)
Payments for purchase of investment property	5(d)	0	(41,302)	0
Proceeds from capital grants, subsidies and contributions		2,063,776	1,717,819	1,147,365
Proceeds from non-current assets held for sale		0	1,684,213	0
Proceeds from disposal of property, plant and equipment	5(a)	306,000	161,045	755,000
Proceeds on financial assets at amortised cost - self supporting loans	8(a)	98,744	94,941	92,979
Proceeds on disposal of financial assets at amortised cost - term deposits		0	8,000,000	0
Net cash (used in) investing activities		(15,221,360)	(92,412,642)	(20,084,992)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(647,803)	(640,469)	(754,416)
Payments for principal portion of lease liabilities	7	(750,922)	(716,431)	(643,677)
Net cash (used in) financing activities		(1,398,725)	(1,356,900)	(1,398,093)
Net (decrease) in cash held		(13,192,147)	(90,555,790)	(17,215,885)
Cash at beginning of year		15,022,188	105,577,978	95,579,224
Cash and cash equivalents at the end of the year	4	**1,830,041**	**15,022,188**	**78,363,339**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)	28,808,734	26,969,577	26,884,709
Rates excluding general rates	2(a)	602,454	1,243,550	1,243,550
Grants, subsidies and contributions		923,500	917,182	715,700
Fees and charges	15	23,842,159	23,228,702	21,107,300
Interest revenue	10(a)	4,883,000	4,911,824	3,875,000
Other revenue		1,002,251	947,503	837,453
Profit on asset disposals	5	77,150	815,318	184,065
Fair value adjustments to financial assets at fair value through profit or loss		250,000	248,352	0
		60,389,248	59,282,008	54,847,777
Expenditure from operating activities				
Employee costs		(29,347,696)	(26,235,732)	(26,246,071)
Materials and contracts		(23,612,380)	(20,088,641)	(20,334,483)
Utility charges		(1,012,213)	(999,942)	(854,087)
Depreciation	6	(9,339,602)	(8,831,584)	(8,617,329)
Finance costs	10(c)	(276,214)	(325,071)	(398,214)
Insurance		(601,579)	(586,784)	(681,308)
Other expenditure		(1,784,078)	(1,714,453)	(1,882,349)
Loss on asset disposals	5	(46,540)	(43,727)	(15,000)
		(66,020,302)	(58,825,934)	(59,028,841)
Non cash amounts excluded from operating activities	3(c)	9,058,992	7,816,216	8,448,264
Amount attributable to operating activities		**3,427,938**	**8,272,290**	**4,267,200**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		2,063,776	993,234	1,147,365
Proceeds from disposal of property, plant and equipment	5(a)	306,000	161,045	755,000
Proceeds from disposal of non-current assets held for sale	5(e)	0	1,684,213	0
Proceeds from financial assets at amortised cost - self supporting loans	8(a)	98,744	94,941	92,979
		2,468,520	2,933,433	1,995,344
Outflows from investing activities				
Right of use assets received - non cash	5(c)	0	(2,393,310)	(135,579)
Acquisition of property, plant and equipment	5(a)	(7,428,100)	(2,502,819)	(7,285,000)
Acquisition of infrastructure	5(b)	(10,261,780)	(6,505,815)	(14,795,336)
Acquisition of investment property	5(d)	0	(41,302)	0
Payments for financial assets at amortised cost - self supporting loans		0	(750,000)	0
		(17,689,880)	(12,193,246)	(22,215,915)
Non-cash amounts excluded from investing activities	3(d)	0	2,393,310	135,579
Amount attributable to investing activities		**(15,221,360)**	**(6,866,503)**	**(20,084,992)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new leases - non cash	7	0	2,393,310	135,579
Transfers from reserve accounts	9(a)	23,048,525	17,638,875	31,300,103
		23,048,525	20,032,185	31,435,682
Outflows from financing activities				
Repayment of borrowings	8(a)	(647,803)	(640,469)	(754,416)
Payments for principal portion of lease liabilities	7	(750,922)	(716,431)	(643,677)
Transfers to reserve accounts	9(a)	(12,429,788)	(19,893,225)	(16,961,357)
		(13,828,513)	(21,250,125)	(18,359,450)
Non-cash amounts excluded from financing activities	3(e)	0	(2,393,310)	(135,579)
Amount attributable to financing activities		**9,220,012**	**(3,611,250)**	**12,940,653**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year		2,573,410	4,778,873	2,877,139
Amount attributable to operating activities		3,427,938	8,272,290	4,267,200
Amount attributable to investing activities		(15,221,360)	(6,866,503)	(20,084,992)
Amount attributable to financing activities		9,220,012	(3,611,250)	12,940,653
Surplus remaining after the imposition of general rates	3(a)	**0**	**2,573,410**	**0**

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

CITY OF SUBIACO
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

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.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *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*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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
• Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Residential	Gross rental valuation	0.056801	8,308	346,771,051	19,696,942	400,000	20,096,942	17,034,317	17,125,415
Commercial	Gross rental valuation	0.056801	1,103	151,842,789	8,624,822	0	8,624,822	9,838,811	9,662,845
Industrial	Gross rental valuation	0.056801	13	1,531,140	86,970	0	86,970	96,449	96,449
Total general rates			9,424	500,144,980	28,408,734	400,000	28,808,734	26,969,577	26,884,709
		Minimum							
(ii) Minimum payment		$							
Residential	Gross rental valuation	1,224.50	298	5,746,617	364,901	0	364,901	1,100,750	1,100,750
Commercial	Gross rental valuation	1,224.50	194	3,308,139	237,553	0	237,553	142,800	142,800
Industrial	Gross rental valuation	1,224.50	0	0	0	0	0		0
Total minimum payments			492	9,054,756	602,454	0	602,454	1,243,550	1,243,550
Total general rates and minimum payments			9,916	509,199,736	29,011,188	400,000	29,411,188	28,213,127	28,128,259
Instalment plan charges							150,000	141,605	160,000
Late payment of rate or service charge interest							83,000	98,859	75,000
							233,000	240,464	235,000

The City did not raise specified area rates for the year ended 30 June 2027.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 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.

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 3 September 2026 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 3 September 2065 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 5 November 2026, or 2 months after the due date of the first instalment, whichever is later;
Third instalment to be made on or before 18 February 2027, or 2 months after the due date of the second instalment, whichever is later; and
Fourth instalment to be made on or before 22 April 2027, 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	3/09/2026	0	0.0%	11.0%
Option two				
First instalment	3/09/2026	54.60	0.0%	11.0%
Second instalment	5/11/2026	0	0.0%	11.0%
Third instalment	18/02/2027	0	0.0%	11.0%
Fourth instalment	22/04/2027	0	0.0%	11.0%

(c) Service Charges

The City did not raise service charges for the year ended 30th June 2027.

(d) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2027.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	1,830,041	15,022,188	78,363,339
Financial assets		94,626,820	94,372,865	7,928,551
Receivables		3,790,436	3,790,436	1,467,528
Inventories		0	0	4,932
Other assets		337,208	337,208	568,166
		100,584,505	113,522,697	88,332,516
Less: current liabilities				
Trade and other payables		(1,669,937)	(1,669,937)	(3,770,873)
Contract liabilities		(55,112)	(55,112)	(228,424)
Capital grant/contributions liabilities		(724,585)	(724,585)	0
Lease liabilities		(716,275)	(750,922)	(135,579)
Long term borrowings		(767,077)	(647,803)	(646,402)
Employee provisions		(2,938,033)	(2,938,033)	(4,142,382)
Other provisions		0	0	(405,966)
		(6,871,019)	(6,786,392)	(9,329,626)
Net current assets		93,713,486	106,736,305	79,002,890
Less: Total adjustments to net current assets	3(b)	(93,713,486)	(104,162,895)	(79,002,890)
Net current assets used in the Statement of Financial Activity		0	2,573,410	0

(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.

	Note	2026/27	2025/26 Actual	2025/26 Budget
Adjustments to net current assets				
Less: Reserve accounts	9	(86,840,742)	(97,459,479)	(71,856,320)
Less: Current assets not expected to be received at end of year				
- Financial assets at amortised cost - self supporting loans		(102,699)	(98,744)	(97,342)
- Financial assets at fair value - managed fund		(8,253,397)	(8,003,397)	(7,831,209)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		767,077	647,803	646,402
- Current portion of lease liabilities		716,275	750,922	135,579
Total adjustments to net current assets		(93,713,486)	(104,162,895)	(79,002,890)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(77,150)	(815,318)	(184,065)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(250,000)	(248,352)	0
Add: Loss on asset disposals	5	46,540	43,727	15,000
Add: Depreciation	6	9,339,602	8,831,584	8,617,329
Movement in current liabilities associated funds held in reserve account:				
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	4,575	0
Non cash amounts excluded from operating activities		9,058,992	7,816,216	8,448,264
(d) Amounts excluded from investing activities				
Right of use assets recognised	5(c)	0	2,393,310	135,579
Non cash amounts excluded from investing activities		0	2,393,310	135,579
(e) Amounts excluded from financing activities				
Less: Lease liability recognised	7	0	(2,393,310)	(135,579)
Non cash amounts excluded from financing activities		0	(2,393,310)	(135,579)

3. NET CURRENT ASSETS (CONTINUED)

(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 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, until the taxable event has occurred (start of the next financial year), are 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.

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.

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.

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 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.

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		1,830,041	15,022,188	78,363,339
Restrictions				
The following classes of financial 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		1,349,715	11,968,452	71,856,320
Restricted financial assets at amortised cost - term deposits		86,270,724	86,270,724	0
Restricted financial assets at amortised cost - managed fund				0
		87,620,439	98,239,176	71,856,320
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	86,840,742	97,459,479	71,856,320
Contract liabilities		55,112	55,112	0
Capital grant/contributions liabilities		724,585	724,585	0
Total restricted financial assets		87,620,439	98,239,176	71,856,320

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(3,567,278)	1,449,308	(3,033,699)
Non-cash items:				
Depreciation	6	9,339,602	8,831,584	8,617,329
(Profit) on sale of assets	5	(30,610)	(771,591)	(169,065)
Adjustments to fair value of financial assets at fair value through profit and loss		(250,000)	(248,352)	0
Changes in assets and liabilities:				
(Increase) in receivables		0	(1,502,267)	0
Decrease in other assets		0	221,666	0
(Increase) in trade and other payables		0	(3,703,939)	0
Decrease in contract liabilities		0	35,112	0
Decrease in capital grant/contributions liabilities		0	724,585	0
(Increase) in employee related provisions		0	(104,535)	0
Capital grants, subsidies and contributions		(2,063,776)	(1,717,819)	(1,147,365)
Net cash provided by operating activities		3,427,938	3,213,752	4,267,200

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Buildings - non-specialised	3,616,100	0	0	0	0	297,583	0	0	0	0	1,895,000	0	0	0	0
Furniture and equipment	358,000	0	0	0	0	1,006,695	0	0	0	0	1,241,000	0	0	0	0
Plant and equipment	3,454,000	(275,390)	306,000	77,150	(46,540)	1,198,541	(137,935)	161,045	66,837	(43,727)	4,149,000	(585,935)	755,000	184,065	(15,000)
Total	7,428,100	(275,390)	306,000	77,150	(46,540)	2,502,819	(137,935)	161,045	66,837	(43,727)	7,285,000	(585,935)	755,000	184,065	(15,000)
(b) Infrastructure															
Infrastructure - roads	6,623,100	0	0	0	0	2,189,377	0	0	0	0	7,004,485	0	0	0	0
Infrastructure - paths	820,020	0	0	0	0	251,485	0	0	0	0	633,930	0	0	0	0
Infrastructure - drainage	341,770	0	0	0	0	335,192	0	0	0	0	981,056	0	0	0	0
Infrastructure - parks and ovals	2,204,390	0	0	0	0	2,642,494	0	0	0	0	4,701,652	0	0	0	0
Infrastructure - other	272,500	0	0	0	0	1,087,267	0	0	0	0	1,474,213	0	0	0	0
Total	10,261,780	0	0	0	0	6,505,815	0	0	0	0	14,795,336	0	0	0	0
(c) Right of Use Assets															
Right of use - land and buildings	0	0	0	0	0	1,867,568	0	0	0	0	0	0	0	0	0
Right of use - furniture and fittings	0	0	0	0	0	525,742	0	0	0	0	135,579	0	0	0	0
	0	0	0	0	0	2,393,310	0	0	0	0	135,579	0	0	0	0
(d) Investment Property															
Buildings	0	0	0	0	0	41,302	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	41,302	0	0	0	0	0	0	0	0	0
(e) Non-current assets held for sale															
Land and buildings	0	0	0	0	0	0	(935,732)	1,684,213	748,481	0	0	0	0	0	0
	0	0	0	0	0	0	(935,732)	1,684,213	748,481	0	0	0	0	0	0
Total	17,689,880	(275,390)	306,000	77,150	(46,540)	11,443,246	(1,073,667)	1,845,258	815,318	(43,727)	22,215,915	(585,935)	755,000	184,065	(15,000)

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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings	1,603,520	1,603,520	1,551,380
Furniture and equipment	348,923	348,923	351,280
Plant and equipment	771,460	321,723	355,690
Infrastructure - roads	2,938,945	2,938,945	2,627,777
Infrastructure - paths	469,732	469,732	477,778
Infrastructure - drainage	636,341	636,341	477,778
Infrastructure - parks and ovals	1,212,290	1,212,290	1,400,000
Infrastructure - other	613,586	613,586	716,667
Right of use - buildings	598,277	549,612	589,786
Right of use - furniture and fittings	146,528	136,912	69,193
	9,339,602	8,831,584	8,617,329
By Program			
Law, order, public safety	39,790	39,616	0
Health	450	0	450
Education and welfare	80,710	48,997	80,710
Community amenities	41,530	51,990	41,530
Recreation and culture	2,938,988	3,001,387	2,906,243
Transport	4,377,180	4,442,752	4,377,180
Economic services	0	0	21,760
Other property and services	1,860,954	1,246,842	1,189,456
	9,339,602	8,831,584	8,617,329

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
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - paths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - other
Right of use - buildings
Right of use - furniture and fittings

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.

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$
Depot Site	1	City of Nedlands	5.0%	10 years	143,819	(28,247)	115,572	(3,949)	94,018	54,669	(4,868)	143,819	(5,324)	94,018	0	(20,848)	73,170	(4,152)
Administration	9	Sterlink Property	3.0%	4 years	2,158,153	(522,916)	1,635,237	(33,103)	896,968	1,791,324	(530,139)	2,158,153	(19,897)	896,969	0	(532,840)	364,129	(19,516)
Parking	10	Sterlink Property	3.0%	4 years	247,699	(55,258)	192,441	(3,490)	86,229	208,891	(47,421)	247,699	(2,105)	86,229	0	(51,224)	35,005	(1,876)
Gym Equipment	11	Maia Finance	3.0%	3 years	0	0	0	0	22,097	0	(22,097)	0		22,098	0	(22,098)	0	(111)
Body Bikes	12	Tattersalls	5.0%	4 years	100,708	(33,053)	67,655	(3,856)	132,309	0	(31,601)	100,708	(5,307)	55,001	0	(5,190)	49,811	(36,913)
Gym Equipment	13	Vestone	5.0%	4 years	258,121	(111,448)	146,673	(9,969)	0	338,426	(80,305)	258,121	(10,759)	0	135,579	(11,477)	124,102	(78,523)
					2,908,500	(750,922)	2,157,578	(54,367)	1,231,621	2,393,310	(716,431)	2,908,500	(43,392)	1,154,315	135,579	(643,677)	646,217	(141,091)

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 2027

8. 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 Principal 1 July 2026	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$
Rosalie Park Improvements	121A	WATC	6.2%	233,701	(53,180)	180,521	(14,444)	283,726	(50,025)	233,701	(18,946)	283,723	(50,025)	233,698	(16,855)
Rosalie Park Improvements	121B	WATC	6.1%	61,127	(10,809)	50,318	(3,737)	71,308	(10,181)	61,127	(4,689)	71,308	(10,181)	61,127	(4,176)
Rosalie Park Improvements	121C	WATC	4.5%	550,585	(58,451)	492,134	(25,594)	606,456	(55,871)	550,585	(30,731)	594,909	(55,871)	539,038	(26,591)
Rosalie Park Improvements	121D	WATC	3.4%	0	0	0	0	0	0	0	0	11,540	(11,540)	0	(595)
Lake Jualbup	127	WATC	3.1%	225,686	(111,084)	114,602	(6,292)	333,360	(107,674)	225,686	(23,883)	333,359	(212,043)	121,316	(21,862)
Undergrounding of Powerlines	123A	WATC	5.1%	1,703,322	(177,065)	1,526,257	(89,983)	1,871,625	(168,303)	1,703,322	(106,511)	1,871,629	(168,303)	1,703,326	(94,066)
Undergrounding of Powerlines	123B	WATC	4.6%	1,193,798	(117,794)	1,076,004	(56,668)	1,306,377	(112,579)	1,193,798	(67,235)	1,306,381	(112,579)	1,193,802	(58,558)
Regal Theatre	128	WATC	1.5%	20,676	(20,676)	0	(116)	61,571	(40,895)	20,676	(868)	61,571	(40,895)	20,676	(691)
				3,988,895	(549,059)	3,439,836	(196,834)	4,534,423	(545,528)	3,988,895	(252,863)	4,534,420	(661,437)	3,872,983	(223,394)
Self Supporting Loans															
WMRC Improvements	129	WATC	4.6%	655,059	(98,744)	556,315	(25,013)	750,000	(94,941)	655,059	(28,816)	750,000	(92,979)	657,021	(33,729)
				655,059	(98,744)	556,315	(25,013)	750,000	(94,941)	655,059	(28,816)	750,000	(92,979)	657,021	(33,729)
				4,643,954	(647,803)	3,996,151	(221,847)	5,284,423	(640,469)	4,643,954	(281,679)	5,284,420	(754,416)	4,530,004	(257,123)

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.

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The City does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	30,000	30,000	30,000
Total amount of credit unused	30,000	30,000	30,000
Loan facilities			
Loan facilities in use at balance date	3,996,151	4,643,954	4,530,004

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.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 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	2,213,876	859,366	(1,138,000)	1,935,242	2,203,767	387,787	(377,678)	2,213,876	1,463,390	387,787	(1,071,000)	780,177
(b) Building and Facilities	21,769,609	2,328,543	(3,028,470)	21,069,682	19,424,632	4,850,289	(2,505,312)	21,769,609	16,467,186	2,123,429	(4,686,006)	13,904,609
(c) Parking and Public Transport Improvements	1,467,213	51,528	(25,000)	1,493,741	2,538,883	39,651	(1,111,321)	1,467,213	2,533,407	39,651	(1,609,281)	963,777
(d) Waste Management	4,337,861	1,045,682	(2,060,000)	3,323,543	4,677,920	319,759	(659,818)	4,337,861	3,391,463	319,759	(2,323,000)	1,388,222
(e) Undergrounding of Power Lines	0	0	0	0	19,280	414,226	(433,506)	0	14,291	419,215	(433,506)	0
(f) Capital Investment	40,265,942	1,374,471	(1,796,135)	39,844,278	39,856,091	1,821,515	(1,411,664)	40,265,942	36,365,085	1,821,515	(1,411,664)	36,774,936
(g) Student Bursaries	69,374	2,479	0	71,853	66,525	2,849	0	69,374	66,392	2,849	0	69,241
(h) Infrastructure Replacement	10,771,185	6,085,039	(10,477,514)	6,378,710	8,747,403	5,856,392	(3,832,610)	10,771,185	10,062,033	5,856,392	(7,496,042)	8,422,383
(i) Investment Income Reserve	15,878,157	454,370	(4,053,406)	12,279,121	16,974,306	5,713,582	(6,809,731)	15,878,157	15,238,716	5,713,585	(11,793,414)	9,158,887
(j) Public Art	474,065	220,729	(470,000)	224,794	492,018	429,282	(447,235)	474,065	409,143	219,282	(426,190)	202,235
(k) Heritage Grants Reserve	212,197	7,581	0	219,778	204,304	57,893	(50,000)	212,197	183,960	57,893	(50,000)	191,853
	97,459,479	12,429,788	(23,048,525)	86,840,742	95,205,129	19,893,225	(17,638,875)	97,459,479	86,195,066	16,961,357	(31,300,103)	71,856,320

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. RESERVE ACCOUNTS (CONTINUED)

(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.
(f)	Capital Investment	Ongoing	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. - 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.
(i)	Investment Income Reserve	Ongoing	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. Funds held in the Investment Income Reserve may be disbursed from time-to-time and in accordance with resolutions of Council as follows: - 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.

10. OTHER INFORMATION

The net result includes as revenues	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
(a) Interest earnings				
Investments		4,800,000	4,812,965	3,800,000
Other interest revenue		83,000	98,859	75,000
		4,883,000	4,911,824	3,875,000
The net result includes as expenses				
(b) Auditors remuneration				
Audit services		167,000	169,700	124,471
Other services		65,017	37,920	81,850
		232,017	207,620	206,321
(c) Interest expenses (finance costs)				
Borrowings	8(a)	221,847	281,679	257,123
Interest on lease liabilities	7	54,367	43,392	141,091
		276,214	325,071	398,214
(d) Write offs				
Fees and charges		0	40	0
		0	40	0

CITY OF SUBIACO
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Mayor			
Mayor's allowance	73,435	70,956	70,951
Meeting attendance fees	36,112	34,896	34,890
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	13,146	8,912	12,701
	126,193	118,264	122,042
Deputy Mayor			
Deputy Mayor's allowance	18,359	17,736	17,738
Meeting attendance fees	26,931	26,016	26,020
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	5,435	3,684	5,251
	53,625	50,336	51,909
Council member 3			
Meeting attendance fees	26,931	26,016	26,020
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,232	2,190	3,122
	33,063	31,106	32,042
Council member 4			
Meeting attendance fees	26,931	26,016	26,020
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,232	2,190	3,122
	33,063	31,106	32,042
Council member 5			
Meeting attendance fees	26,931	26,016	26,020
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,232	2,190	3,122
	33,063	31,106	32,042
Council member 6			
Meeting attendance fees	26,931	26,016	26,020
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,232	2,190	3,122
	33,063	31,106	32,042
Council member 7			
Meeting attendance fees	26,931	26,016	26,020
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,232	2,190	3,122
	33,063	31,106	32,042
Council member 8			
Meeting attendance fees	26,931	26,016	26,020
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,232	2,190	3,122
	33,063	31,106	32,042
Council member 9			
Meeting attendance fees	26,931	26,016	26,020
Annual allowance for ICT expenses	2,900	2,900	2,900
Superannuation contribution payments	3,232	2,190	3,122
	33,063	31,106	32,042
Total Council Member Remuneration	411,259	386,345	398,245
Mayor's allowance	73,435	70,956	70,951
Deputy Mayor's allowance	18,359	17,736	17,738
Meeting attendance fees	251,560	243,024	243,050
Annual allowance for ICT expenses	26,700	26,700	26,700
Superannuation contribution payments	41,205	27,929	39,806
	411,259	386,345	398,245

12. 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 2026/27	% of ownership interest 2025/26	2026/27 Budget	2025/26 Actual	2025/26 Budget
			$	$	$
Western Metropolitan Regional Coun	38.33%	38.33%	0	0	0
Total equity accounted investments			0	0	0

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.

13. 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.

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
Other revenue, which cannot be classified under the above headings, includes dividends, distributions, 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.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.

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.

13. REVENUE AND EXPENDITURE (CONTINUED)

(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	Returned if statutory assessment timing not met	On payment and issue of the licence, registration or approval
Fees and charges - Leases	Commercial leases	Over time	Fixed terms transfer of funds based on lease agreements	Not applicable	As per lease agreement	As per lease agreement	Not applicable	In accordance with AASB
Fees and charges for other goods and services	Library fees, Lords Recreation enre fees, and parking fees	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

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To ensure high quality democratic processes and informed local decision making.	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.
General purpose funding To fairly and efficiently levy and collect rates and other monies required to fund the city's operations.	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.
Law, order, public safety To ensure safety and amenity of the community in public areas.	Control of parking facilities, implementation and control of parking, and other local laws. Also includes fire prevention outlays.
Health To protect the health of all persons and promote environmental quality.	Administration, inspection and operations of programs concerned with the general health of the community.
Education and welfare To contribute towards the wellbeing of people with special needs.	Maintenance of pre-school buildings and the provision of seniors activities.
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.	This includes the collection and disposal of commrcial and domestic rubbish and recycling, and the administration and operation of town planning and sustainable development within the local government.
Recreation and culture To provide and support community recreational and cultural pursuits.	Maintenance of community, recreation and function centre, various reserves, and operation of the library.
Transport To facilitate safe and convenient transport access.	Construction and maintenance of roads, drainage works, footpaths, traffic facilities.
Economic services To facilitate economic development, promote compliance with building standards, regulations and local laws and enhance public amenity by placing powerlines underground.	Area promotion and building control services.
Other property and services To maximise long-term return on investment assets for the benefit of the community.	Includes management of the City's investment assets.

15. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	275,000	256,504	255,000
Law, order, public safety	86,200	99,579	26,200
Health	59,400	82,620	61,900
Education and welfare	99,713	89,389	102,036
Community amenities	7,124,432	7,128,506	6,572,646
Recreation and culture	6,088,711	5,862,078	5,141,500
Transport	4,999,700	4,919,552	4,713,300
Economic services	298,500	273,171	268,500
Other property and services	4,810,503	4,517,303	3,966,218
	23,842,159	23,228,702	21,107,300

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

CITY OF SUBIACO
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30 JUNE 2027

Description	Municipal Funding	Grants	Contributions	Transfer from Reserve	Proceeds Sale of Assets	Proceeds from Borrowings	2026/27 Budget
	$	$	$	$	$	$	$
Buildings							
9 Brockman Road	-	-	-	72,630	-	-	72,630
Fallen Soldiers Memorial	-	-	-	155,640	-	-	155,640
Library	-	-	-	31,130	-	-	31,130
Lords	-	-	-	311,290	-	-	311,290
Mt Claremont Depot	-	-	-	119,320	-	-	119,320
Onslow Park Tennis Club	-	-	515,000	102,390	-	-	617,390
Rosalie Pre-Primary	-	-	-	20,750	-	-	20,750
Rosalie East Pavilion	-	-	-	103,760	-	-	103,760
Rosalie West Pavilion	-	-	-	103,760	-	-	103,760
Shenton Park Community Centre	-	-	-	2,075,240	-	-	2,075,240
Subiaco Oval Heritage Gates	-	-	-	5,190	-	-	5,190
Buildings - Sub Total	-	-	515,000	3,101,100	-	-	3,616,100
Furniture and Equipment							
IT Infrastructure	-	-	-	278,000	-	-	278,000
Lords Furniture	-	-	-	50,000	-	-	50,000
Museum Furniture	-	-	-	30,000	-	-	30,000
Furniture and Equipment - Sub Total	-	-	-	358,000	-	-	358,000
Plant and Equipment							
Heavy Vehicles	-	-	-	2,440,000	55,000	-	2,495,000
Light Vehicles	-	-	-	530,000	235,000	-	765,000
Major Plant	-	-	-	138,000	16,000	-	154,000
Small Plant	-	-	-	40,000	-	-	40,000
Plant and Equipment - Sub Total	-	-	-	3,148,000	306,000	-	3,454,000
Roads							
Road Resurfacing	-	943,776	-	877,894	-	-	1,821,670
Pedestrian / Warden Crossings	-	80,000	-	459,690	-	-	539,690
40km/h Speed Zone	-	100,000	-	103,180	-	-	203,180
Rokeby Road South	-	-	-	3,637,050	-	-	3,637,050
Subi-East Precinct	-	50,000	-	36,820	-	-	86,820
Subiaco Station Precinct	-	-	-	138,920	-	-	138,920
Roberta St LATM	-	-	-	33,400	-	-	33,400
LED Streetlight City Upgrade Program	-	-	-	162,370	-	-	162,370
Roads - Sub Total	-	1,173,776	-	5,449,324	-	-	6,623,100

CITY OF SUBIACO
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30 JUNE 2027

Description	Municipal Funding	Grants	Contributions	Transfer from Reserve	Proceeds Sale of Assets	Proceeds from Borrowings	2026/27 Budget
	$	$	$	$	$	$	$
Paths							
Cycling Improvements	-	300,000	-	105,110	-	-	405,110
Footpath Upgrades	-	50,000	-	308,880	-	-	358,880
Salvado Road PSP	-	25,000	-	31,030	-	-	56,030
Paths - Sub Total	-	375,000	-	445,020	-	-	820,020
Drainage							
Drainage Upgrades	-	-	-	233,720	-	-	233,720
1 in 100 Year Event	-	-	-	108,050	-	-	108,050
Drainage - Sub Total	-	-	-	341,770	-	-	341,770
Parks and Ovals							
Street Greening Projects	-	-	-	397,110	-	-	397,110
Abutment and Structural Works	-	-	-	47,690	-	-	47,690
Landscaping	-	-	-	52,990	-	-	52,990
Market Square Park Upgrades	-	-	-	158,980	-	-	158,980
Waterway Upgrades	-	-	-	58,810	-	-	58,810
Playgrounds	-	-	-	105,850	-	-	105,850
Park Assets	-	-	-	251,970			251,970
Public Furniture	-	-	-	317,560	-	-	317,560
Reticulation	-	-	-	241,310	-	-	241,310
Storm Water Quality Strategy	-	-	-	158,980	-	-	158,980
Streetscape Improvements	-	-	-	413,140	-	-	413,140
Parks and Ovals - Sub Total	-	-	-	2,204,390	-	-	2,204,390
Other Infrastructure							
Public Art	-	-	-	15,000	-	-	15,000
Greenwalks - Laneway and Public Realm Improvements	-	-	-	142,500	-	-	142,500
Rokeby Road Reset	-	-	-	90,000	-	-	90,000
Parking Signs	-	-	-	25,000	-	-	25,000
Other Infrastructure - Sub Total	-	-	-	272,500	-	-	272,500
Capital - Total	-	1,548,776	515,000	15,320,104	306,000	-	17,689,880

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Rates				
Rates Instalments Admin Fee	54.60	54.60	Each	NO
Rates adhoc Instalments Admin Fee	54.60	54.60	Each	NO
Rates enquires: Ownership Details/Account Enquiry	52.00	52.00	Each	NO
Rates enquires: Orders & Requisitions	104.00	104.00	Each	NO
Interest on Overdue Rates & Charges	11%	11%	Each	NO
Interest on Overdue Sundry Debtors	11%	11%	Each	NO
Dishonoured payment fee - Australia Post	15.00	0.00	Each	YES
Dishonoured payment fee - Direct Debt	15.00	0.00	Each	YES
Freedom of Information Act				
Application Fee	30.00	30.00	Each	NO
Labour charge for dealing with FOI application	30.00	30.00	Per hour	NO
Photocopy charge	0.20	0.20	Per page	NO
Charge for duplicating a tape, film or computer information	0.00	Actual Cost	Each	YES
Charge for delivery, packaging and postage	0.00	Actual Cost	Each	YES
Advanced deposit	0.00	25% of estimated charges	Each	YES
Further advance deposit	0.00	75% of estimated charges	Each	YES
Waste Services				
Standard Residential Waste Service	408.00	408.00	Per service	NO
240 Litre Residential Waste Service	696.72	696.72	Per service	NO
480 Litre FOGO Residential Waste Service	1,011.71	0.00	Per service	NO
Extra 120 Litre Residential Waste Service	448.60	448.60	Per service	YES
Extra 240 Litre Residential Waste Service	766.40	766.40	Per service	YES
Extra Caddy liners	6.67	6.67	Per roll	YES
Standard Commercial Waste Service	729.00	729.00	Per service	NO
660 Litre Commercial Waste Service	1,997.34	1,997.34	Per service	NO
1100 Litre commercial waste service	3,361.58	3,361.58	Per service	NO
Extra 240 Litre Commercial Waste Service	801.00	801.00	Per service	YES
Extra 660 Litre Commercial Waste Service	2,197.00	2,197.00	Per service	YES
Extra 1100 Commercial waste service	3,697.74	3,697.74	Per service	YES
Compassionate Service	0.00	0.00	Per Service	NO
Extra 240 Litre Commercial Recycling Service	0.00	243.00	Per Service	YES
Extra 660 Litre Commercial Recycling Service	0.00	668.25	Per Service	YES
Extra 1100 Litre Commercial Recycling Service	0.00	1,113.00	Per Service	YES
Extra 660 Litre Commercial weekly cardboard Service	0.00	668.25	Per Service	YES
Extra 1100 Litre Commercial weekly cardboard Service	0.00	1,113.00	Per Service	YES
Extra 240 Litre Commercial FOGO Service	0.00	243.00	Per Service	YES
120 Litre FOGO Residential Waste Service	0.00	121.50	Per Service	NO
Extra 240Litre Residential recycling service	0.00	232.24	Per Service	YES
Missed/contaminated bin collection fee	0.00	75.00	Per Service	YES
Broken/replacement bin fee 120L Bin	0.00	46.45	Per Bin	YES
Broken/replacement bin fee 240L Bin	0.00	52.94	Per Bin	YES
Broken/replacement bin fee 660L Bin	0.00	319.39	Per Bin	YES
Broken/replacement bin fee 1100L Bin	0.00	378.11	Per Bin	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Parks				
Booking Fee - Low Level Risk Event	137.93	110.00	Per booking	YES
Booking Fee - Medium Level Risk Event	206.84	275.00	Per booking	YES
Booking Fee - High Level Risk Event	1,177.54	550.00	Per booking	YES
Booking Fee - Very High Level Risk Event	2,652.16	1,100.00	Per booking	YES
Hire fee - Commercial Medium Level Risk Event	95.48	1,100.00	Per day or part	YES
Hire fee - Commercial High Level Risk Event	222.77	2,200.00	Per day or part	YES
Hire fee - Commercial Very High Level Risk Event	222.77	5,500.00	Per day or part	YES
Infrastructure Services				
Reviewing of obstruction permit applications				
- Residential skip bins (short term - 1 week)	40.68	42.27	Per application	YES
- Residential permit (for construction works on verge - 3month standard period)	122.03	126.79	Per application	YES
- Commercial permit (for construction works on verge - 3 month standard period)	183.57	190.73	Per application	YES
Obstruction permit - Full traffic management assessment	244.06	253.58	Per application	YES
Re-issues permits and traffic management assessment - exceeding 3 month standard period).	183.57	190.73	Per application	YES
Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,923.29	1,998.30	Per application	YES
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	NO
Crossover application	91.78	95.36	Per application	YES
Inspection Fee - Pre construction	109.50	125.15	Per inspection	YES
Inspection Fee - Post construction	109.50	125.15	Per inspection	YES
Engineering Services				
Engineering Services	199.78	207.57	Per hour	YES
- Design	244.15	253.67	Per hour	YES
- Consultation	199.78	207.57	Per hour	YES
- Traffic Analysis	199.78	207.57	Per hour	YES
- Asset management Advice & Setting Program	199.78	207.57	Per hour	YES
Parking Stations				
Precinct 3 - Parking Station				
- 15 Jersey Street	1.60	1.70	Per hour. Daily max $6.00	YES
- 42 Stubbs Terrace	1.90	2.00	Per hour. Daily max $11.00	YES
- 44 Hay Street	1.90	2.00	Per hour. Daily max $11.00	YES
- 70 Stubbs Terrace	1.90	1.90	Per hour. Daily max $5.00	YES
Any additional paid parking implemented or converted in Precinct 3	1.90	2.00	Per hour. Daily max $11.00	YES
Any additional short-term paid parking in Precinct 3	1.60	2.00	Per hour	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Precinct 4 - Parking Station				
- 1 Hamilton Street	1.90	2.00	Per hour. Daily max $11.00	YES
- 2 York Street	2.00	2.10	Per hour. Daily max $14.00	YES
- 3 York Street	2.00	2.10	Per hour. Daily max $14.00	YES
- 5 Subiaco Road	1.90	2.00	Per hour. Daily max $11.00	YES
- 7 Olive Street	2.00	2.10	Per hour. Daily max $14.00	YES
- 19 Roberts Road	1.90	2.00	Per hour. Daily max $11.00	YES
- 20 Thomas Street	2.00	2.10	Per hour. Daily max $14.00	YES
- 63 Roberts Road	1.90	2.00	Per hour. Daily max $11.00	YES
- 6 Haydn Bunton Drive	2.00	2.10	Per hour. Daily max $14.00	YES
- 43 York Street				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 64 York Street				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Any additional all day paid parking implemented or converted in Precinct 4	1.90	2.10	Per hour. Daily max $14.00	YES
Any additional short-term paid parking in Precinct 4				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Precinct 5 - Parking Station				
- 17 Onslow Road (Monday to Friday Inclusive)	3.20	3.35	Per hour. Daily max $18.00	YES
- 17 Onslow Road (Saturday and Sunday)	2.60	2.70	Per hour. First 3 hours free	YES
- 18 Derby Road (Monday to Friday Inclusive)	3.20	3.35	Per hour. Daily max $18.00	YES
- 18 Derby Road (Saturday and Sunday)	2.60	2.70	Per hour. First 3 hours free	YES
Any additional all day paid parking implemented or converted in Precinct 5	3.20	3.35	Per hour. Daily max $18.00	YES
Any additional short-term paid parking in Precinct 5	2.60	2.70	Per hour	YES
Precinct 6 - Central Subiaco				
- 9 Theatre Gardens	3.20	3.35	Per hour. Daily max $18.00	YES
- 32 Nicholson Road	1.90	2.00	Per hour. Daily max $11.00	YES
- 77 Hamersley Road	2.00	2.10	Per hour. Daily max $14.00	YES
Any additional all day paid parking implemented or converted in Precinct 6	3.20	3.35	Per hour. Daily max $18.00	YES
Any additional all day short-term paid parking in Precinct 6				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Precinct 7: Subi Centro				
- 28 Roydhouse Street (North side)	2.20	2.40	Per hour. Daily max $16.00	YES
- 65 Vickers Lane	2.00	2.10	Per hour. Daily max $14.00	YES
- 68 Metters Lane	2.00	2.10	Per hour. Daily max $14.00	YES
- 71 Carter Lane				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Any additional paid parking implemented or converted in Precinct 7	2.20	2.40	Per hour. Daily max $16.00	YES
Any additional short-term paid parking in Precinct 7				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Precinct 8 - Parking Station				
- 4 Hensman Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 11 Barker Road	3.20	3.35	Per hour. Daily max $18.00	YES
- 12 Park Street	2.10	2.20	Per hour. First hour free	YES
- 13 Rowland Street	3.20	3.35	Per hour. First hour free. Daily Max $18.00	YES
- 14 Forrest Street	3.20	3.35	Per hour. First hour free. Daily Max $18.00	YES
- 16 Hensman Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 22 Hay Street				
- Monday to Friday 8am to 6pm	2.50	2.50	Per hour	YES
- Monday to Friday 6pm to 8am	5.00	5.00	Each	YES
- Saturday and Sunday	2.50	2.50	Per hour	YES
- 24 Bagot Road				
- First hour	Free	0.00	First hour	YES
- 2 hours	2.00	0.00	2 hours	YES
- 3 hours	4.90	0.00	3 hours	YES
- 25 Barker Road				
- First hour	Free	0.00	First hour	YES
- 2 hours	2.00	0.00	2 hours	YES
- 3 hours	4.90	0.00	3 hours	YES
- 26 Bagot Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 27 Roberts Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.9	5.00	3 hours	YES
- 29 Rowland Street				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 277 Barker Road	10.5	11.00	Per day	YES
- 30 Barker Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 36 Loretto Street				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 39 Hay Street				
- Monday to Friday 8am to 6pm	2.50	2.50	Per hour	YES
- Monday to Friday 6pm to 8am	5.00	5.00	Each	YES
- Saturday and Sunday	2.50	2.50	Per hour	YES
- 41 Railway Road, adjacent KEMH	1.90	2.00	Per hour. Daily max $11.00	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
- 61 Subiaco Square	4.20	4.40	Per hour	YES
- 62 Railway Road	3.20	3.35	Per hour. Daily max $18.00	YES
- 62A Railway Road				
- First hour	Free	Free	Per hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 74 One Subiaco				
- Monday to Friday 8am to 6pm	2.20	2.20	Per hour	YES
- Monday to Friday 6pm to 8am	5.00	5.00	Each	YES
- Saturday and Sunday	2.20	2.20	Per hour	YES
- 99 Parking Zone				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 75 Barker Road East Side				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 76 Churchill Avenue				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Any additional all day paid parking implemented or converted in Precinct 8	3.20	3.35	Per hour. Daily max $18.00	YES
Any additional short-term paid parking in Precinct 8				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Other Parking Functions				
Electric Vehicle Charging	0.45	0.45	Per kWh	YES
Penalty charge for occupying bay beyond prescribed car bay limit	1.00	1.00	Per minute	YES
Special Purpose Parking Permits - 277 Barker Road parking stations	200.00	200.00	Per month	YES
Special Purpose Parking Permits - Town Centre parking stations	200.00	200.00	Per month	YES
Commercial Parking Permits - half day	10.50	11.00	Per half day	YES
Commercial Parking Permits - full day	21.00	22.00	Per day	YES
Temporary Visitor Parking Permits	6.50	6.50	Each - payable after 20 free permits	YES
Resident Permits - Replacement	36.50	38.00	Each	NO
Visitors Permits - Replacement	36.50	38.00	Each	NO
Second Visitor Permit	36.50	40.00	Each	NO
Private Parking Compliance Service Registration	135.00	140.00	Per registration	YES
Private Parking Compliance Service Renewals	105.00	110.00	Per year	YES
Private Parking Signs (small)	70.00	70.00	Per sign	YES
Private Parking Signs (large)	80.00	80.00	Per sign	YES
Private Parking Infringement Withdrawal	42.00	44.00	Each	YES
Final Demand Fee (Parking infringement)	26.10	26.10	Each	YES
Event parking reservation	21.00	22.00	Each	YES
Forrest Square - Hire of Space	700.00	700.00	Each	YES
Forrest Square - Hire of Space	1,000.00	1,000.00	Each	YES
Fines Enforcement Registry Registration Fee	112.00	112.00	Each	NA

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Amenity Functions				
Impounded Shopping Trolleys	36.50	36.50	Each	NO
Impound Fee - Dogs One day	105.00	105.00	Per day or part there	YES
Impound Fee - Dogs After day one	At cost	25.00	Per day	YES
Impound Fee - Cats	105.00	105.00	Per day	YES
Abandoned Vehicle				
Abandoned Vehicle Release Fee				
Abandoned Vehicle Release Fee - Stage 1	260.00	260.00	Each	NO
Abandoned Vehicle Release Fee - Stage 2	420.00	420.00	Each	NO
Impounded & portable sign	75.00	75.00	Each	YES
Other Impounded Goods	70.00	70.00	Per square metre	NO
Animal Registration				
Cat Registration				
Annual cat registration	20.00	20.00	Per year	NO
Triannual cat registration	42.50	42.50	Per three year	NO
Life time cat registration	100.00	100.00	Per year	NO
Cats owned by pensioners	50% of fee	50% of fee	Per year	NO
Application for grant or renewal of approval to breed cats	100.00	110.00	Per cat	NO
Application for cat registration if application is made after 31 May for registration until the next 31 October	10.00	10.00	Per application	NO
Dog Registration				
Annual registration, unsterilised dog	50.00	50.00	Per year	NO
Annual registration, sterilised dog	20.00	20.00	Per year	NO
Annual registration, Guide dog	Free	Free	Per year	NO
Triannual registration, unsterilised dog	120.00	120.00	Per three year	NO
Triannual registration, sterilised dog	42.50	42.50	Per three year	NO
Triannual registration, Guide dog	Free	Free	Per three year	NO
Life time registration, unsterilised dog	250.00	250.00	Each	NO
Life time registration, sterilised dog	100.00	100.00	Each	NO
Dogs owned by pensioners	50% of fee	50% of fee	Each	NO
Registration of dog kept in approved kennel establishment licensed under s27	200.00	200.00	Per establishment	NO
Environmental Health				
New Outdoor Dining Permit Application Fee	385.00	400.00	Per application	NO
Outdoor Dining Permit Renewal Fee	125.00	130.00	Per year	NO
Outdoor Dining Permit Transfer Fee	68.00	70.00	Per application	NO
Street Trading Permit Fee - Daily (Max 3 Days)	80.00	85.00	Per day	NO
Street Trading Permit Fee - Monthly	350.00	365.00	Per month	NO
Street Trading Permit Fee - Annual	970.00	1,010.00	Per year	NO
Local Business Goods Display - Annual Fee Less Than 5sqm	360.00	Free	Per year	NO
Local Business Goods Display - Annual Fee 5sqm - 10sqm	700.00	Free	Per year	NO
Permanent Street Market Stall Holder Permit Application Fee	300.00	315.00	Per application	NO
Street Market Permit Fee - Annual	1,565.00	1,630.00	Per stall	NO
Street Market Permit Fee - Monthly	260.00	270.00	Per stall	NO
Lodging House Registration Fee	180.00	180.00	Per year	NO
Food business notification / registration fee (non-assessment of plans)	70.00	75.00	Per application	NO
Food business annual risk assessment fee - high risk or 3 inspections	440.00	460.00	Pro rata charges where business does not operate for full year	NO
Food business annual risk assessment fee - medium risk or 2 inspections	285.00	295.00	Pro rata charges where business does not operate for full year	NO
Food business annual risk assessment fee - low risk or 1 inspection	140.00	145.00	Pro rata charges where business does not operate for full year	NO

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Late Payment of Health Services fees	60.00	62.50	Per month after first request	NO
Assessment of Fees	270.00	280.00	Per application	YES
Food Safety Program Verification	365.00	380.00	Per application	NO
Food business re-inspection fee	150.00	155.00	Per inspection	YES
Food Business Inspection Fee	105.00	110.00	Per inspection	NO
One Off Temporary Food Business Application Fee	85.00	90.00	Per application	NO
Event Temporary Food Business Application Fee	160.00	165.00	Per event	NO
Subiaco Farmers Market Application Fee	52.00	55.00	Per application	NO
Subiaco Farmers Market Renewal Fee	160.00	165.00	Per year	NO
Temporary food business administration fee - Charity and Community Group	Free	Free	Per application	NO
Settlement enquiry - food business	160.00	165.00	Per application	YES
Liquor Act Section 39 & 55 Certification & ETPS	220.00	230.00	Per certification	NO
Liquor Act Section 39 & 55 Certification & ETPS - Charitable and Not For Profit	Free	Free	Per certification	NO
Application for "approval of a non complying event" - Regulation 18 Environmental Protection (Noise) Regulations 1997	1,000.00	1,000.00	Per application	NO
Late fee Application for "approval of a non complying event"	25% of the application fee	25% of the application	Per application	NO
Application Fee (noise management plan waste collection/other works - non local government)	500.00	500.00	Per application	NO
Outdoor Decks - Application	760.00	790.00	Per application	NO
Outdoor Decks - Renewal	700.00	730.00	Per parking bay	NO
Application for approved venue	15,000.00	15,000.00	Per application	NO
Late Notice of Notifiable Event Fee	500.00	500.00	Per application	NO
Laboratory analysis request	210.00	220.00	Per hour	YES
Officer Time	115.00	120.00	Per hour	YES
Public Building - Inspection Fee	125.00	130.00	Per inspection	NO
Application for approval of a public building	871.00	871.00	Per application	NO
Application for approval of a temporary event (public building) - <100 patrons	50.00	50.00	Per application	NO
Application for approval of a temporary event (public building) - 100 to 600 patrons	150.00	150.00	Per application	NO
Application for approval of a temporary event (public building) - 601 to 1,500 patrons	300.00	300.00	Per application	NO
Application for approval of a temporary event (public building) - 1,501 to 5,000 patrons	570.00	570.00	Per application	NO
Application for approval of a temporary event (public building) - 5,001 to 15,000 patrons	700.00	700.00	Per application	NO
Application for approval of a temporary event (public building) - >15,001 patrons	871.00	871.00	Per application	NO
Application for approval of a temporary event (public building) - Charitable or Community Based Not for Profit Organisation	Free	Free	Per application	NO
Application for the approval of a sewage treatment apparatus	118.00	118.00	Per application	NO
Issue of a permit to use a sewage treatment apparatus	118.00	118.00	Per permit	NO
Application to keep bees	420.00	440.00	Per application	NO
Noise Management Plan - Assessment Fee	275.00	285.00	Per plan	NO
Noise Management Plan or Acoustic Report - reassessment fee	120.00	125.00	Per application	YES
Noise Management Plan - Late Application Fee	400.00	415.00	Per application	YES
Noise monitoring fee (per hour)	200.00	210.00	Per hour	YES
Aquatic - Annual Fee (Inspection and Sampling)	155.00	160.00	Per year	NO
Aquatic - Reinspection	105.00	105.00	Per inspection	NO
Skin Penetration Application	65.00	70.00	Per application	NO
Skin Penetration Inspection Fee	105.00	110.00	Per inspection	NO

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
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 building work not less than $110.00	0.19% of the estimated value of building work not less than $110.00	Per application	NO
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 building work not less than $110.00	0.09% of the estimated value of building work not less than $110.00	Per application	NO
Uncertified application for a building permit (s. 16(1))	0.32% of the estimated value of building work not less than $110.00	0.32% of the estimated value of building work not less than $110.00	Per application	NO
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	NO
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	$110.00 for each storey	Per application	NO
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	110.00	110.00	Per application	NO
Application for an occupancy permit for a completed building (s. 46)	110.00	110.00	Per application	NO
Application for a temporary occupancy permit for an incomplete building (s. 47)	110.00	110.00	Per application	NO
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	NO
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	110.00	110.00	Per application	NO
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 building work but not less than $110.00	0.18% of the estimated value of building work but not less than $110.00	Per application	YES
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 building work but not less than $110.00	0.38% of the estimated value of building work but not less than $110.00	Per application	YES
Application to replace an occupancy permit for an existing building (s. 52(1))	110.00	110.00	Per application	NO
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	110.00	110.00	Per application	NO
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	NO
Certificate of Design Compliance - Value of works $30,000 or less	344.05	344.05	Per application	YES
Certificate of Design Compliance for Unauthorised Works- Value of works $30,000 or less	599.25	599.25	Per application	YES
Certificate of Design Compliance - Value of works $30,001 to $60,000	490.50	490.50	Per application	YES
Certificate of Design Compliance for Unauthorised Works - Value of works $30,001 to $60,000	832.30	832.30	Per application	YES
Certificate of Design Compliance - Value of works $60,001 to $100,000	627.00	627.00	Per application	YES
Certificate of Design Compliance for Unauthorised works - Value of works $60,001 to $100,000	1,076.50	1,076.50	Per application	YES
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	YES
Certificate of Design 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	YES
Certificate of Construction Compliance - Value of works $30,000 or less	344.05	344.05	Per application	YES
Certificate of Construction Compliance for Unauthorised Works - Value of works $30,000 or less	599.25	599.25	Per application	YES
Certificate of Construction Compliance - Value of works $30,001 to $60,000	490.50	490.50	Per application	YES
Certificate of Construction Compliance for Unauthorised Works - Value of works $30,001 to $60,000	832.30	832.30	Per application	YES
Certificate of Construction Compliance - Value of works $60,001 to $100,000	627.00	627.00	Per application	YES
Certificate of Construction Compliance for Unauthorised Works - Value of works $60,001 to $100,000	1,076.50	1,076.50	Per application	YES
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	YES
Certificate of Construction 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	YES
Certificate of Building Compliance - Value of works $30,000 or less	344.05	344.05	Per application	YES
Certificate of Building Compliance for Unauthorised Works - Value of works $30,000 or less	599.25	599.25	Per application	YES
Certificate of Building Compliance - Value of works $30,001 to $60,000	490.50	490.50	Per application	YES
Certificate of Building Compliance for Unauthorised Works - Value of works $30,001 to $60,000	832.30	832.30	Per application	YES
Certificate of Building Compliance - Value of works $60,001 to $100,000	627.00	627.00	Per application	YES
Certificate of Building Compliance for Unauthorised Works - Value of works $60,001 to $100,000	1,076.50	1,076.50	Per application	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
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	YES
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	YES
Request for Registered Building Surveyor Consultancy or Site Inspection Services	144.25	144.25	Per hour	YES
Sign Licence Fee	0.19% of the estimated value of building work not less than $110.00	0.19% of the estimated value of building work not less than $110.00	Per application	NO
Hoarding, Material on street	1.00	1.00	Per month	NO
Photocopy charge	0.50	0.50	Per page	YES
Plan Copy (external printing)	At cost	At cost	Each	YES
Plan Archival Search	55.50	55.50	Per search request	YES
Plan Archival Search - Commercial / Industrial	133.20	133.20	Per search request	YES
Annual Pool Inspection Fee	58.45	58.45	Per pool	NO
Unscheduled Pool Inspection Fee	133.20	133.20	Per inspection	YES
Request additional copy of swimming pool inspection report	38.80	38.80	Per request	YES
Building Services Levy - Building Permit (Work value $45,000 or less)	61.65	61.65	Per application	NO
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	NO
Building Services Levy - Demolition Permit (Work value $45,000 or less)	61.65	61.65	Per application	NO
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	NO
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	61.65	61.65	Per application	NO
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value $45,000 or less)	123.30	123.30	Per application	NO
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	Per application	NO
Building Construction Industry Training Fund - Value of works more than $100,000	0.2% of the value of work more than $20,000	0.2% of the value of work more than 100,000	Per application	NO
Smoke alarms alternative solution application fee	179.40	179.40	Per application	NO

Planning

Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development				
Development application for estimated development cost not more than $50,000	147.00	147.00	Per application	NO
Development application for estimated development cost 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	Per application	NO
Development application for estimated development cost 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	Per application	NO
Development application for estimated development cost 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	Per application	NO
Development application for estimated development cost 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	Per application	NO
Development application for estimated development cost more than $21.5 million	34,196.00	34,196.00	Per application	NO
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	Per application	NO
Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	739.00	Per application	NO
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	Per application	NO
Determining an application to amend or cancel development approval	295.00	295.00	Per application	NO
Determining an initial application for approval of a home occupation where the home occupation has not commenced	222.00	222.00	Per application	NO
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	Per application	NO
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	Per application	NO

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
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	Per application	NO
Providing a zoning certificate	73.00	73.00	Per application	NO
Replying to a property settlement questionnaire	73.00	73.00	Per application	NO
Issue of written planning advice	73.00	73.00	Per application	NO
Subdivision				
Providing a subdivision clearance for - (a) not more than 5 lots	73.00	73.00	Per application	NO
Providing a subdivision clearance for - (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	Per application	NO
Providing a subdivision clearance for - (c) more than 195 lots	7,393.00	7,393.00	Per application	NO
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	Per application	NO
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	Per application	NO
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)	Per application	NO
Initiation fee - standard amendment	$6,000 (refund $5,000 if not initiated)	$6,000 (refund $5,000 if not initiated)	Per application	NO
Initiation fee - complex amendment	$6,500 (refund $5,500 if not initiated)	$6,500 (refund $5,500 if not initiated)	Per application	NO
Processing Fees	$30.20 - $88.00 per hour as per Regulations	$30.20 - $88.00 per hour as per Regulations	Per application	NO
Structure Plan	Per legislation	Per legislation	Per application	NO
Local Development Plan	Per legislation	Per legislation	Per application	NO
Other Planning				
Public consultation of DA (complex application)	1,072.25	1,111.90	Each	YES
Public consultation of DA (standard application)	134.05	139.00	Each	YES
Street numbering requests	122.90	127.45	Each	NO
Request for copies of plans	73.00	73.00	Per search request	NO
Additional Design Review Panel Considerations (p/hr)	1,350.00	1,650.00	Per hour	YES
Deemed-to-comply check for Single Houses	295.00	295.00	Each	NO
Local Planning Scheme No. 5 Map (printed copy)	36.30	36.30	Each	NO
Local Planning Scheme No. 5 Text (printed copy)	29.85	29.85	Each	NO
Planning Policy Manual (printed copy)	29.85	29.85	Each	NO
Subiaco Activity Centre Plan (printed copy)	60.25	60.25	Each	NO
Subiaco Planning Strategy (printed copy)	60.25	60.25	Each	NO
Liquor Control Act section 40 certificate	82.90	82.90	Each	NO

Community Programs

Various Community Events	At cost	At cost	Each	YES
Positive Ageing	At cost	At cost	Each	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Library				
Replacement of non-returned item	At cost	At cost	Per Item	YES
Photocopying - Black & White A4	0.20	0.20	Per page	YES
Photocopying - Black & White A3	0.30	0.30	Per page	YES
Photocopying - Colour A4	1.00	1.00	Per page	YES
Photocopying - Colour A3	1.50	1.50	Per page	YES
Computer Printing - Black & White A4	0.20	0.20	Per page	YES
Computer Printing - Black & White A3	0.30	0.30	Per page	YES
Computer Printing - Colour A4	1.00	1.00	Per page	YES
Computer Printing - Colour A3	1.50	1.50	Per page	YES
Replacement Cards	5.00	5.00	Per Item	YES
Library Bags	2.00	2.00	Each	YES
Interlibrary loans	16.50 - 30.00	0.00	Per Item	YES
Library events	At cost	At cost	Per person, per event	YES
Museum				
Museum Photographic reproduction -various photograph sizes	At cost	At cost	Per size of image	YES
School Visits (City of Subiaco School)	Free	Free	Per student	NO
School Visits (NON City of Subiaco School)	6.00	6.00	Per student	NO
Research Fees - Under Thirty Minutes Research	Free	Free	Each	YES
Research Fees - First Hour of research	50.00	50.00	Per time	YES
Research Fees - Per Hour after first hour	32.00	32.00	Per time	YES
Research Fees - Student (Secondary and University) - One Hour	Free	Free	Per time	NO
Object retrieval and viewing	30.00	30.00	Per box	YES
Retail items	Market value	Market value	Per Item	YES
Recreation Services				
Recreation Services Administration/Fixture Fee	95.00	95.00	Per event	YES
Facility Hire - Cleaning Fee	135.00	135.00	Per Hour / Staff	YES
Retail Items	Market value	Market Value	Per Item	YES
Seasonal Promotional Discount	5 - 25%	5 - 25%	Per Item	YES
Storage fee	59.50	0.00	Per square metre per annum	YES
After Hours Opening - Centre	263.00	265.00	Per hour	YES
Meeting Room	45.00	47.00	Per hour	YES
Walkway Hire	28.00	30.00	Per hour	YES
Memberships discounts & Concessions				
Group Membership	0.10	0.10	Per person (minimum 3 people)	YES
Student Membership	0.15	0.15	Per person	YES
Concession Membership	0.15	0.15	Per person	YES
Over 80 years	1.00	1.00	Per person	YES
Seasonal Promotions	10 - 50%	10 - 50%	Per person	YES
Corporate Discounts	5 - 20%	5 - 20%	Per person	YES
Seniors Card and Veterans Gold card Membership	0.20	0.20	Per person	YES
Pool				
Not For Profit Group - Single Lane	28.00	29.00	Per hour per lane	YES
Commercial - Single Lane Regular hirer	30.00	32.00	Per hour per lane	YES
Commercial - Single Lane	39.00	40.00	Per hour per lane	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Facility Hire				
Main Studio 1	82.50	85.00	Per hour	YES
Upstairs Studio 2 (including spin bikes)	71.50	74.00	Per hour	YES
Upstairs Studio 2 (not including spin bikes)	44.50	46.00	Per hour	YES
Group Fitness Instructor	100.00	100.00	Per Hour	YES
Consult Room	Market value	Market rate	Per hour	YES
Personal Training				
45 minute Session	80.00	80.00	Each	YES
45 minute Session (Non-member)	95.00	100.00	Each	YES
45 minute session - 10 pack	750.00	750.00	Each	YES
45 minute session - 2 people (member)	115.00	115.00	Per session. Valid 12 months from date of purchase	YES
45 minute session - 2 people (Non-member, 1 or more)	127.00	130.00	Each	YES
Body Scan (non-member)	15.50	30.00	Per person per scan	YES
Small group training	Market value	Market Value	Per person, per session	YES
Competitions				
Team Nomination Fee (Senior)	150.00	150.00	Per team nomination	YES
Senior Sports Team Game Fee	75.00	75.00	Per team per game	YES
Junior Sports Team Game Fee	58.00	58.00	Per team per game	YES
Team Withdrawal Fee	150.00	150.00	Per team	YES
Forfeit Fee: No Show	150.00	150.00	Per team per forfeit	YES
Senior Forfeit fee: Less than 24hrs notice	112.50	112.50	Per team per forfeit	YES
Senior Forfeit fee: More than 24hrs notice	75.00	75.00	Per team per forfeit	YES
Bib Hire	5.00	10.00	Per set	YES
Team Nomination Fee (Junior)	0.00	464.00	Per team nomination	YES
Junior Forfeit Fee - 24 Hours	0.00	58.00	Per team per forfeit	YES
Junior Forfeit Fee - More than 24 Hours	0.00	29.00	Per team per forfeit	YES
Junior Individual Registration Fee	0.00	64.00	Each	YES
Sports Courts				
Sports Courts Casual Use	8.00	8.50	Per person, applies to basketball and futsal only	YES
Casual court use - Pickleball	15.00	16.00	Per person, max of 2 hours	YES
Sports Courts casual use - 10 visit pass	72.00	80.50	Each, per person	YES
Lords Member or Team Discount on court hire	0.15	0.17	Per booking	YES
Schools and State Sporting Associations / Clubs / Not for profits	0.30	0.30	Per booking	NO
Discount - regular hirer (Commercial)	0.05	0.05	Per booking	NO
Sports Court 1/2 Court General Hire.	36.00	37.50	Per hour Per 1/2 Court	YES
Sports Court Full Court - Day Rate	440.00	0.00	8 hour hire full court	YES
Sports Court Full Court - Half Day Rate	224.00	0.00	4 hour hire full court	YES
Sports Court Full Court General Hire	56.00	58.00	Per hour per court	YES
Small Court Hire	24.00	25.00	Per hour per court	YES
Sports Court Small Court - Day Rate	185.00	0.00	8 hour hire small court	YES
Sports Court Small Court - Half Day Rate	96.00	0.00	4 hour hire full court	YES
Badminton/ Pickleball Court Hire	23.00	0.00	Per hour per court	YES
Volleyball Setup Fee	90.00	93.50	Per booking of 3 or more courts	YES
Corporate Challenge Team Registration	Market rate	Market rate	Each	YES
Officials fee	46.00	48.00	Per person, per hour	YES
Racquet hire	7.50	8.00	Per racquet per booking	YES
Racquet hire - damage recoup	10.00	10.00	Per racquet	YES
Tennis Court hire - online booking	39.50	0.00	Per hour per court	YES
Tennis Court hire	39.50	41.00	Per hour per court	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Squash Courts				
Casual Hire - Non Peak, before 5pm	25.00	26.00	Per hour per court	YES
Casual Hire - Peak, after 5pm	32.00	33.00	Per hour per court	YES
Casual Hire - Squash	28.00	0.00	Per hour per court	YES
Casual Hire - Squash bookings online fee	30.00	31.00	Per hour per court	YES
Discount - Subiaco Kings Squash Club members	0.20	0.00	Per hour per court	YES
Shenton Park Community Centre				
Main Hall - 100 persons	75.00	78.00	Per hour	YES
Main Hall Day Rate	470.00	488.00	Per day	YES
Activity Room (Room 3/4) - 40 persons	32.00	33.00	Per hour	YES
Activity Room (Room 2)	16.00	17.00	Per hour	YES
Activity Room - Day Rate	205.00	213.00	Per day	YES
Sound System Hire	62.50	65.00	Per booking	YES
The Palms Community Centre				
Main Hall - 100 persons	107.00	111.00	Per hour	YES
Main Hall - Day Rate	690.00	717.00	Per day	YES
Subiaco Community Training Space (located at The Palms Community Centre)				
Training Space - 20 people	36.00	37.00	Per hour	YES
Training Space Day rate	230.00	240.00	Per day	YES
Meeting room - 8 people	25.00	26.00	Per hour	YES
Meeting Room Day Rate	152.00	158.00	Per day	YES
Office 1 - 3 people	15.00	16.00	Per hour	YES
Office 1 Day Rate	92.00	96.00	Per day	YES
Office 2 - 3 people	15.00	16.00	Per hour	YES
Office 2 Day Rate	92.00	96.00	Per day	YES
West Hall - 55 persons	47.00	49.00	Per hour	YES
West Hall - Day Rate	298.00	310.00	Per day	YES
East Hall - 100 persons	55.00	57.00	Per hour	YES
East Hall - Day Rate	345.00	358.00	Per day	YES
Outdoor Garden Area	32.00	33.00	Per hour	YES
Café				
Beverage Items	Market value	Market Value	Per item	YES
Food Items	Market value	Market Value	Per item	YES
Alcohol Items	Market value	Market Value	Per item	YES
Retail items	Market value	Market Value	Per item	YES
Catering package	Market value	Market Value	Per order	YES
Café end of day discount	25 - 50%	25 - 50%	Per item	YES
Café Staff hire	54.00	56.00	Per hour / staff	YES
After Hours Opening - Café	125.00	130.00	Per hour	YES

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Community Centre Hire - Discounts available				
Community Casual - Subiaco	0.10	0.10	Per booking	YES
Community Regular - Subiaco	0.10	0.10	Per booking	YES
Not for Profit	0.60	0.60	Per booking	YES
Public Liability insurance cover - Hire up to $20 *	14.50	16.50	Per hire	YES
Public Liability insurance cover - Hire up to $50 *	29.00	33.00	Per hire	YES
Public Liability insurance cover - Hire over $50 *	85.00	96.80	Per hire	YES
Booking adjustment fee	11.00	9.90	Per booking alteration	YES
Administration Fee	60.00	0.00	Per booking alteration	YES
Cancellation Fee (3-7 days notice)	0.20	0.20	Per booking	YES
Cancellation Fee (< 3 days notice)	1.00	1.10	Per booking	YES
Cost of security callout	Market value	Market Value	Per breach	YES
Breach of Terms & Conditions	120.00	125.00	Per breach	YES
Cleaning charge	400.00	400.00	Per booking	YES
Scoreboard Administration Fee	25.00	30.00	Per block of bookings	YES
Event Manager Fee	Market value	0.00	Per event	YES
Low Risk Administration Fee - Community Centre	100.00	150.00	Each	YES
High Risk Administration Fee - Community Centre	200.00	250.00	Each	YES
Storage				
Key deposit for keys on permanent loan.	80.00	0.00	Per key	NO
Lost keys, damage and extra cleaning.	Market value	0.00	Per hour	NO
Community Casual Bookings - No Alcohol	400.00	0.00	Per booking	NO
Community Casual Bookings - with Alcohol	1,250.00	0.00	Per booking	NO
Parties / Functions - 16, 17, 18th and 21st Birthday, Bucks and Hens Parties	5,000.00	0.00	Per booking	NO
Commercial Events - Top Rate	10,000.00	0.00	Per booking	NO
Small	30.00	31.00	Per month	YES
Medium	60.00	62.00	Per month	YES
Large	120.00	125.00	Per month	YES
Personal Training Permit Fees				
Small Group Summer	212.40	212.40	Per group	YES
Small Group Winter	159.55	159.55	Per group	YES
Small Group Annual	318.05	318.05	Per group	YES
Medium Group Summer	424.75	424.75	Per group	YES
Medium Group Winter	318.05	318.05	Per group	YES
Medium Group Annual	636.10	636.10	Per group	YES
Large Group Summer	636.10	636.10	Per group	YES
Large Group Winter	477.60	477.60	Per group	YES
Large Group Annual	955.20	955.20	Per group	YES
Active Reserves				
Commercial Use of Parks and Reserves - general	Market value	Market value	Per booking	YES
Commercial Use of Parks and Reserves - registered not for profit organisation	Market value	Market value	Per booking	YES
Casual Use of Sports Spaces	23/24 rate + CPI	23/24 rate + CPI	Per field, per session	YES
Tennis Club Court Usage	25% of annual maintenance cost	25% of annual maintenance cost	Each	YES
Cricket Club Turf Wicket Usage	5% of annual maintenance cos	5% of annual maintenance cos	Each	YES
Active Reserves - Floodlight usage	23/24 rate + CPI	23/24 rate + CPI	Per hour, per field	YES
Active Reserves Playing Field Usage - Juniors	10% of annual maintenance cost	10% of annual maintenance cost	Per hour	YES
Active Reserves Playing Field Usage - Seniors	20% of annual maintenance cost	20% of annual maintenance cost	Per hour	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Creche				
Single Creche Visit - Member 120min	6.25	7.00	Per child per visit	YES
Single Creche Visit - Non member 120min	9.40	0.00	Per child per visit	YES
Five Visit Pass - 120min session	31.30	0.00	Each	YES
Ten Visit Pass - 120min session	56.25	0.00	Each	YES
Twenty Visit Pass - 120min session	112.50	0.00	Each	YES
School Holiday Program	Market value	85.00	Per visit, per child	YES
Second and subsequent child discount - single visit	0.25	0.00	Per single visit for 2nd and subsequent child(ren)	YES
School Holidays Program Late Stay	0.00	30.00	Per Visit, Per child	YES
Lifestyle Program				
Casual Entry	Market value	Market Value	Per person per visit	YES
Term Enrolment	Market value	Market Value	Per person, per term	YES
Health and fitness challenge	Market value	Market Value	Per person, per program	YES
Teen Programs	15.00	16.50	Per visit, per person	YES
Teen Program (1 session per week)	115.00	120.00	Per term	YES
Teen Program (2 sessions per week)	200.00	210.00	Per term	YES
Birthday Parties				
Single Child	18.00	0.00	Per child	YES
Consumables	15.50	0.00	Per party	YES
Party room set up	81.00	0.00	Per party	YES
Mini Party (up to 15 children)	0.00	500.00	Per party	YES
Mega Party (up to 30 children)	0.00	750.00	Per party	YES
Health and fitness				
Casual Group Fitness or Gym Entry	21.00	22.50	Per class or visit	YES
Organised Group Entry	8.75	9.00	Per visit	YES
Special Event Entry	Market value	Market value	Per visit	YES
Lords Group Fitness Community Class	5.00	5.00	Per visit. Seniors discount does not apply	YES
Gold Fitness Casual Entry	10.00	12.50	Per visit. Seniors discount does not apply	YES
Special Promotion	Free	Free	Per visit	YES
HYROX Training Class	0.00	32.50	Per Visit	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Memberships				
Direct Debit Transaction Fee	0.50	0.50	Per transaction	YES
Direct Debit Establishment Fee	5.00	25.00	Each	YES
Direct Debit Cancellation Fee	30 days notice	30 days notice	Per cancellation	YES
Replacement Fob	7.00	7.00	Per Item	YES
Fitness Passport Access Token	15.00	15.00	Per item	YES
Visit Pass - 10	195.00	210.00	Each	YES
Day Member - 12 Months	980.00	1,147.00	Each	YES
Day Member - Flexi	37.50	40.50	Per fortnight	YES
Full Member - 1 Month	90.00	0.00	Per month	YES
Allied Health Member/FIFO - 3 Months	300.00	315.00	Each	YES
Teen Member (14-15 year olds) - Flexi	29.50	30.50	Per fortnight	YES
Full Member - 12 Months - Fixed Term	1,150.00	1,275.00	Each	YES
Full Member - Flexi	43.00	44.50	Per fortnight	YES
Full Member - Team Captain	Free	Free	Per sports competition season	YES
Day Access - Subiaco Recovery Network	41.75	43.00	Per month	YES
Corporate Memberships - 3 Months	300.00	0.00	Each	YES
Corporate - Flexi	43.00	0.00	Per fortnight	YES
Health and Wellness Add on	Market value	35.00	Per fortnight	YES
Wellness 10 Pack	Market value	0.00	Each	YES
Casual Sauna Entry	0.00	12.50	Per Visit	YES
Pool Memberships				
Pool only member - 1 month - Fixed Term	42.50	47.00	Per month	YES
Pool only member - 12 months - Fixed Term	500.00	566.00	Per year	YES
Pool only member - Flexi	19.00	20.00	Per fortnight	YES
Corporate Memberships				
100 Visit Card	1,065.00	1,110.00	Each	YES
200 Visit Card	2,015.00	2,095.00	Each	YES
400 Visit Card	3,800.00	3,950.00	Each	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Rates				
Rates Instalments Admin Fee	54.60	54.60	Each	NO
Rates adhoc Instalments Admin Fee	54.60	54.60	Each	NO
Rates enquires: Ownership Details/Account Enquiry	52.00	52.00	Each	NO
Rates enquires: Orders & Requisitions	104.00	104.00	Each	NO
Interest on Overdue Rates & Charges	11%	11%	Each	NO
Interest on Overdue Sundry Debtors	11%	11%	Each	NO
Dishonoured payment fee - Australia Post	15.00	0.00	Each	YES
Dishonoured payment fee - Direct Debt	15.00	0.00	Each	YES
Freedom of Information Act				
Application Fee	30.00	30.00	Each	NO
Labour charge for dealing with FOI application	30.00	30.00	Per hour	NO
Photocopy charge	0.20	0.20	Per page	NO
Charge for duplicating a tape, film or computer information	0.00	Actual Cost	Each	YES
Charge for delivery, packaging and postage	0.00	Actual Cost	Each	YES
Advanced deposit	0.00	25% of estimated charges	Each	YES
Further advance deposit	0.00	75% of estimated charges	Each	YES
Waste Services				
Standard Residential Waste Service	408.00	408.00	Per service	NO
240 Litre Residential Waste Service	696.72	696.72	Per service	NO
480 Litre FOGO Residential Waste Service	1,011.71	0.00	Per service	NO
Extra 120 Litre Residential Waste Service	448.60	448.60	Per service	YES
Extra 240 Litre Residential Waste Service	766.40	766.40	Per service	YES
Extra Caddy liners	6.67	6.67	Per roll	YES
Standard Commercial Waste Service	729.00	729.00	Per service	NO
660 Litre Commercial Waste Service	1,997.34	1,997.34	Per service	NO
1100 Litre commercial waste service	3,361.58	3,361.58	Per service	NO
Extra 240 Litre Commercial Waste Service	801.00	801.00	Per service	YES
Extra 660 Litre Commercial Waste Service	2,197.00	2,197.00	Per service	YES
Extra 1100 Commercial waste service	3,697.74	3,697.74	Per service	YES
Compassionate Service	0.00	0.00	Per Service	NO
Extra 240 Litre Commercial Recycling Service	0.00	243.00	Per Service	YES
Extra 660 Litre Commercial Recycling Service	0.00	668.25	Per Service	YES
Extra 1100 Litre Commercial Recycling Service	0.00	1,113.00	Per Service	YES
Extra 660 Litre Commercial weekly cardboard Service	0.00	668.25	Per Service	YES
Extra 1100 Litre Commercial weekly cardboard Service	0.00	1,113.00	Per Service	YES
Extra 240 Litre Commercial FOGO Service	0.00	243.00	Per Service	YES
120 Litre FOGO Residential Waste Service	0.00	121.50	Per Service	NO
Extra 240Litre Residential recycling service	0.00	232.24	Per Service	YES
Missed/contaminated bin collection fee	0.00	75.00	Per Service	YES
Broken/replacement bin fee 120L Bin	0.00	46.45	Per Bin	YES
Broken/replacement bin fee 240L Bin	0.00	52.94	Per Bin	YES
Broken/replacement bin fee 660L Bin	0.00	319.39	Per Bin	YES
Broken/replacement bin fee 1100L Bin	0.00	378.11	Per Bin	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Parks				
Booking Fee - Low Level Risk Event	137.93	110.00	Per booking	YES
Booking Fee - Medium Level Risk Event	206.84	275.00	Per booking	YES
Booking Fee - High Level Risk Event	1,177.54	550.00	Per booking	YES
Booking Fee - Very High Level Risk Event	2,652.16	1,100.00	Per booking	YES
Hire fee - Commercial Medium Level Risk Event	95.48	1,100.00	Per day or part	YES
Hire fee - Commercial High Level Risk Event	222.77	2,200.00	Per day or part	YES
Hire fee - Commercial Very High Level Risk Event	222.77	5,500.00	Per day or part	YES
Infrastructure Services				
Reviewing of obstruction permit applications				
- Residential skip bins (short term - 1 week)	40.68	42.27	Per application	YES
- Residential permit (for construction works on verge - 3month standard period)	122.03	126.79	Per application	YES
- Commercial permit (for construction works on verge - 3 month standard period)	183.57	190.73	Per application	YES
Obstruction permit - Full traffic management assessment	244.06	253.58	Per application	YES
Re-issues permits and traffic management assessment - exceeding 3 month standard period).	183.57	190.73	Per application	YES
Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,923.29	1,998.30	Per application	YES
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	NO
Crossover application	91.78	95.36	Per application	YES
Inspection Fee - Pre construction	109.50	125.15	Per inspection	YES
Inspection Fee - Post construction	109.50	125.15	Per inspection	YES
Engineering Services				
Engineering Services	199.78	207.57	Per hour	YES
- Design	244.15	253.67	Per hour	YES
- Consultation	199.78	207.57	Per hour	YES
- Traffic Analysis	199.78	207.57	Per hour	YES
- Asset management Advice & Setting Program	199.78	207.57	Per hour	YES
Parking Stations				
Precinct 3 - Parking Station				
- 15 Jersey Street	1.60	1.70	Per hour. Daily max $6.00	YES
- 42 Stubbs Terrace	1.90	2.00	Per hour. Daily max $11.00	YES
- 44 Hay Street	1.90	2.00	Per hour. Daily max $11.00	YES
- 70 Stubbs Terrace	1.90	1.90	Per hour. Daily max $5.00	YES
Any additional paid parking implemented or converted in Precinct 3	1.90	2.00	Per hour. Daily max $11.00	YES
Any additional short-term paid parking in Precinct 3	1.60	2.00	Per hour	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Precinct 4 - Parking Station				
- 1 Hamilton Street	1.90	2.00	Per hour. Daily max $11.00	YES
- 2 York Street	2.00	2.10	Per hour. Daily max $14.00	YES
- 3 York Street	2.00	2.10	Per hour. Daily max $14.00	YES
- 5 Subiaco Road	1.90	2.00	Per hour. Daily max $11.00	YES
- 7 Olive Street	2.00	2.10	Per hour. Daily max $14.00	YES
- 19 Roberts Road	1.90	2.00	Per hour. Daily max $11.00	YES
- 20 Thomas Street	2.00	2.10	Per hour. Daily max $14.00	YES
- 63 Roberts Road	1.90	2.00	Per hour. Daily max $11.00	YES
- 6 Haydn Bunton Drive	2.00	2.10	Per hour. Daily max $14.00	YES
- 43 York Street				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 64 York Street				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Any additional all day paid parking implemented or converted in Precinct 4	1.90	2.10	Per hour. Daily max $14.00	YES
Any additional short-term paid parking in Precinct 4				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Precinct 5 - Parking Station				
- 17 Onslow Road (Monday to Friday Inclusive)	3.20	3.35	Per hour. Daily max $18.00	YES
- 17 Onslow Road (Saturday and Sunday)	2.60	2.70	Per hour. First 3 hours free	YES
- 18 Derby Road (Monday to Friday Inclusive)	3.20	3.35	Per hour. Daily max $18.00	YES
- 18 Derby Road (Saturday and Sunday)	2.60	2.70	Per hour. First 3 hours free	YES
Any additional all day paid parking implemented or converted in Precinct 5	3.20	3.35	Per hour. Daily max $18.00	YES
Any additional short-term paid parking in Precinct 5	2.60	2.70	Per hour	YES
Precinct 6 - Central Subiaco				
- 9 Theatre Gardens	3.20	3.35	Per hour. Daily max $18.00	YES
- 32 Nicholson Road	1.90	2.00	Per hour. Daily max $11.00	YES
- 77 Hamersley Road	2.00	2.10	Per hour. Daily max $14.00	YES
Any additional all day paid parking implemented or converted in Precinct 6	3.20	3.35	Per hour. Daily max $18.00	YES
Any additional all day short-term paid parking in Precinct 6				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Precinct 7: Subi Centro				
- 28 Roydhouse Street (North side)	2.20	2.40	Per hour. Daily max $16.00	YES
- 65 Vickers Lane	2.00	2.10	Per hour. Daily max $14.00	YES
- 68 Metters Lane	2.00	2.10	Per hour. Daily max $14.00	YES
- 71 Carter Lane				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Any additional paid parking implemented or converted in Precinct 7	2.20	2.40	Per hour. Daily max $16.00	YES
Any additional short-term paid parking in Precinct 7				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Precinct 8 - Parking Station				
- 4 Hensman Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 11 Barker Road	3.20	3.35	Per hour. Daily max $18.00	YES
- 12 Park Street	2.10	2.20	Per hour. First hour free	YES
- 13 Rowland Street	3.20	3.35	Per hour. First hour free. Daily Max $18.00	YES
- 14 Forrest Street	3.20	3.35	Per hour. First hour free. Daily Max $18.00	YES
- 16 Hensman Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 22 Hay Street				
- Monday to Friday 8am to 6pm	2.50	2.50	Per hour	YES
- Monday to Friday 6pm to 8am	5.00	5.00	Each	YES
- Saturday and Sunday	2.50	2.50	Per hour	YES
- 24 Bagot Road				
- First hour	Free	0.00	First hour	YES
- 2 hours	2.00	0.00	2 hours	YES
- 3 hours	4.90	0.00	3 hours	YES
- 25 Barker Road				
- First hour	Free	0.00	First hour	YES
- 2 hours	2.00	0.00	2 hours	YES
- 3 hours	4.90	0.00	3 hours	YES
- 26 Bagot Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 27 Roberts Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.9	5.00	3 hours	YES
- 29 Rowland Street				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 277 Barker Road	10.5	11.00	Per day	YES
- 30 Barker Road				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 36 Loretto Street				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 39 Hay Street				
- Monday to Friday 8am to 6pm	2.50	2.50	Per hour	YES
- Monday to Friday 6pm to 8am	5.00	5.00	Each	YES
- Saturday and Sunday	2.50	2.50	Per hour	YES
- 41 Railway Road, adjacent KEMH	1.90	2.00	Per hour. Daily max $11.00	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
- 61 Subiaco Square	4.20	4.40	Per hour	YES
- 62 Railway Road	3.20	3.35	Per hour. Daily max $18.00	YES
- 62A Railway Road				
- First hour	Free	Free	Per hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 74 One Subiaco				
- Monday to Friday 8am to 6pm	2.20	2.20	Per hour	YES
- Monday to Friday 6pm to 8am	5.00	5.00	Each	YES
- Saturday and Sunday	2.20	2.20	Per hour	YES
- 99 Parking Zone				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 75 Barker Road East Side				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
- 76 Churchill Avenue				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Any additional all day paid parking implemented or converted in Precinct 8	3.20	3.35	Per hour. Daily max $18.00	YES
Any additional short-term paid parking in Precinct 8				
- First hour	Free	Free	First hour	YES
- 2 hours	2.00	2.10	2 hours	YES
- 3 hours	4.90	5.00	3 hours	YES
Other Parking Functions				
Electric Vehicle Charging	0.45	0.45	Per kWh	YES
Penalty charge for occupying bay beyond prescribed car bay limit	1.00	1.00	Per minute	YES
Special Purpose Parking Permits - 277 Barker Road parking stations	200.00	200.00	Per month	YES
Special Purpose Parking Permits - Town Centre parking stations	200.00	200.00	Per month	YES
Commercial Parking Permits - half day	10.50	11.00	Per half day	YES
Commercial Parking Permits - full day	21.00	22.00	Per day	YES
Temporary Visitor Parking Permits	6.50	6.50	Each - payable after 20 free permits	YES
Resident Permits - Replacement	36.50	38.00	Each	NO
Visitors Permits - Replacement	36.50	38.00	Each	NO
Second Visitor Permit	36.50	40.00	Each	NO
Private Parking Compliance Service Registration	135.00	140.00	Per registration	YES
Private Parking Compliance Service Renewals	105.00	110.00	Per year	YES
Private Parking Signs (small)	70.00	70.00	Per sign	YES
Private Parking Signs (large)	80.00	80.00	Per sign	YES
Private Parking Infringement Withdrawal	42.00	44.00	Each	YES
Final Demand Fee (Parking infringement)	26.10	26.10	Each	YES
Event parking reservation	21.00	22.00	Each	YES
Forrest Square - Hire of Space	700.00	700.00	Each	YES
Forrest Square - Hire of Space	1,000.00	1,000.00	Each	YES
Fines Enforcement Registry Registration Fee	112.00	112.00	Each	NA

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Amenity Functions				
Impounded Shopping Trolleys	36.50	36.50	Each	NO
Impound Fee - Dogs One day	105.00	105.00	Per day or part there	YES
Impound Fee - Dogs After day one	At cost	25.00	Per day	YES
Impound Fee - Cats	105.00	105.00	Per day	YES
Abandoned Vehicle				
Abandoned Vehicle Release Fee				
Abandoned Vehicle Release Fee - Stage 1	260.00	260.00	Each	NO
Abandoned Vehicle Release Fee - Stage 2	420.00	420.00	Each	NO
Impounded & portable sign	75.00	75.00	Each	YES
Other Impounded Goods	70.00	70.00	Per square metre	NO
Animal Registration				
Cat Registration				
Annual cat registration	20.00	20.00	Per year	NO
Triannual cat registration	42.50	42.50	Per three year	NO
Life time cat registration	100.00	100.00	Per year	NO
Cats owned by pensioners	50% of fee	50% of fee	Per year	NO
Application for grant or renewal of approval to breed cats	100.00	110.00	Per cat	NO
Application for cat registration if application is made after 31 May for registration until the next 31 October	10.00	10.00	Per application	NO
Dog Registration				
Annual registration, unsterilised dog	50.00	50.00	Per year	NO
Annual registration, sterilised dog	20.00	20.00	Per year	NO
Annual registration, Guide dog	Free	Free	Per year	NO
Triannual registration, unsterilised dog	120.00	120.00	Per three year	NO
Triannual registration, sterilised dog	42.50	42.50	Per three year	NO
Triannual registration, Guide dog	Free	Free	Per three year	NO
Life time registration, unsterilised dog	250.00	250.00	Each	NO
Life time registration, sterilised dog	100.00	100.00	Each	NO
Dogs owned by pensioners	50% of fee	50% of fee	Each	NO
Registration of dog kept in approved kennel establishment licensed under s27	200.00	200.00	Per establishment	NO
Environmental Health				
New Outdoor Dining Permit Application Fee	385.00	400.00	Per application	NO
Outdoor Dining Permit Renewal Fee	125.00	130.00	Per year	NO
Outdoor Dining Permit Transfer Fee	68.00	70.00	Per application	NO
Street Trading Permit Fee - Daily (Max 3 Days)	80.00	85.00	Per day	NO
Street Trading Permit Fee - Monthly	350.00	365.00	Per month	NO
Street Trading Permit Fee - Annual	970.00	1,010.00	Per year	NO
Local Business Goods Display - Annual Fee Less Than 5sqm	360.00	Free	Per year	NO
Local Business Goods Display - Annual Fee 5sqm - 10sqm	700.00	Free	Per year	NO
Permanent Street Market Stall Holder Permit Application Fee	300.00	315.00	Per application	NO
Street Market Permit Fee - Annual	1,565.00	1,630.00	Per stall	NO
Street Market Permit Fee - Monthly	260.00	270.00	Per stall	NO
Lodging House Registration Fee	180.00	180.00	Per year	NO
Food business notification / registration fee (non-assessment of plans)	70.00	75.00	Per application	NO
Food business annual risk assessment fee - high risk or 3 inspections	440.00	460.00	Pro rata charges where business does not operate for full year	NO
Food business annual risk assessment fee - medium risk or 2 inspections	285.00	295.00	Pro rata charges where business does not operate for full year	NO
Food business annual risk assessment fee - low risk or 1 inspection	140.00	145.00	Pro rata charges where business does not operate for full year	NO

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Late Payment of Health Services fees	60.00	62.50	Per month after first request	NO
Assessment of Fees	270.00	280.00	Per application	YES
Food Safety Program Verification	365.00	380.00	Per application	NO
Food business re-inspection fee	150.00	155.00	Per inspection	YES
Food Business Inspection Fee	105.00	110.00	Per inspection	NO
One Off Temporary Food Business Application Fee	85.00	90.00	Per application	NO
Event Temporary Food Business Application Fee	160.00	165.00	Per event	NO
Subiaco Farmers Market Application Fee	52.00	55.00	Per application	NO
Subiaco Farmers Market Renewal Fee	160.00	165.00	Per year	NO
Temporary food business administration fee - Charity and Community Group	Free	Free	Per application	NO
Settlement enquiry - food business	160.00	165.00	Per application	YES
Liquor Act Section 39 & 55 Certification & ETPS	220.00	230.00	Per certification	NO
Liquor Act Section 39 & 55 Certification & ETPS - Charitable and Not For Profit	Free	Free	Per certification	NO
Application for "approval of a non complying event" - Regulation 18 Environmental Protection (Noise) Regulations 1997	1,000.00	1,000.00	Per application	NO
Late fee Application for "approval of a non complying event"	25% of the application fee	25% of the application	Per application	NO
Application Fee (noise management plan waste collection/other works - non local government)	500.00	500.00	Per application	NO
Outdoor Decks - Application	760.00	790.00	Per application	NO
Outdoor Decks - Renewal	700.00	730.00	Per parking bay	NO
Application for approved venue	15,000.00	15,000.00	Per application	NO
Late Notice of Notifiable Event Fee	500.00	500.00	Per application	NO
Laboratory analysis request	210.00	220.00	Per hour	YES
Officer Time	115.00	120.00	Per hour	YES
Public Building - Inspection Fee	125.00	130.00	Per inspection	NO
Application for approval of a public building	871.00	871.00	Per application	NO
Application for approval of a temporary event (public building) - <100 patrons	50.00	50.00	Per application	NO
Application for approval of a temporary event (public building) - 100 to 600 patrons	150.00	150.00	Per application	NO
Application for approval of a temporary event (public building) - 601 to 1,500 patrons	300.00	300.00	Per application	NO
Application for approval of a temporary event (public building) - 1,501 to 5,000 patrons	570.00	570.00	Per application	NO
Application for approval of a temporary event (public building) - 5,001 to 15,000 patrons	700.00	700.00	Per application	NO
Application for approval of a temporary event (public building) - >15,001 patrons	871.00	871.00	Per application	NO
Application for approval of a temporary event (public building) - Charitable or Community Based Not for Profit Organisation	Free	Free	Per application	NO
Application for the approval of a sewage treatment apparatus	118.00	118.00	Per application	NO
Issue of a permit to use a sewage treatment apparatus	118.00	118.00	Per permit	NO
Application to keep bees	420.00	440.00	Per application	NO
Noise Management Plan - Assessment Fee	275.00	285.00	Per plan	NO
Noise Management Plan or Acoustic Report - reassessment fee	120.00	125.00	Per application	YES
Noise Management Plan - Late Application Fee	400.00	415.00	Per application	YES
Noise monitoring fee (per hour)	200.00	210.00	Per hour	YES
Aquatic - Annual Fee (Inspection and Sampling)	155.00	160.00	Per year	NO
Aquatic - Reinspection	105.00	105.00	Per inspection	NO
Skin Penetration Application	65.00	70.00	Per application	NO
Skin Penetration Inspection Fee	105.00	110.00	Per inspection	NO

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
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 building work not less than $110.00	0.19% of the estimated value of building work not less than $110.00	Per application	NO
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 building work not less than $110.00	0.09% of the estimated value of building work not less than $110.00	Per application	NO
Uncertified application for a building permit (s. 16(1))	0.32% of the estimated value of building work not less than $110.00	0.32% of the estimated value of building work not less than $110.00	Per application	NO
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	NO
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	$110.00 for each storey	Per application	NO
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	110.00	110.00	Per application	NO
Application for an occupancy permit for a completed building (s. 46)	110.00	110.00	Per application	NO
Application for a temporary occupancy permit for an incomplete building (s. 47)	110.00	110.00	Per application	NO
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	NO
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	110.00	110.00	Per application	NO
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 building work but not less than $110.00	0.18% of the estimated value of building work but not less than $110.00	Per application	YES
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 building work but not less than $110.00	0.38% of the estimated value of building work but not less than $110.00	Per application	YES
Application to replace an occupancy permit for an existing building (s. 52(1))	110.00	110.00	Per application	NO
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	110.00	110.00	Per application	NO
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	NO
Certificate of Design Compliance - Value of works $30,000 or less	344.05	344.05	Per application	YES
Certificate of Design Compliance for Unauthorised Works- Value of works $30,000 or less	599.25	599.25	Per application	YES
Certificate of Design Compliance - Value of works $30,001 to $60,000	490.50	490.50	Per application	YES
Certificate of Design Compliance for Unauthorised Works - Value of works $30,001 to $60,000	832.30	832.30	Per application	YES
Certificate of Design Compliance - Value of works $60,001 to $100,000	627.00	627.00	Per application	YES
Certificate of Design Compliance for Unauthorised works - Value of works $60,001 to $100,000	1,076.50	1,076.50	Per application	YES
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	YES
Certificate of Design 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	YES
Certificate of Construction Compliance - Value of works $30,000 or less	344.05	344.05	Per application	YES
Certificate of Construction Compliance for Unauthorised Works - Value of works $30,000 or less	599.25	599.25	Per application	YES
Certificate of Construction Compliance - Value of works $30,001 to $60,000	490.50	490.50	Per application	YES
Certificate of Construction Compliance for Unauthorised Works - Value of works $30,001 to $60,000	832.30	832.30	Per application	YES
Certificate of Construction Compliance - Value of works $60,001 to $100,000	627.00	627.00	Per application	YES
Certificate of Construction Compliance for Unauthorised Works - Value of works $60,001 to $100,000	1,076.50	1,076.50	Per application	YES
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	YES
Certificate of Construction 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	YES
Certificate of Building Compliance - Value of works $30,000 or less	344.05	344.05	Per application	YES
Certificate of Building Compliance for Unauthorised Works - Value of works $30,000 or less	599.25	599.25	Per application	YES
Certificate of Building Compliance - Value of works $30,001 to $60,000	490.50	490.50	Per application	YES
Certificate of Building Compliance for Unauthorised Works - Value of works $30,001 to $60,000	832.30	832.30	Per application	YES
Certificate of Building Compliance - Value of works $60,001 to $100,000	627.00	627.00	Per application	YES
Certificate of Building Compliance for Unauthorised Works - Value of works $60,001 to $100,000	1,076.50	1,076.50	Per application	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
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	YES
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	YES
Request for Registered Building Surveyor Consultancy or Site Inspection Services	144.25	144.25	Per hour	YES
Sign Licence Fee	0.19% of the estimated value of building work not less than $110.00	0.19% of the estimated value of building work not less than $110.00	Per application	NO
Hoarding, Material on street	1.00	1.00	Per month	NO
Photocopy charge	0.50	0.50	Per page	YES
Plan Copy (external printing)	At cost	At cost	Each	YES
Plan Archival Search	55.50	55.50	Per search request	YES
Plan Archival Search - Commercial / Industrial	133.20	133.20	Per search request	YES
Annual Pool Inspection Fee	58.45	58.45	Per pool	NO
Unscheduled Pool Inspection Fee	133.20	133.20	Per inspection	YES
Request additional copy of swimming pool inspection report	38.80	38.80	Per request	YES
Building Services Levy - Building Permit (Work value $45,000 or less)	61.65	61.65	Per application	NO
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	NO
Building Services Levy - Demolition Permit (Work value $45,000 or less)	61.65	61.65	Per application	NO
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	NO
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	61.65	61.65	Per application	NO
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value $45,000 or less)	123.30	123.30	Per application	NO
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	Per application	NO
Building Construction Industry Training Fund - Value of works more than $100,000	0.2% of the value of work more than $20,000	0.2% of the value of work more than 100,000	Per application	NO
Smoke alarms alternative solution application fee	179.40	179.40	Per application	NO

Planning

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development				
Development application for estimated development cost not more than $50,000	147.00	147.00	Per application	NO
Development application for estimated development cost 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	Per application	NO
Development application for estimated development cost 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	Per application	NO
Development application for estimated development cost 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	Per application	NO
Development application for estimated development cost 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	Per application	NO
Development application for estimated development cost more than $21.5 million	34,196.00	34,196.00	Per application	NO
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	Per application	NO
Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	739.00	Per application	NO
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	Per application	NO
Determining an application to amend or cancel development approval	295.00	295.00	Per application	NO
Determining an initial application for approval of a home occupation where the home occupation has not commenced	222.00	222.00	Per application	NO
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	Per application	NO
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	Per application	NO

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
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	Per application	NO
Providing a zoning certificate	73.00	73.00	Per application	NO
Replying to a property settlement questionnaire	73.00	73.00	Per application	NO
Issue of written planning advice	73.00	73.00	Per application	NO
Subdivision				
Providing a subdivision clearance for - (a) not more than 5 lots	73.00	73.00	Per application	NO
Providing a subdivision clearance for - (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	Per application	NO
Providing a subdivision clearance for - (c) more than 195 lots	7,393.00	7,393.00	Per application	NO
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	Per application	NO
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	Per application	NO
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)	Per application	NO
Initiation fee - standard amendment	$6,000 (refund $5,000 if not initiated)	$6,000 (refund $5,000 if not initiated)	Per application	NO
Initiation fee - complex amendment	$6,500 (refund $5,500 if not initiated)	$6,500 (refund $5,500 if not initiated)	Per application	NO
Processing Fees	$30.20 - $88.00 per hour as per Regulations	$30.20 - $88.00 per hour as per Regulations	Per application	NO
Structure Plan	Per legislation	Per legislation	Per application	NO
Local Development Plan	Per legislation	Per legislation	Per application	NO
Other Planning				
Public consultation of DA (complex application)	1,072.25	1,111.90	Each	YES
Public consultation of DA (standard application)	134.05	139.00	Each	YES
Street numbering requests	122.90	127.45	Each	NO
Request for copies of plans	73.00	73.00	Per search request	NO
Additional Design Review Panel Considerations (p/hr)	1,350.00	1,650.00	Per hour	YES
Deemed-to-comply check for Single Houses	295.00	295.00	Each	NO
Local Planning Scheme No. 5 Map (printed copy)	36.30	36.30	Each	NO
Local Planning Scheme No. 5 Text (printed copy)	29.85	29.85	Each	NO
Planning Policy Manual (printed copy)	29.85	29.85	Each	NO
Subiaco Activity Centre Plan (printed copy)	60.25	60.25	Each	NO
Subiaco Planning Strategy (printed copy)	60.25	60.25	Each	NO
Liquor Control Act section 40 certificate	82.90	82.90	Each	NO

Community Programs

Various Community Events	At cost	At cost	Each	YES
Positive Ageing	At cost	At cost	Each	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Library				
Replacement of non-returned item	At cost	At cost	Per Item	YES
Photocopying - Black & White A4	0.20	0.20	Per page	YES
Photocopying - Black & White A3	0.30	0.30	Per page	YES
Photocopying - Colour A4	1.00	1.00	Per page	YES
Photocopying - Colour A3	1.50	1.50	Per page	YES
Computer Printing - Black & White A4	0.20	0.20	Per page	YES
Computer Printing - Black & White A3	0.30	0.30	Per page	YES
Computer Printing - Colour A4	1.00	1.00	Per page	YES
Computer Printing - Colour A3	1.50	1.50	Per page	YES
Replacement Cards	5.00	5.00	Per Item	YES
Library Bags	2.00	2.00	Each	YES
Interlibrary loans	16.50 - 30.00	0.00	Per Item	YES
Library events	At cost	At cost	Per person, per event	YES
Museum				
Museum Photographic reproduction -various photograph sizes	At cost	At cost	Per size of image	YES
School Visits (City of Subiaco School)	Free	Free	Per student	NO
School Visits (NON City of Subiaco School)	6.00	6.00	Per student	NO
Research Fees - Under Thirty Minutes Research	Free	Free	Each	YES
Research Fees - First Hour of research	50.00	50.00	Per time	YES
Research Fees - Per Hour after first hour	32.00	32.00	Per time	YES
Research Fees - Student (Secondary and University) - One Hour	Free	Free	Per time	NO
Object retrieval and viewing	30.00	30.00	Per box	YES
Retail items	Market value	Market value	Per Item	YES
Recreation Services				
Recreation Services Administration/Fixture Fee	95.00	95.00	Per event	YES
Facility Hire - Cleaning Fee	135.00	135.00	Per Hour / Staff	YES
Retail Items	Market value	Market Value	Per Item	YES
Seasonal Promotional Discount	5 - 25%	5 - 25%	Per Item	YES
Storage fee	59.50	0.00	Per square metre per annum	YES
After Hours Opening - Centre	263.00	265.00	Per hour	YES
Meeting Room	45.00	47.00	Per hour	YES
Walkway Hire	28.00	30.00	Per hour	YES
Memberships discounts & Concessions				
Group Membership	0.10	0.10	Per person (minimum 3 people)	YES
Student Membership	0.15	0.15	Per person	YES
Concession Membership	0.15	0.15	Per person	YES
Over 80 years	1.00	1.00	Per person	YES
Seasonal Promotions	10 - 50%	10 - 50%	Per person	YES
Corporate Discounts	5 - 20%	5 - 20%	Per person	YES
Seniors Card and Veterans Gold card Membership	0.20	0.20	Per person	YES
Pool				
Not For Profit Group - Single Lane	28.00	29.00	Per hour per lane	YES
Commercial - Single Lane Regular hirer	30.00	32.00	Per hour per lane	YES
Commercial - Single Lane	39.00	40.00	Per hour per lane	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Facility Hire				
Main Studio 1	82.50	85.00	Per hour	YES
Upstairs Studio 2 (including spin bikes)	71.50	74.00	Per hour	YES
Upstairs Studio 2 (not including spin bikes)	44.50	46.00	Per hour	YES
Group Fitness Instructor	100.00	100.00	Per Hour	YES
Consult Room	Market value	Market rate	Per hour	YES
Personal Training				
45 minute Session	80.00	80.00	Each	YES
45 minute Session (Non-member)	95.00	100.00	Each	YES
45 minute session - 10 pack	750.00	750.00	Each	YES
45 minute session - 2 people (member)	115.00	115.00	Per session. Valid 12 months from date of purchase	YES
45 minute session - 2 people (Non-member, 1 or more)	127.00	130.00	Each	YES
Body Scan (non-member)	15.50	30.00	Per person per scan	YES
Small group training	Market value	Market Value	Per person, per session	YES
Competitions				
Team Nomination Fee (Senior)	150.00	150.00	Per team nomination	YES
Senior Sports Team Game Fee	75.00	75.00	Per team per game	YES
Junior Sports Team Game Fee	58.00	58.00	Per team per game	YES
Team Withdrawal Fee	150.00	150.00	Per team	YES
Forfeit Fee: No Show	150.00	150.00	Per team per forfeit	YES
Senior Forfeit fee: Less than 24hrs notice	112.50	112.50	Per team per forfeit	YES
Senior Forfeit fee: More than 24hrs notice	75.00	75.00	Per team per forfeit	YES
Bib Hire	5.00	10.00	Per set	YES
Team Nomination Fee (Junior)	0.00	464.00	Per team nomination	YES
Junior Forfeit Fee - 24 Hours	0.00	58.00	Per team per forfeit	YES
Junior Forfeit Fee - More than 24 Hours	0.00	29.00	Per team per forfeit	YES
Junior Individual Registration Fee	0.00	64.00	Each	YES
Sports Courts				
Sports Courts Casual Use	8.00	8.50	Per person, applies to basketball and futsal only	YES
Casual court use - Pickleball	15.00	16.00	Per person, max of 2 hours	YES
Sports Courts casual use - 10 visit pass	72.00	80.50	Each, per person	YES
Lords Member or Team Discount on court hire	0.15	0.17	Per booking	YES
Schools and State Sporting Associations / Clubs / Not for profits	0.30	0.30	Per booking	NO
Discount - regular hirer (Commercial)	0.05	0.05	Per booking	NO
Sports Court 1/2 Court General Hire.	36.00	37.50	Per hour Per 1/2 Court	YES
Sports Court Full Court - Day Rate	440.00	0.00	8 hour hire full court	YES
Sports Court Full Court - Half Day Rate	224.00	0.00	4 hour hire full court	YES
Sports Court Full Court General Hire	56.00	58.00	Per hour per court	YES
Small Court Hire	24.00	25.00	Per hour per court	YES
Sports Court Small Court - Day Rate	185.00	0.00	8 hour hire small court	YES
Sports Court Small Court - Half Day Rate	96.00	0.00	4 hour hire full court	YES
Badminton/ Pickleball Court Hire	23.00	0.00	Per hour per court	YES
Volleyball Setup Fee	90.00	93.50	Per booking of 3 or more courts	YES
Corporate Challenge Team Registration	Market rate	Market rate	Each	YES
Officials fee	46.00	48.00	Per person, per hour	YES
Racquet hire	7.50	8.00	Per racquet per booking	YES
Racquet hire - damage recoup	10.00	10.00	Per racquet	YES
Tennis Court hire - online booking	39.50	0.00	Per hour per court	YES
Tennis Court hire	39.50	41.00	Per hour per court	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Squash Courts				
Casual Hire - Non Peak, before 5pm	25.00	26.00	Per hour per court	YES
Casual Hire - Peak, after 5pm	32.00	33.00	Per hour per court	YES
Casual Hire - Squash	28.00	0.00	Per hour per court	YES
Casual Hire - Squash bookings online fee	30.00	31.00	Per hour per court	YES
Discount - Subiaco Kings Squash Club members	0.20	0.00	Per hour per court	YES
Shenton Park Community Centre				
Main Hall - 100 persons	75.00	78.00	Per hour	YES
Main Hall Day Rate	470.00	488.00	Per day	YES
Activity Room (Room 3/4) - 40 persons	32.00	33.00	Per hour	YES
Activity Room (Room 2)	16.00	17.00	Per hour	YES
Activity Room - Day Rate	205.00	213.00	Per day	YES
Sound System Hire	62.50	65.00	Per booking	YES
The Palms Community Centre				
Main Hall - 100 persons	107.00	111.00	Per hour	YES
Main Hall - Day Rate	690.00	717.00	Per day	YES
Subiaco Community Training Space (located at The Palms Community Centre)				
Training Space - 20 people	36.00	37.00	Per hour	YES
Training Space Day rate	230.00	240.00	Per day	YES
Meeting room - 8 people	25.00	26.00	Per hour	YES
Meeting Room Day Rate	152.00	158.00	Per day	YES
Office 1 - 3 people	15.00	16.00	Per hour	YES
Office 1 Day Rate	92.00	96.00	Per day	YES
Office 2 - 3 people	15.00	16.00	Per hour	YES
Office 2 Day Rate	92.00	96.00	Per day	YES
West Hall - 55 persons	47.00	49.00	Per hour	YES
West Hall - Day Rate	298.00	310.00	Per day	YES
East Hall - 100 persons	55.00	57.00	Per hour	YES
East Hall - Day Rate	345.00	358.00	Per day	YES
Outdoor Garden Area	32.00	33.00	Per hour	YES
Café				
Beverage Items	Market value	Market Value	Per item	YES
Food Items	Market value	Market Value	Per item	YES
Alcohol Items	Market value	Market Value	Per item	YES
Retail items	Market value	Market Value	Per item	YES
Catering package	Market value	Market Value	Per order	YES
Café end of day discount	25 - 50%	25 - 50%	Per item	YES
Café Staff hire	54.00	56.00	Per hour / staff	YES
After Hours Opening - Café	125.00	130.00	Per hour	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Community Centre Hire - Discounts available				
Community Casual - Subiaco	0.10	0.10	Per booking	YES
Community Regular - Subiaco	0.10	0.10	Per booking	YES
Not for Profit	0.60	0.60	Per booking	YES
Public Liability insurance cover - Hire up to $20 *	14.50	16.50	Per hire	YES
Public Liability insurance cover - Hire up to $50 *	29.00	33.00	Per hire	YES
Public Liability insurance cover - Hire over $50 *	85.00	96.80	Per hire	YES
Booking adjustment fee	11.00	9.90	Per booking alteration	YES
Administration Fee	60.00	0.00	Per booking alteration	YES
Cancellation Fee (3-7 days notice)	0.20	0.20	Per booking	YES
Cancellation Fee (< 3 days notice)	1.00	1.10	Per booking	YES
Cost of security callout	Market value	Market Value	Per breach	YES
Breach of Terms & Conditions	120.00	125.00	Per breach	YES
Cleaning charge	400.00	400.00	Per booking	YES
Scoreboard Administration Fee	25.00	30.00	Per block of bookings	YES
Event Manager Fee	Market value	0.00	Per event	YES
Low Risk Administration Fee - Community Centre	100.00	150.00	Each	YES
High Risk Administration Fee - Community Centre	200.00	250.00	Each	YES
Storage				
Key deposit for keys on permanent loan.	80.00	0.00	Per key	NO
Lost keys, damage and extra cleaning.	Market value	0.00	Per hour	NO
Community Casual Bookings - No Alcohol	400.00	0.00	Per booking	NO
Community Casual Bookings - with Alcohol	1,250.00	0.00	Per booking	NO
Parties / Functions - 16, 17, 18th and 21st Birthday, Bucks and Hens Parties	5,000.00	0.00	Per booking	NO
Commercial Events - Top Rate	10,000.00	0.00	Per booking	NO
Small	30.00	31.00	Per month	YES
Medium	60.00	62.00	Per month	YES
Large	120.00	125.00	Per month	YES
Personal Training Permit Fees				
Small Group Summer	212.40	212.40	Per group	YES
Small Group Winter	159.55	159.55	Per group	YES
Small Group Annual	318.05	318.05	Per group	YES
Medium Group Summer	424.75	424.75	Per group	YES
Medium Group Winter	318.05	318.05	Per group	YES
Medium Group Annual	636.10	636.10	Per group	YES
Large Group Summer	636.10	636.10	Per group	YES
Large Group Winter	477.60	477.60	Per group	YES
Large Group Annual	955.20	955.20	Per group	YES
Active Reserves				
Commercial Use of Parks and Reserves - general	Market value	Market value	Per booking	YES
Commercial Use of Parks and Reserves - registered not for profit organisation	Market value	Market value	Per booking	YES
Casual Use of Sports Spaces	23/24 rate + CPI	23/24 rate + CPI	Per field, per session	YES
Tennis Club Court Usage	25% of annual maintenance cost	25% of annual maintenance cost	Each	YES
Cricket Club Turf Wicket Usage	5% of annual maintenance cos	5% of annual maintenance cos	Each	YES
Active Reserves - Floodlight usage	23/24 rate + CPI	23/24 rate + CPI	Per hour, per field	YES
Active Reserves Playing Field Usage - Juniors	10% of annual maintenance cost	10% of annual maintenance cost	Per hour	YES
Active Reserves Playing Field Usage - Seniors	20% of annual maintenance cost	20% of annual maintenance cost	Per hour	YES

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Creche				
Single Creche Visit - Member 120min	6.25	7.00	Per child per visit	YES
Single Creche Visit - Non member 120min	9.40	0.00	Per child per visit	YES
Five Visit Pass - 120min session	31.30	0.00	Each	YES
Ten Visit Pass - 120min session	56.25	0.00	Each	YES
Twenty Visit Pass - 120min session	112.50	0.00	Each	YES
School Holiday Program	Market value	85.00	Per visit, per child	YES
Second and subsequent child discount - single visit	0.25	0.00	Per single visit for 2nd and subsequent child(ren)	YES
School Holidays Program Late Stay	0.00	30.00	Per Visit, Per child	YES
Lifestyle Program				
Casual Entry	Market value	Market Value	Per person per visit	YES
Term Enrolment	Market value	Market Value	Per person, per term	YES
Health and fitness challenge	Market value	Market Value	Per person, per program	YES
Teen Programs	15.00	16.50	Per visit, per person	YES
Teen Program (1 session per week)	115.00	120.00	Per term	YES
Teen Program (2 sessions per week)	200.00	210.00	Per term	YES
Birthday Parties				
Single Child	18.00	0.00	Per child	YES
Consumables	15.50	0.00	Per party	YES
Party room set up	81.00	0.00	Per party	YES
Mini Party (up to 15 children)	0.00	500.00	Per party	YES
Mega Party (up to 30 children)	0.00	750.00	Per party	YES
Health and fitness				
Casual Group Fitness or Gym Entry	21.00	22.50	Per class or visit	YES
Organised Group Entry	8.75	9.00	Per visit	YES
Special Event Entry	Market value	Market value	Per visit	YES
Lords Group Fitness Community Class	5.00	5.00	Per visit. Seniors discount does not apply	YES
Gold Fitness Casual Entry	10.00	12.50	Per visit. Seniors discount does not apply	YES
Special Promotion	Free	Free	Per visit	YES
HYROX Training Class	0.00	32.50	Per Visit	YES

Disclaimer: In the event of any discrepancy between a fee listed in this budget and the fee prescribed by legislation, the legislated fee shall be deemed correct.

CITY OF SUBIACO
SCHEDULE OF FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027

Fee or Charge Description	2025-2026 Scheduled Fee	2026-2027 Scheduled Fee	Unit OF Measurement	GST Applicable
	$	$		
Memberships				
Direct Debit Transaction Fee	0.50	0.50	Per transaction	YES
Direct Debit Establishment Fee	5.00	25.00	Each	YES
Direct Debit Cancellation Fee	30 days notice	30 days notice	Per cancellation	YES
Replacement Fob	7.00	7.00	Per Item	YES
Fitness Passport Access Token	15.00	15.00	Per item	YES
Visit Pass - 10	195.00	210.00	Each	YES
Day Member - 12 Months	980.00	1,147.00	Each	YES
Day Member - Flexi	37.50	40.50	Per fortnight	YES
Full Member - 1 Month	90.00	0.00	Per month	YES
Allied Health Member/FIFO - 3 Months	300.00	315.00	Each	YES
Teen Member (14-15 year olds) - Flexi	29.50	30.50	Per fortnight	YES
Full Member - 12 Months - Fixed Term	1,150.00	1,275.00	Each	YES
Full Member - Flexi	43.00	44.50	Per fortnight	YES
Full Member - Team Captain	Free	Free	Per sports competition season	YES
Day Access - Subiaco Recovery Network	41.75	43.00	Per month	YES
Corporate Memberships - 3 Months	300.00	0.00	Each	YES
Corporate - Flexi	43.00	0.00	Per fortnight	YES
Health and Wellness Add on	Market value	35.00	Per fortnight	YES
Wellness 10 Pack	Market value	0.00	Each	YES
Casual Sauna Entry	0.00	12.50	Per Visit	YES
Pool Memberships				
Pool only member - 1 month - Fixed Term	42.50	47.00	Per month	YES
Pool only member - 12 months - Fixed Term	500.00	566.00	Per year	YES
Pool only member - Flexi	19.00	20.00	Per fortnight	YES
Corporate Memberships				
100 Visit Card	1,065.00	1,110.00	Each	YES
200 Visit Card	2,015.00	2,095.00	Each	YES
400 Visit Card	3,800.00	3,950.00	Each	YES