



# City of Subiaco Budget 2024-25

## INTRODUCTION

The *Budget 2024-2025* provides for the ongoing delivery of a range of high-quality facilities and services in the City of Subiaco.

As in previous years, the City has been mindful of household budget pressures. The *Budget* delivers a low rate increase of 1.9 percent for the third year in a row, with no change to the minimum rate of \$1,190 since 2019-20. Inflation has ranged to as high as 7.8 percent over the same period. Delivery of consecutive low increases has been achieved through prudent financial management and a focus on growing non-rates income.

In 2024-25 the City will see substantial unavoidable increases in its waste service fees, due to increases in the State Government's landfill charge as well as waste transport, processing and infrastructure costs. This will result in the largest increase to waste fees in many years, being an additional 15.1 percent or a \$51 increase to the standard waste service.

Ratepayers will also see a 4.3 percent increase to the Emergency Services Levy (ESL), which is collected by local governments on behalf of the State Government to fund fire and emergency services.

Overall, the minimum rate notice will increase by 3.5 percent or \$1.18 per week, and the average rate notice will increase by 3.9 percent or \$2.05 per week.

One of the major priorities funded by the *Budget* is the digital transformation of the City's legacy systems and processes. This project will make it easier for staff to deliver a high standard of service to our customers and community. It will reduce manual effort, streamline processes and reduce turnaround times. The project will also provide customers with digital access to the City's services at any time and through any device.

The budget also features a \$21.4M capital works program providing for a range of critical renewal, upgrade, and new asset development projects. These include road safety improvements, public realm upgrades, playground renewals, tree plantings and the refurbishment of the Shenton Park Community Centre.

## CONTEXT

The *Budget* is a key legislated document contributing to the sustainable management of the City's finances. It provides a basis for the prioritisation of resources in the financial year ahead. The City follows several guiding principles in considering its finances:

- *Strategic alignment* – the budget gives effect to the City's Strategic Community Plan, Corporate Business Plan, other adopted strategies and relevant Council decisions.
- *Prioritised delivery* – funding is allocated with consideration to the social, environmental and economic priorities for the local district.

- *Sustainable financial planning* – consideration is given to current and longer term needs, with a buffer maintained to support unanticipated challenges.
- *Own source income* – diverse income streams such as investments and parking are maintained to reduce reliance on rates.
- *Whole of life approach* – assets are managed with consideration to their lifetime cost and to avoid the risk of an asset renewal gap.
- *Intergenerational equity* – loans and reserves are used prudently to fairly distribute the share of costs and provide for stability of rates over time.
- *Cost recovery* – fees and charges are set with respect to cost recovery, market prices, inflationary pressures and legislative requirements.

The budget is underpinned by key assumptions relating to projected expenditure and revenue outcomes. The following sections provide further information in relation to these assumptions.

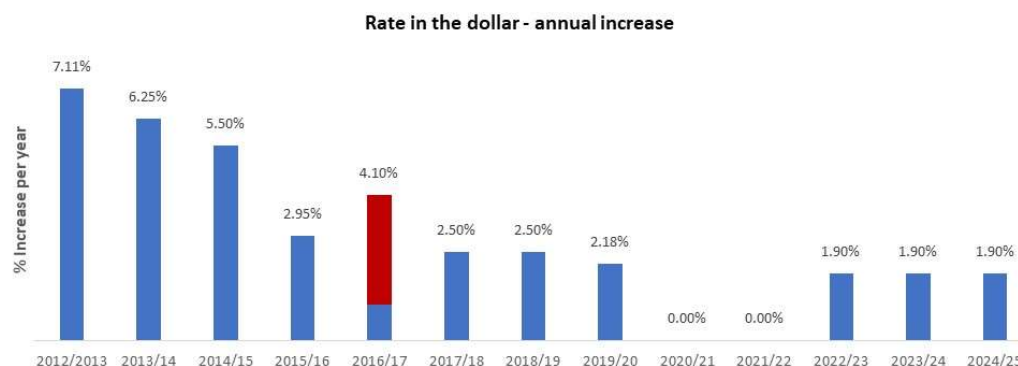
## RATES, FEES AND CHARGES

### Rates

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

A **rate increase of 1.9 percent** is factored into the *Budget 2024-25*, which is lower than projected CPI and Local Government Cost Index (LGCI) growth. The City has endeavoured to reduce the annual rate increase over the last 10 or so years, with no rate increases imposed during the height of the COVID-19 pandemic. This has been made possible through prudent financial management and a focus on growing supplementary income sources.

The chart below shows the percentage increase in rates each year since 2012-13, showing the impact of the City of Perth Act in **red** and the proposed 1.9 percent change for 2024-25:



### *Minimum rates*

The City set a minimum rate based on the cost of core services. The minimum rate was set at \$1,190 in 2019-20 and continues to be maintained at this level, which is low compared to other similar local authorities in the region.

### *Pensioners and seniors*

Pensioners and seniors holding Commonwealth Senior Health Care cards are eligible for up to 50 percent rebate off the rate amount (currently capped at \$750 in 2023-24) or can defer the full amount of the rates. The City also provides for a 50 percent discount on waste service charges.

All other seniors can claim a rebate for up to 25 percent of the rates amount.

### *Other rate charges*

The Emergency Services Levy (ESL) is collected on behalf of the State Government to pay for the delivery of fire and emergency services in Western Australia. The State Government is increasing the ESL by 4.3 percent in 2024-25.

### *Late payment of rates*

In accordance with legislation, local governments can levy a penalty for late payment of rates. The legislated rate of 11 percent will continue to be applied in 2024-25.

### Waste Service Charge

The Waste Service Charge is levied on all properties and covers all the costs incurred in providing the City's waste and recycling services. The charge is a result of the *Waste Avoidance and Resource Recovery Act 2007*, which places an onus on the City to provide regular collection of waste to all properties.

The waste charge is set to increase by 15.1 percent in 2024-25, driven by factors including an increase to the State Government's landfill waste levy, and higher waste transport and processing costs. This equates to an annual increase of \$51 for the standard residential service. These factors have been partially offset by the new FOGO (food organics, garden organics) system which is helping to reduce the amount of waste diverted to landfill.

### Outcomes for ratepayers

Overall, the average ratepayer will see an increase in their rates notice of \$2.05 per week or a 3.9 percent increase. The tables below illustrate the new rates for 2024-25 for the average residential and commercial ratepayer, and for ratepayers on the minimum rate with a standard waste service.

Property Type	2023/24			2024/25			Increase		
	Minimum Rate	Standard Waste	Estimated State ESL	Minimum Rate	Standard Waste	Estimated State ESL	Total Increase	% Increase	Cost per week
<i>Minimums</i>	1,190.00	340.00	243.10	1,190.00	391.00	253.59	\$61.49	3.5%	\$1.18

Property Type	2023/24			2024/25			Increase		
	Average Rate	Standard Waste	Average State ESL	Average Rate	Standard Waste	Average State ESL	Total Increase	% Increase	Cost per week
<i>Residential</i>	2,002.51	340.00	409.07	2,040.53	391.00	426.73	\$106.69	3.9%	\$2.05
<i>Commercial</i>	7,313.61	607.00	1,494.06	7,452.49	699.00	1,558.51	\$295.33	3.1%	\$5.68

### Other fees and charges

Where specific individuals benefit from the use of council property or services, charges are set to ensure the user pays for the service. Examples include use of the Lords Recreation Centre, parking fees, ground hire charges, photocopying, planning fees and swimming pool inspection fees.

Price increases have primarily been linked to inflation with some minor variations, for example to account for rounding, or to account for a change in the cost of providing the service, to align to market pricing, or to reflect legislative requirements.

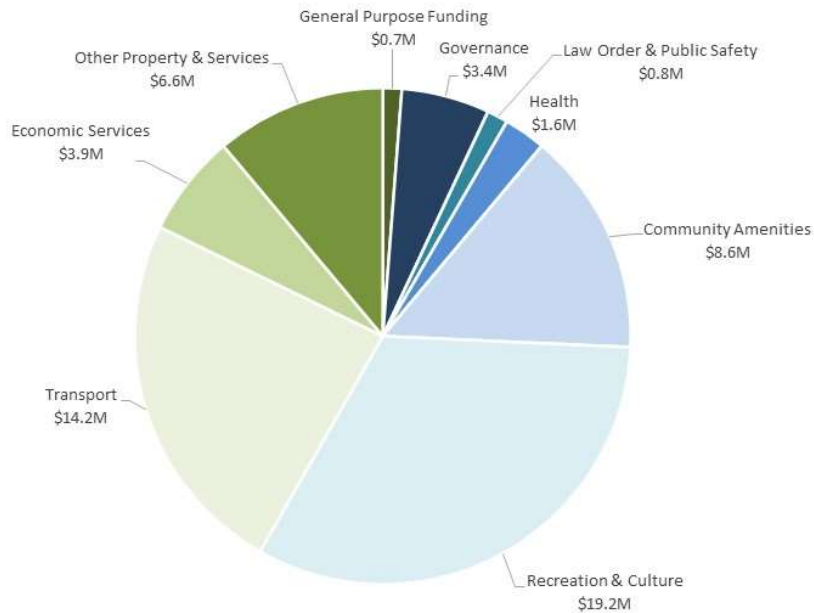
The City **continues to offer free parking** in all of its town centre car parking stations on **weekends and after 5pm on weekdays**.

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

## **PROGRAMS**

The following chart provides a summary of the City's planned levels of operating expenditures by program:

### Expenditure by Program 2023-24



These operating expenditures are complemented by a planned \$21.4M capital works program to renew and upgrade the City's assets in support of community outcomes. An overview of the services, projects and assets provided for by each program is provided below.

#### Recreation and culture

Our parks, community facilities and community services are vital to supporting the well-being of our community.

At Lords, a focus on health and fitness memberships, social sports programs and facilities hire continues to grow participation.

The Evelyn H Parker Library supports lifelong learning and connection through digital and physical assets, as well as various programs which bring community members together across ages and stages.

Subiaco Museum provides physical and digital collection items, community exhibitions and artist commissions to celebrate local identity and heritage. The City continues to support youth creativity through the Shaun Tan Award for Young Artists and the Craig Silvey Award for Young Writers.

The City continues to adapt to a drying climate across its parks and reserves. In 2024-25, environmental projects will address storm water quality, the City's urban forest and the lake environment. A major project to renew the Subiaco Centro irrigation mainline will commence to provide for efficient water distribution, and approximately 275 new trees will be planted. Selected playground upgrades and street greening projects are also planned.

The City continues to support health and wellbeing initiatives, homelessness outreach services and disability access and inclusion. The City has launched

its Reflect Reconciliation Action Plan and will conduct various initiatives to support its implementation in 2024-25.

#### Transport

The City continues its essential work to maintain and improve its network of roads, drainage works, footpaths and traffic facilities. The Transport Access and Parking Strategy, the Bike Plan and the drainage improvement program will continue to be implemented through 2024-25.

The Rokeby Road South upgrade and the Evans Street to Keightley Road Safe Active Street will commence construction and new LED street lighting will be installed in selected locations. Further safety improvements will be made across targeted blackspots.

More broadly, the City will continue to improve its asset data to be able to better respond to and plan for evolving infrastructure needs.

#### Economic services

The City facilitates development of the local economy and public places in support of local vibrancy and amenity. It also provides for compliance with building standards, regulations and local laws.

The City will continue to promote local businesses and facilitate events to generate activity, for example through the See Subiaco destination marketing, and flagship events like Subi Spritz, Subi Blooms and the newly launched Subi Night Markets.

A suite of initiatives to improve the public realm in and around Rokeby Road will continue with the Forrest Walk upgrade scheduled for completion in 2024-25. The City will continue to invest in public art and promote its collection and artists.

#### Other property and services

The City manages a portfolio of investment properties to reduce reliance on rates, as well as social and civic properties in support of community and staff needs. The City also provides management services to support staff in the delivery of community outcomes, including information services, customer services, financial services, human resources, and communications and engagement.

In 2024-25 the City is anticipating the sale of two major properties. The first is 2 Upham Street, Jolimont which was formerly the City's Operations Centre. The second is 100 Chisholm Crescent, Kewdale, which is currently part of the City's investment portfolio. It is anticipated the sale proceeds will be reinvested in accordance with the City's Investment Policy and Framework which provide for diversification and best-practice investment management to mitigate risk.

There will be further work to design the redevelopment of 241 Rokeby Road and surrounds following a fire at the City's Administration Centre. The City continues to lease office accommodation at 388 Hay Street while plans are progressed.

There will be ongoing support for local community groups through subsidised lease and license arrangements and provision of community centre facilities. The Shenton Park Community Centre will be upgraded to ensure it is well placed to continue to meet community needs.

The City will continue to implement its new digital transformation strategy to replace 17 legacy systems with one modernised and integrated platform. The project will reduce manual effort, provide for better information sharing, reduce double handling and result in a smoother experience for anyone interacting with the City. The new technology will also better enable the City's customers and staff to access services from anywhere, at any time, through any device.

There will also be investment in the City's IT network and server infrastructure with a focus on cybersecurity.

#### Governance

The City provides services in support of high quality democratic processes and informed local decision making. In 2024-25 the City will engage with elected members, staff and the community to develop a new Council Plan, to update the City's Strategic Community Plan and Corporate Business Plan into a single document reflecting contemporary local aspirations and needs.

#### Law, order and public safety

The City provides for safety and amenity of the community in public areas through parking facilities, event management, and animal control. It supports a range of security and safety needs through permits, education and enforcement activities.

#### Health

The City supports community and environmental health through monitoring, maintenance and improvement of areas including food safety, noise abatement and swimming pools. In 2024-25 the City will develop a new Public Health Plan to provide for the promotion and protection of public health across the local district.

#### Community amenities

The City provides for the orderly and considered development of land and the built environment through its planning services, and provides waste management services in support of community amenity.

Major planning initiatives in 2024-25 will include the review of the Subiaco Activity Centre Plan, ongoing heritage proposals, grants and promotions, and a new climate change action plan. A new project will also commence to provide a framework for the City's streets, and how they may be iteratively improved to provide for people movement, environmental sustainability, and amenity for local businesses and residents.

The City will continue to implement its Waste Plan to guide sustainable waste and recycling practices which reduce waste to landfill. Substantial increases to

waste service costs are anticipated due to increases in the state waste levy along with increased processing, transport and waste infrastructure costs.

## **RESERVES**

Reserves are effectively a means to save a portion of funds for expenditure in the future. Reserves are used to smooth or spread major expenditures.

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

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

The City will use its reserves to facilitate an internal loan of \$3,535,080 for its digital transformation strategy in 2024-25. The City utilised a similar internal loan in 2023-24 to fund the first year of the digital transformation and was able to pay down the entire balance as part of its mid-year budget review.

## **TREASURY LOANS**

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

Projects currently funded by loans are:

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

There are no new loans planned to be taken out in 2024-25. Current loan balances are anticipated to be paid down from \$5.08M to \$4.5M.

**CITY OF SUBIACO**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**CITY'S VISION**

(extract from the City of Subiaco Strategic Community Plan 2017-27)

In 2030 the City of Subiaco is a unique, popular and welcoming place. The City celebrates its rich history, while embracing the diversity and vitality of the present. The parks, public spaces, events and recreational opportunities are easily accessible and promote a healthy and happy lifestyle for all. There is a diverse range of local businesses and entertainment that contribute to a lively atmosphere. The City faces the challenges of the future with strong leadership, an innovative approach and an emphasis on community values and voices. Sustainability is at the core of the community and underpins the City's operations.

**CITY OF SUBIACO**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	27,230,770	26,506,770	26,723,368
Grants, subsidies and contributions		627,200	270,810	643,880
Fees and charges	18	19,532,810	19,622,450	18,374,059
Interest revenue	10(a)	3,807,190	3,127,510	2,178,100
Other revenue		1,062,420	3,441,430	1,095,740
		52,260,390	52,968,970	49,015,147
<b>Expenses</b>				
Employee costs		(29,128,920)	(23,078,280)	(24,602,150)
Materials and contracts		(19,112,905)	(17,056,809)	(17,544,970)
Utility charges		(810,100)	(799,230)	(924,080)
Depreciation	6	(8,021,100)	(8,029,100)	(6,214,960)
Finance costs	10(c)	(310,670)	(357,060)	(294,270)
Insurance		(642,750)	(595,440)	(515,000)
Other expenditure		(1,610,905)	(1,676,670)	(1,617,010)
		(59,637,350)	(51,592,589)	(51,712,440)
		(7,376,960)	1,376,381	(2,697,293)
Capital grants, subsidies and contributions		1,854,400	1,018,905	2,400,855
Profit on asset disposals	5	5,929,770	27,280	92,590
Loss on asset disposals	5	(19,840)	(30,350)	(119,910)
		7,764,330	1,015,835	2,373,535
<b>Net result for the period</b>		<b>387,370</b>	<b>2,392,216</b>	<b>(323,758)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>387,370</b>	<b>2,392,216</b>	<b>(323,758)</b>

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 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Receipts</b>		\$	\$	\$
Rates		26,080,558	27,343,569	26,776,378
Grants, subsidies and contributions		627,200	270,810	643,880
Fees and charges		18,315,198	18,820,966	17,245,132
Interest revenue		3,807,190	3,127,510	2,178,100
Goods and services tax received		2,826,083	2,855,288	2,169,093
Other revenue		1,062,420	3,441,430	1,095,740
		52,718,649	55,859,573	50,108,323
<b>Payments</b>				
Employee costs		(28,728,275)	(22,092,725)	(24,224,139)
Materials and contracts		(18,733,279)	(17,271,418)	(17,206,703)
Utility charges		(810,100)	(799,230)	(924,080)
Finance costs		(310,670)	(357,060)	(294,270)
Insurance paid		(642,750)	(595,440)	(515,000)
Goods and services tax paid		(2,826,083)	(2,389,000)	(2,169,093)
Other expenditure		(1,610,905)	(1,676,670)	(1,617,010)
		(53,662,062)	(45,181,543)	(46,950,295)
<b>Net cash provided by (used in) operating activities</b>	4	(943,413)	10,678,030	3,158,028

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for financial assets at amortised cost - self supporting loans	7	0	0	(200,000)
Payments for purchase of investment property	5(d)	0	(109,610)	(365,830)
Payments for purchase of property, plant & equipment	5(a)	(5,002,545)	(3,946,530)	(8,466,340)
Payments for construction of infrastructure	5(b)	(16,411,940)	(7,644,410)	(16,845,170)
Capital grants, subsidies and contributions		1,854,400	1,018,905	2,400,855
Proceeds from sale of land held for resale	5(c)	15,500,000	0	0
Proceeds from sale of investment property	5(d)	19,000,000	0	0
Proceeds from sale of property, plant and equipment	5(a)	399,500	255,230	10,798,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	40,290	0	39,690
<b>Net cash provided by (used in) investing activities</b>		15,379,705	(10,426,415)	(12,638,795)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(545,940)	(522,980)	(522,980)
Payments for principal portion of lease liabilities	8	(633,480)	(706,270)	0
Payments for financial assets at amortised cost - managed fund		(7,500,000)	(100,000)	0
<b>Net cash (used in) financing activities</b>		(8,679,420)	(1,329,250)	(522,980)
<b>Net increase (decrease) in cash held</b>		5,756,872	(1,077,635)	(10,003,747)
Cash at beginning of year		72,549,214	73,626,849	70,615,218
<b>Cash and cash equivalents at the end of the year</b>	4	<b>78,306,086</b>	<b>72,549,214</b>	<b>60,611,471</b>

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 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 25,871,790	\$ 24,927,640	\$ 25,144,238
Rates excluding general rates	2(a)	1,358,980	1,579,130	1,579,130
Grants, subsidies and contributions		627,200	270,810	643,880
Fees and charges	18	19,532,810	19,622,450	18,374,059
Interest revenue	10(a)	3,807,190	3,127,510	2,178,100
Other revenue		1,062,420	3,441,430	1,095,740
Profit on asset disposals	5	5,929,770	27,280	92,590
		<b>58,190,160</b>	<b>52,996,250</b>	<b>49,107,737</b>

**Expenditure from operating activities**

Employee costs		(29,128,920)	(23,078,280)	(24,602,150)
Materials and contracts		(19,112,905)	(17,056,809)	(17,544,970)
Utility charges		(810,100)	(799,230)	(924,080)
Depreciation	6	(8,021,100)	(8,029,100)	(6,214,960)
Finance costs	10(c)	(310,670)	(357,060)	(294,270)
Insurance		(642,750)	(595,440)	(515,000)
Other expenditure		(1,610,905)	(1,676,670)	(1,617,010)
Loss on asset disposals	5	(19,840)	(30,350)	(119,910)
		<b>(59,657,190)</b>	<b>(51,622,939)</b>	<b>(51,832,350)</b>

Non cash amounts excluded from operating activities

	3(c)	2,111,170	8,032,170	6,242,280
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**Amount attributable to operating activities**

**644,140      9,405,481      3,517,667**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		1,854,400	1,018,905	2,400,855
Proceeds from disposal of assets		34,899,500	255,230	10,798,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	40,290	0	39,690
		<b>36,794,190</b>	<b>1,274,135</b>	<b>13,238,545</b>

**Outflows from investing activities**

Transfers of land held for resale	5(c)	0	(9,784,000)	0
Payments for investment property	5(d)	0	(109,610)	(365,830)
Payments for property, plant and equipment	5(a)	(5,002,545)	(3,946,530)	(8,466,340)
Payments for construction of infrastructure	5(b)	(16,411,940)	(7,644,410)	(16,845,170)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	0	(200,000)
		<b>(21,414,485)</b>	<b>(21,484,550)</b>	<b>(25,877,340)</b>

**Amount attributable to investing activities**

**15,379,705      (20,210,415)      (12,638,795)**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	9(a)	25,203,725	12,132,518	26,475,758
		<b>25,203,725</b>	<b>12,132,518</b>	<b>26,475,758</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(545,940)	(522,980)	(522,980)
Payments for principal portion of lease liabilities	8	(633,480)	(706,270)	0
Transfers to reserve accounts	9(a)	(41,400,340)	(12,747,665)	(18,823,680)
		<b>(42,579,760)</b>	<b>(13,976,915)</b>	<b>(19,346,660)</b>

**Amount attributable to financing activities**

**(17,376,035)      (1,844,397)      7,129,098**

**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus at the start of the financial year</b>	3	1,352,190	14,001,521	1,992,030
Amount attributable to operating activities		644,140	9,405,481	3,517,667
Amount attributable to investing activities		15,379,705	(20,210,415)	(12,638,795)
Amount attributable to financing activities		(17,376,035)	(1,844,397)	7,129,098
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>1,352,190</b>	<b>0</b>

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

**CITY OF SUBIACO**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
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**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**1 BASIS OF PREPARATION**

The annual budget 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 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.

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

**2023/24 actual balances**

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

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

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

**New accounting standards for application in future years**

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Residential	Gross rental valuation	0.069599	7,387	231,826,136	16,134,870	253,000	16,387,870	15,652,270	15,854,871
Commercial	Gross rental valuation	0.069599	1,150	135,366,931	9,421,400	0	9,421,400	9,218,020	9,228,017
Industrial	Gross rental valuation	0.069599	9	898,220	62,520	0	62,520	57,350	61,350
<b>Total general rates</b>			8,546	368,091,287	25,618,790	253,000	25,871,790	24,927,640	25,144,238
		<b>Minimum</b>							
		\$							
<b>(j) Minimum payment</b>									
Residential	Gross rental valuation	1,190	1,011	14,390,124	1,203,090	0	1,203,090	1,399,440	1,399,440
Commercial	Gross rental valuation	1,190	131	1,864,846	155,890	0	155,890	179,690	179,690
Industrial	Gross rental valuation	1,190	0	0	0	0	0	0	0
<b>Total minimum payments</b>			1,142	16,254,970	1,358,980	0	1,358,980	1,579,130	1,579,130
<b>Total general rates and minimum payments</b>			9,688	384,346,257	26,977,770	253,000	27,230,770	26,506,770	26,723,368
					26,977,770	253,000	27,230,770	26,506,770	26,723,368
<b>Total rates</b>					26,977,770	253,000	27,230,770	26,506,770	26,723,368

The City did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

CITY OF SUBIACO  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

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 29 August 2024 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 29 August 2024 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 7 November 2024, or 2 months after the due date of the first instalment, whichever is later;

Third instalment to be made on or before 9 January 2025, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 13 March 2025, 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
		\$	%	%
<b>Option one</b>				
Single full payment	29/08/2024	0	0.0%	11.0%
<b>Option three</b>				
First instalment	29/08/2024	52.50	0.0%	11.0%
Second instalment	7/11/2024	0	0.0%	11.0%
Third instalment	9/01/2025	0	0.0%	11.0%
Fourth instalment	13/03/2025	0	0.0%	11.0%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
Instalment plan admin charge revenue		153,000	153,000	150,000
Unpaid rates and service charge interest earned		77,000	110,000	72,000
		230,000	263,000	222,000

CITY OF SUBIACO  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The City does not anticipate raising any service charges for the year ended 30th June 2025.

(d) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2025.

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Financial assets  
Receivables  
Inventories  
Other assets

**Less: current liabilities**

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

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Less: Current assets not expected to be received at end of year  
- Land held for resale  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities

**Total adjustments to net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	78,306,086	72,549,214	60,611,471
	7,600,000	100,000	0
	3,129,007	1,161,542	1,396,355
	14,001	11,369	0
	1,706,342	11,289,983	0
	90,755,436	85,112,108	62,007,826
	(5,383,934)	(5,056,031)	(3,714,230)
	(148,750)	(148,750)	(67,510)
8	(578,360)	(633,480)	(164,591)
7	(595,940)	(545,940)	(522,977)
	(3,589,595)	(3,334,595)	(3,726,420)
	(10,296,579)	(9,718,796)	(8,195,728)
	80,458,857	75,393,312	53,812,098
3(b)	(80,458,857)	(74,041,122)	(53,812,098)
	0	1,352,190	0
9	(81,633,157)	(65,436,542)	(54,499,666)
	0	(9,784,000)	0
	595,940	545,940	522,977
	578,360	633,480	164,591
	(80,458,857)	(74,041,122)	(53,812,098)

CITY OF SUBIACO  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(5,929,770)	(27,280)	(92,590)
5	19,840	30,350	119,910
6	8,021,100	8,029,100	6,214,960
	2,111,170	8,032,170	6,242,280

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(e) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

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

**Other long-term employee benefits**

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

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Cash at bank and on hand		78,306,086	72,549,214	60,611,471
<b>Total cash and cash equivalents</b>		78,306,086	72,549,214	60,611,471
Held as				
- Unrestricted cash and cash equivalents		4,272,929	7,212,672	6,111,805
- Restricted cash and cash equivalents		74,033,157	65,336,542	54,499,666
	3(a)	78,306,086	72,549,214	60,611,471
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		74,033,157	65,336,542	54,499,666
- Restricted financial assets at amortised cost - managed fund		7,600,000	100,000	0
		81,633,157	65,436,542	54,499,666
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	81,633,157	65,436,542	54,499,666
		81,633,157	65,436,542	54,499,666
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		387,370	2,392,216	(323,758)
Depreciation	6	8,021,100	8,029,100	6,214,960
(Profit)/loss on sale of asset	5	(5,909,930)	3,070	27,320
(Increase)/decrease in receivables		(2,167,824)	335,227	(885,917)
(Increase)/decrease in inventories		(2,632)	(5,000)	(2,632)
Increase/(decrease) in payables		327,903	1,217,313	273,910
Increase/(decrease) in other provision		0	(354,628)	0
Increase/(decrease) in employee provisions		255,000	79,637	255,000
Capital grants, subsidies and contributions		(1,854,400)	(1,018,905)	(2,400,855)
<b>Net cash from operating activities</b>		(943,413)	10,678,030	3,158,028

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

CITY OF SUBIACO  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 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															
Land - freehold land	0	0	0	0	0	0	0	0	0	0	0	0	10,000,000	0	0
Buildings - non-specialised	2,350,000	0	0	0	0	2,611,570	0	0	0	0	2,602,650	0	0	0	0
Furniture and equipment	716,520	0	0	0	0	217,640	0	0	0	0	1,632,170	0	0	0	0
Plant and equipment	1,936,025	(205,570)	399,500	213,770	(19,840)	1,117,320	(258,300)	255,230	27,280	(30,350)	4,231,520	(825,320)	798,000	92,590	(119,910)
Total	5,002,545	(205,570)	399,500	213,770	(19,840)	3,946,530	(258,300)	255,230	27,280	(30,350)	8,466,340	(825,320)	10,798,000	92,590	(119,910)
(b) Infrastructure															
Infrastructure - roads	4,546,720	0	0	0	0	2,366,230	0	0	0	0	4,742,180	0	0	0	0
Infrastructure - footpaths	173,190	0	0	0	0	440,630	0	0	0	0	383,470	0	0	0	0
Infrastructure - drainage	2,679,390	0	0	0	0	1,013,580	0	0	0	0	2,932,880	0	0	0	0
Infrastructure - parks and ovals	3,904,200	0	0	0	0	1,124,200	0	0	0	0	2,355,180	0	0	0	0
Other infrastructure	5,108,440	0	0	0	0	2,699,770	0	0	0	0	6,431,460	0	0	0	0
Total	16,411,940	0	0	0	0	7,644,410	0	0	0	0	16,845,170	0	0	0	0
(c) Land held for resale															
Cost of acquisition	0	(9,784,000)	15,500,000	5,716,000	0	0	0	0	0	0	0	0	0	0	0
	0	(9,784,000)	15,500,000	5,716,000	0	0	0	0	0	0	0	0	0	0	0
(d) Investment Property															
Land and buildings	0	(19,000,000)	19,000,000	0	0	109,610	0	0	0	0	365,830	0	0	0	0
	0	(19,000,000)	19,000,000	0	0	109,610	0	0	0	0	365,830	0	0	0	0
Total	21,414,485	(28,989,570)	34,899,500	5,929,770	(19,840)	11,700,550	(258,300)	255,230	27,280	(30,350)	25,677,340	(825,320)	10,798,000	92,590	(119,910)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

CITY OF SUBIACO  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised  
 Buildings - specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - roads  
 Infrastructure - footpaths  
 Infrastructure - drainage  
 Infrastructure - parks and ovals  
 Other infrastructure

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
19,110	19,110	7,300
1,583,680	1,583,680	1,013,160
349,010	349,010	291,180
369,300	377,300	1,039,200
2,508,000	2,508,000	1,932,060
456,000	456,000	347,771
456,000	456,000	347,771
1,596,000	1,596,000	850,106
684,000	684,000	386,412
8,021,100	8,029,100	6,214,960
		230
37,630	37,630	15,570
6,470	6,470	13,890
64,560	64,560	7,470
76,790	76,790	565,310
2,891,690	2,891,690	2,169,900
4,413,660	4,413,660	2,888,980
21,760	24,160	9,900
508,540	514,140	543,710
8,021,100	8,029,100	6,214,960

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	10 to 60 Years
Other infrastructure	10 to 60 Years

AMORTISATION

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

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

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

CITY OF SUBIACO  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Rosalie Park Improvements	121A	WATC	6.2%	330,780	0	(47,060)	283,720	(22,200)	375,050	0	(44,270)	330,780	(25,270)	375,040	0	(44,270)	330,770	(25,270)
Rosalie Park Improvements	121B	WATC	6.1%	80,900	0	(9,590)	71,310	(5,340)	89,930	0	(9,030)	80,900	(5,950)	89,930	0	(9,030)	80,900	(5,950)
Rosalie Park Improvements	121C	WATC	4.5%	659,860	0	(53,400)	606,460	(33,520)	710,910	0	(51,050)	659,860	(36,210)	710,910	0	(51,050)	659,860	(36,210)
Rosalie Park Improvements	121D	WATC	3.4%	23,670	0	(23,670)	0	(920)	46,560	0	(22,890)	23,670	(1,670)	46,560	0	(22,890)	23,670	(1,670)
Lake Jualbup	127	WATC	3.1%	437,730	0	(104,370)	333,360	(15,450)	538,890	0	(101,160)	437,730	(19,180)	538,890	0	(101,160)	437,730	(19,180)
Undergrounding of Powerlines	123A	WATC	5.1%	2,031,600	0	(159,970)	1,871,630	(115,990)	2,183,660	0	(152,060)	2,031,600	(125,040)	2,183,660	0	(152,060)	2,031,600	(125,040)
Undergrounding of Powerlines	123B	WATC	4.6%	1,413,970	0	(107,590)	1,306,380	(72,890)	1,516,800	0	(102,830)	1,413,970	(78,310)	1,516,800	0	(102,830)	1,413,970	(78,310)
				4,978,510	0	(505,650)	4,472,860	(266,310)	5,461,800	0	(483,290)	4,978,510	(291,630)	5,461,790	0	(483,290)	4,978,500	(291,630)
Self Supporting Loans																		
Regal Theatre	128	WATC	1.5%	101,870	0	(40,290)	61,580	(1,760)	141,560	0	(39,690)	101,870	(2,640)	141,550	0	(39,690)	101,860	(2,640)
				101,870	0	(40,290)	61,580	(1,760)	141,560	0	(39,690)	101,870	(2,640)	141,550	0	(39,690)	101,860	(2,640)
				5,080,380	0	(545,940)	4,534,440	(268,070)	5,603,360	0	(522,980)	5,080,380	(294,270)	5,603,340	0	(522,980)	5,080,360	(294,270)

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

CITY OF SUBIACO  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

The City does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank Guarantee Facility	490,000	490,000	490,000
Bank Guarantee at balance date	(486,213)	(486,213)	(486,213)
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	4,534,440	5,080,380	5,080,360

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gym Equipment	7		3.0%	4 years	0	0	0	0	0	20,630	0	(20,630)	0	(290)
Carpark	5		3.0%	5 years	0	0	0	0	0	66,220	0	(66,220)	0	(670)
Depot Site	1		5.0%	10 years	113,870	0	(19,850)	94,020	(5,150)	132,760	0	(18,890)	113,870	(6,110)
Depot Site	8		3.0%	3 years	7,140	0	(7,140)	0	(70)	19,110	0	(11,970)	7,140	(410)
Gym Equipment	11		3.0%	3 years	108,870	0	(86,770)	22,100	(2,070)	193,080	0	(84,210)	108,870	(4,630)
Administration	9		3.0%	4 years	1,285,070	0	(470,000)	815,070	(31,930)	1,741,170	0	(456,100)	1,285,070	(45,830)
Parking	10		3.0%	4 years	135,950	0	(49,720)	86,230	(3,380)	184,200	0	(48,250)	135,950	(4,850)
					1,650,900	0	(633,480)	1,017,420	(42,600)	2,357,170	0	(706,270)	1,650,900	(62,790)

**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 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25				2023/24				2023/24			
	Budget		Actual		Budget		Actual		Budget		Actual	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Plant and Equipment Replacement	1,752,822	628,880	(1,536,525)	845,177	1,816,637	665,320	(729,135)	1,752,822	1,770,506	635,170	(1,283,500)	1,122,176
(b) Building and Facilities	4,194,995	12,838,770	(2,350,000)	14,683,765	3,400,050	3,469,515	(2,674,570)	4,194,995	3,517,724	8,654,690	(2,522,350)	9,650,064
(c) Parking and Public Transport Improvements	2,390,869	107,590	0	2,498,459	2,500,949	89,920	(200,000)	2,390,869	2,275,386	58,570	(449,000)	1,884,956
(d) Waste Management	3,471,784	159,510	0	3,631,294	3,401,309	122,290	(51,815)	3,471,784	3,369,034	52,790	(1,901,020)	1,520,804
(e) Undergrounding of Power Lines	14,868	450,670	(456,440)	9,098	70,568	402,540	(458,240)	14,868	66,158	402,070	(458,240)	9,988
(f) Capital Investment	26,671,188	19,850,000	(3,535,080)	42,986,108	26,717,798	0	(46,610)	26,671,188	26,756,823	1,160,000	(2,620,830)	25,295,993
(g) Student Bursaries	62,999	2,830	0	65,829	60,809	2,190	0	62,999	60,745	2,370	0	63,115
(h) Infrastructure Replacement	11,555,833	880,010	(8,458,160)	3,977,683	13,285,188	2,241,120	(3,970,475)	11,555,833	11,770,086	1,556,870	(9,503,005)	3,823,951
(i) Investment Income Reserve	14,494,295	6,203,870	(8,370,720)	12,327,445	12,217,985	5,467,410	(3,191,100)	14,494,295	11,229,859	6,035,760	(6,584,980)	10,680,639
(j) Public Art	676,853	221,460	(446,800)	451,513	867,723	221,080	(411,950)	676,853	836,387	211,480	(736,980)	310,887
(k) Heritage Grants Reserve	150,036	56,750	(50,000)	156,786	135,176	54,860	(40,000)	150,036	133,183	53,910	(50,000)	137,093
(l) Information Technology Reserve	0	0	0	0	347,203	11,420	(358,623)	0	365,853	0	(365,853)	0
	65,436,542	41,400,340	(25,203,725)	81,633,157	64,821,395	12,747,665	(12,132,518)	65,436,542	62,151,744	18,823,680	(26,475,758)	54,499,666

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. RESERVE ACCOUNTS**

**(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:

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(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	Ongoing	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	<p>A Capital Investment reserve is to be maintained to hold the following investment funds:</p> <ul style="list-style-type: none"> <li>- the existing Capital Investment Reserve proceeds of any sale of land or other long-term investment</li> <li>- any other funds as determined by Council from time to time.</li> <li>- the City's share of the net surplus from the Subi Centro project; and</li> </ul> <p>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.</p>
(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	<p>An investment Income Reserve will be maintained to hold all rents and other income received from long-term investment assets. Effective as of 1 July 2004, all investment income is to be transferred to the Investment Income Reserve from general revenue at six-monthly intervals in accordance with Section 8 of Policy 10.9 Investment Assets. Funds held in the Investment Income Reserve may be disbursed from time-to-time and in accordance with resolutions of Council as follows:</p> <ul style="list-style-type: none"> <li>- to meet direct costs incurred in managing the investment portfolio;</li> <li>- to compensate general revenue for internal costs incurred in managing the investment portfolio;</li> <li>- to supplement general revenue as determined by resolution to Council to finance specific community development projects approved by an absolute majority of Council; and</li> <li>- reinvestment in the Capital Investment Reserve determined by resolution of Council.</li> </ul>
(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.
(l) Information Technology Reserve	Ongoing	To fund replacement of IT infrastructure and systems.

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	3,728,430	3,017,510	2,103,460
Other interest revenue	1,760	0	2,640
Other interest revenue (rates)	77,000	110,000	72,000
	<b>3,807,190</b>	<b>3,127,510</b>	<b>2,178,100</b>

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

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	130,000	127,700	110,000
	<b>130,000</b>	<b>127,700</b>	<b>110,000</b>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	268,070	294,270	294,270
Interest on lease liabilities (refer Note 8)	42,600	62,790	0
	<b>310,670</b>	<b>357,060</b>	<b>294,270</b>

**(d) Write offs**

General rate	0	0	100
	<b>0</b>	<b>0</b>	<b>100</b>

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

Provision has been made in the 2024-2025 budget for the following payments to elected members:

Meeting attendance fees and allowances

Meeting attendance fee for the mayor of \$33,374 per annum

Meeting attendance fee for councillors of \$24,887 per annum

Mayoral allowance for the mayor of \$67,852 per annum

Deputy mayoral allowance for the deputy mayor of \$16,963 per annum

ICT expenses allowance to the value of \$3,500 per annum for the mayor

ICT expenses allowance to the value of \$2,900 per annum for councillors

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected member 1 - Mayor</b>			
Mayor's allowance	67,852	65,240	65,240
Meeting attendance fees	33,374	32,060	32,090
Annual allowance for ICT expenses	3,500	3,500	3,500
	104,726	100,800	100,830
<b>Elected member 2 - Deputy Mayor</b>			
Deputy Mayor's allowance	16,963	16,310	16,310
Meeting attendance fees	24,887	23,930	23,930
Annual allowance for ICT expenses	2,900	2,900	2,900
	44,750	43,140	43,140
<b>Elected member 3</b>			
Meeting attendance fees	24,887	23,930	23,930
Annual allowance for ICT expenses	2,900	2,900	2,900
	27,787	26,830	26,830
<b>Elected member 4</b>			
Meeting attendance fees	24,887	23,930	23,930
Annual allowance for ICT expenses	2,900	2,900	2,900
	27,787	26,830	26,830
<b>Elected member 5</b>			
Meeting attendance fees	24,887	23,930	23,930
Annual allowance for ICT expenses	2,900	2,900	2,900
	27,787	26,830	26,830
<b>Elected member 6</b>			
Meeting attendance fees	24,887	23,930	23,930
Annual allowance for ICT expenses	2,900	2,900	2,900
	27,787	26,830	26,830
<b>Elected member 7</b>			
Meeting attendance fees	24,887	23,930	23,930
Annual allowance for ICT expenses	2,900	2,900	2,900
	27,787	26,830	26,830
<b>Elected member 8</b>			
Meeting attendance fees	24,887	23,930	23,930
Annual allowance for ICT expenses	2,900	2,900	2,900
	27,787	26,830	26,830
<b>Elected member 9</b>			
Meeting attendance fees	24,887	23,930	23,930
Annual allowance for ICT expenses	2,900	2,900	2,900
	27,787	26,830	26,830
<b>Total Elected Member Remuneration</b>	<b>343,985</b>	<b>331,750</b>	<b>331,780</b>
Mayor's allowance	67,852	65,240	65,240
Deputy Mayor's allowance	16,963	16,310	16,310
Meeting attendance fees	232,470	223,500	223,530
Annual allowance for ICT expenses	26,700	26,700	26,700
	<b>343,985</b>	<b>331,750</b>	<b>331,780</b>

CITY OF SUBIACO  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

12. MAJOR LAND TRANSACTIONS

The City’s property assets are managed under Business Plans prepared in accordance with sections (3.58) and (3.59) of the Local Government Act 1995.

(a) Details

The 2024-25 budget contains proceeds of \$34,500,000 in relation to disposal of property from the City's civic and investment land and buildings holdings. These funds are to be transferred to the City's Reserves in accordance with specific council resolutions on these matters.

(b) Expected future cash flows

	2024/25	2025/26	2026/27	2027/28	2028/29	Total
	\$	\$	\$	\$	\$	\$
Cash Inflows						
Proceeds on sale of land held for sale	34,500,000	0	0	0	0	34,500,000
	34,500,000	0	0	0	0	34,500,000
Net cash flows	34,500,000	0	0	0	0	34,500,000

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

**(a) Details**

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

CITY OF SUBIACO  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

14. 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		2024/25	2023/24	2023/24
	2024/25	2023/24	Budget	Actual	Budget
Western Metropolitan Regional Council	38.33%	38.33%	\$ 1,257,058	\$ 1,257,058	\$ 1,257,058
Total equity accounted investments			1,257,058	1,257,058	1,257,058

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

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

CITY OF SUBIACO  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

15. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Building Industry Training Fund	65,000	60,000	(60,000)	65,000
Building Commission	160,000	50,000	(50,000)	160,000
	225,000	110,000	(110,000)	225,000

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**16. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

## 16. REVENUE AND EXPENDITURE

### (b) Revenue Recognition

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

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

**CITY OF SUBIACO**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**17. 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**

**Governance**

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

**General purpose funding**

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

**Law, order, public safety**

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

**Health**

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

**Education and welfare**

To contribute towards the wellbeing of people with special needs.

**Community amenities**

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

**Recreation and culture**

To provide and support community recreational and cultural pursuits.

**Transport**

To facilitate safe and convenient transport access.

**Economic services**

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

**Other property and services**

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

**ACTIVITIES**

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

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

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

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

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

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

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

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

Area promotion and building control services.

Includes management of the City's investment assets.

CITY OF SUBIACO  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

18. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	243,000	243,000	205,000
Law, order, public safety	25,100	31,700	34,300
Health	89,400	98,850	91,600
Education and welfare	88,700	87,610	100,300
Community amenities	6,260,240	5,532,650	5,579,620
Recreation and culture	3,495,370	3,419,130	3,183,100
Transport	4,167,900	4,122,100	4,089,739
Economic services	186,710	166,520	180,560
Other property and services	4,976,390	5,920,890	4,909,840
	19,532,810	19,622,450	18,374,059

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

## CITY OF SUBIACO - FEES AND CHARGES 2024-2025

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>FINANCE/ADMIN:</b>						
Rates Instalments Admin Fee	52.20	per year	52.20	per year	Exempt	N/A
Rates adhoc Instalments Admin Fee	52.20	per year	52.20	per year	Exempt	N/A
Rates enquires:						
- Ownership Details/Account Enquiry	48.00	per enquiry	49.75	per enquiry	Exempt	N/A
- Orders & Requisitions	96.00	per enquiry	99.45	per enquiry	Exempt	N/A
Interest on Overdue Rates & Charges	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	11%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Dishonoured payment fee	15.00	per cheque or as charged by banks	15.00	per dishonour or as charged by banks	Free	Excl. GST
<b>FREEDOM OF INFORMATION ACT :</b>						
Application Fee	30.00	per application or as amended by legislation	30.00	per application or as amended by legislation	Exempt	N/A
Labour charge for dealing with FOI application	30.00	per hour or as amended by legislation	30.00	per hour or as amended by legislation	Exempt	N/A
Photocopy charge	0.20	per page or as amended by legislation	0.20	per page or as amended by legislation	Exempt	N/A
<b>WASTE SERVICES:</b>						
Standard Residential Waste Service	340.00	per service	391.00	per service. (May be eligible for assistance under the City's Compassionate Protocol).	Exempt	N/A
240 Litre Residential Waste Service	580.00	per service	668.00	per service	Exempt	N/A
480 Litre FOGO Residential Waste Service	843.00	per service	970.00	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service	374.00	per service	430.10	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	638.00	per service	734.80	per service	Taxed	Incl. GST
Extra Caddy liners	6.20	per roll	6.40	per roll	Taxed	Incl. GST
Standard Commercial Waste Service	607.00	per service	699.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	1,664.00	per service	1,915.00	per service	Exempt	N/A
1100 Litre commercial waste service	2,800.00	per service	3,223.00	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	667.70	per service	768.90	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service	1,830.40	per service	2,106.50	per service	Taxed	Incl. GST
Extra 1100 Commercial waste service	3,080.00	per service	3,545.30	per service	Taxed	Incl. GST
<b>PARKS:</b>						
Booking Fee - Low Level Risk Event	130.00	once off booking fee	134.70	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event	195.00	once off booking fee	202.00	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event	1,110.00	once off booking fee	1,149.95	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event	2,500.00	once off booking fee	2,590.00	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event	90.00	per day or part	93.25	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	210.00	per day or part	217.55	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	210.00	per day or part	217.55	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	430.00	per event	430.00	per event	Exempt	N/A
Bond - Medium Level Risk Event	1,080.00	per event	1,080.00	per event	Exempt	N/A
Bond - High Level Risk Event	2,700.00	per event	2,700.00	per event	Exempt	N/A
Bond - Very High Level Risk Event	8,600.00	per event	8,600.00	per event	Exempt	N/A
A Bond will be applied to cover damage restoration. Bond amounts are based on risk assessment of the proposed activity					Exempt	N/A
A Bond will be applied to protect verge trees during development	Determined on application	per development	Determined on application	per development	Exempt	N/A
<b>INFRASTRUCTURE</b>						
Reviewing of obstruction permit applications						
- Residential skip bins (short term - 1 week)	38.00	per application	39.00	per application	Taxed	Incl. GST
- Residential permit (for construction works on verge - 3month standard period)	113.00	per application	117.00	per application	Taxed	Incl. GST
- Commercial permit (for construction works on verge - 3 month standard period)	170.00	per application	176.00	per application	Taxed	Incl. GST
- Full traffic management assessment	226.00	per application	234.00	per application	Taxed	Incl. GST
- Re-issues permits and traffic management assessment - exceeding 3 month standard period).	170.00	per application	176.00	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,780.00	per application	1,844.00	per application	Taxed	Incl. GST
- Obstruction Permit Fees (NFP and community groups exemption - demonstrating clear benefit to the community and any projects that are directly managed by the City)	0.00	per application	0.00	per application	N/A	N/A
Crossover application	85.00	per application	88.00	per application	Taxed	Incl. GST
<b>TECHNICAL SERVICES:</b>						
Bond Inspection Fee - Pre construction	105.00	per inspection	105.00	per inspection	Exempt	N/A
Bond Inspection Fee - Post construction	105.00	per inspection	105.00	per inspection	Exempt	N/A
Engineering Services						
- Design	248.55	per hour	257.50	per hour	Taxed	Incl. GST
- Consultation	203.40	per hour	210.70	per hour	Taxed	Incl. GST
- Traffic Analysis	203.40	per hour	210.70	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	203.40	per hour	210.70	per hour	Taxed	Incl. GST
A Bond will be applied to protect city assets during development	Determined on application	per development	Determined on application	per development	Exempt	N/A
<b>ACCESS &amp; AMENITY</b>						
<b>Parking Stations:</b>						
<b>Precinct 3: Daglish/Jolimont</b>						
#15 Jersey Street	1.50	per hour. Daily Max \$5.00	1.50	per hour. Daily Max \$5.00	Taxed	Incl. GST
#42 Stubbs Terrace	1.50	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#44 Hay Street	1.50	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#70 Stubbs Terrace	1.50	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 3	1.50	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
<b>Precinct 4: Subiaco East</b>						
Any additional short-term paid parking in Precinct 3	1.50	per hour	1.50	per hour	Taxed	Incl. GST
#1 Hamilton Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY</b>						
<b>Parking Stations:</b>						
<b>Precinct 4: Subiaco East (Continued..)</b>						
#2 York Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#3 York Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#5 Subiaco Road	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#7 Olive Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#19 Roberts Road	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#20 Thomas Street	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#63 Roberts Road	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#43 York Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#64 York Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 4	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 4	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#6 Haydn Bunton Drive	N.A.	N.A.	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
<b>Precinct 5: Shenton Park</b>						
#17 Onslow Road (Monday to Friday Inclusive)	2.50	per hour. First hour free, Daily Max \$15.00	3.00	per hour. First hour free, Daily Max \$16.00	Taxed	Incl. GST
#17 Onslow Road (Saturday and Sunday)	2.50	per hour. First 3 hours free, Daily Max \$5.00	2.60	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
#18 Derby Road (Monday to Friday Inclusive)	2.50	per hour. First hour free, Daily Max \$15.00	3.00	per hour. First hour free, Daily Max \$16.00	Taxed	Incl. GST
#18 Derby Road (Saturday and Sunday)	2.50	per hour. First 3 hours free, Daily Max \$5.00	2.60	per hour. First 3 hours free, Daily Max \$5.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 5	2.50	per hour. Daily Max \$15.00	3.00	per hour. Daily Max \$16.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 5	2.50	per hour. Limit Applies	2.60	per hour. Limit Applies	Taxed	Incl. GST
<b>Precinct 6: Central Subiaco</b>						
#9 Theatre Gardens	2.50	per hour. Daily Max \$15.00	3.00	per hour. Daily Max \$16.00	Taxed	Incl. GST
#32 Nicholson Road	2.50	per hour. Daily Max \$5.00	2.60	per hour. Daily Max \$10.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 6	2.50	per hour. Daily Max \$15.00	3.00	per hour. Daily Max \$16.00	Taxed	Incl. GST
Any additional all day short-term paid parking in Precinct 6	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#77 Hamersley Road	N.A.	N.A.	1.80	per hour. First hour free, Daily Max \$12.00	Taxed	Incl. GST
<b>Precinct 7: Subi Centro</b>						
#28 Roydhouse Street (North side)	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#71 Carter Lane	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
Any additional paid parking implemented or converted in Precinct 7	1.80	per hour. Daily Max \$9.00	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 7	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#65 Vickers Lane	N.A.	N.A.	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
#68 Metters Lane	N.A.	N.A.	1.80	per hour. Daily Max \$12.00	Taxed	Incl. GST
<b>Precinct 8: Town Centre</b>						
#4 Hensman Road	1.80	per hour. Daily Max \$12.00	2.50	per hour. Daily Max \$16.00	Taxed	Incl. GST
#11 Barker Road	2.20	per hour. First hour free, Daily Max \$12.00	2.50	per hour. First hour free, Daily Max \$16.00	Taxed	Incl. GST
#12 Park Street	1.80	per hour. First hour free, 2 hour limit applies	2.00	per hour. First hour free, 2 hour limit applies	Taxed	Incl. GST
#13 Rowland Street	2.20	per hour. First hour free, Daily Max \$12.00	2.50	per hour. First hour free, Daily Max \$16.00	Taxed	Incl. GST
#14 Forrest Street	2.20	per hour. First hour free, Daily Max \$12.00	2.50	per hour. First hour free, Daily Max \$16.00	Taxed	Incl. GST
#16 Hensman Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#22 Hay Street (Monday to Friday 8am to 6pm)	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#22 Hay Street (Monday to Friday 6pm to 8am)	5.00	Flat rate	5.00	Flat rate	Taxed	Incl. GST
#22 Hay Street (Saturday and Sunday)	2.50	per hour. Daily Max \$10.00	2.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#24 Bagot Road	1.80	per hour. Daily Max \$12.00	Free	First hour	Taxed	Incl. GST
- 2 hours	N.A.	N.A.	1.90	2 hours	Taxed	Incl. GST
- 3 hours	N.A.	N.A.	4.70	3 hours	Taxed	Incl. GST
#25 Barker Road	1.80	per hour. Daily Max \$12.00	Free	First hour	Taxed	Incl. GST
- 2 hours	N.A.	N.A.	1.90	2 hours	Taxed	Incl. GST
- 3 hours	N.A.	N.A.	4.70	3 hours	Taxed	Incl. GST
#26 Bagot Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#27 Roberts Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#29 Rowland Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#277 Barker Road	N.A.	N.A.	10.00	per day	Taxed	Incl. GST
#30 Barker Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>ACCESS &amp; AMENITY</b>						
<b>Precinct 8: Town Centre (continued)</b>						
#36 Loretto Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 8am to 6pm)	2.50	per hour. Daily Max \$15.00	2.50	per hour. Daily Max \$15.00	Taxed	Incl. GST
#39 Hay Street (Monday to Friday 6pm to 8am)	5.00	Flat rate	5.00	Flat rate	Taxed	Incl. GST
#39 Hay Street (Saturday and Sunday)	2.50	per hour. Daily Max \$10.00	2.50	per hour. Daily Max \$10.00	Taxed	Incl. GST
#41 Railway Road, adjacent KEMH	1.80	per hour. Daily Max \$10.00	1.80	per hour. Daily Max \$10.00	Taxed	Incl. GST
#61 Subiaco Square	4.00	Per hour (half hour limit)	4.00	Per hour	Taxed	Incl. GST
#62 Railway Road	2.20	per hour. First hour free, Daily Max \$12.00	2.20	per hour. First hour free, Daily Max \$16.00	Taxed	Incl. GST
#62A Railway Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#74 One Subiaco (Monday to Friday 8am to 6pm)	2.20	per hour. Daily Max \$15.00, first hour free	2.20	per hour. Daily Max \$15.00, first hour free	Taxed	Incl. GST
#74 One Subiaco (Monday to Friday 6pm to 8am)	5.00	Flat rate, first hour free	5.00	Flat rate, first hour free	Taxed	Incl. GST
#74 One Subiaco (Saturday and Sunday)	2.20	per hour. Daily Max \$10.00, first hour free	2.20	per hour. Daily Max \$10.00, first hour free	Taxed	Incl. GST
#99 Parking Zone	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 8	2.50	per hour. Daily Max \$12.00	2.50	per hour. Daily Max \$16.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 8	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.90	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.70	3 hours	Taxed	Incl. GST
#75 Barker Road East Side	N/A	N/A.	Free	First hour	Taxed	Incl. GST
- 2 hours	N/A	N/A.	1.90	2 hours	Taxed	Incl. GST
- 3 hours	N/A	N/A.	4.70	3 hours	Taxed	Incl. GST
#76 Churchill Avenue	N/A	N/A.	Free	First Hour	Taxed	Incl. GST
- 2 hours	N/A	N/A.	1.90	2 hours	Taxed	Incl. GST
- 3 hours	N/A	N/A.	4.70	3 hours	Taxed	Incl. GST
<b>Other Parking Functions</b>						
Special Purpose Parking Permits - 277 Barker Road parking stations	200.00	per month (\$10 per weekday)	200.00	per month (\$10 per weekday)	Taxed	Incl. GST
Special Purpose Parking Permits - Town Centre parking stations	200.00	per month	200.00	per month	Taxed	Incl. GST
Commercial Parking Permits - half day	10.00	per half day	10.00	per half day	Taxed	Incl. GST
Commercial Parking Permits - full day	20.00	per day	20.00	per day	Taxed	Incl. GST
Temporary Visitor Parking Permits	6.00	Payable only after 20 free permits have been used in any 12 month period	6.00	Payable only after 20 free permits have been used in any 12 month period	Taxed	Incl. GST
Resident Permits - Replacement	31.00	each	35.00	each	Exempt	N/A
Visitors Permits - Replacement	31.00	each	35.00	each	Exempt	N/A
Second Visitor Permit	31.00	each	35.00	each	Exempt	N/A
Private Parking Compliance Service Registration	130.00	per registration	130.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	100.00	per year	100.00	per year	Taxed	Incl. GST
Private Parking Signs (small)	67.00	per sign	70.00	per sign	Taxed	Incl. GST
Private Parking Signs (large)	77.00	per sign	80.00	per sign	Taxed	Incl. GST
Private Parking Infringement Withdrawal	40.00	each	40.00	each	Taxed	Incl. GST
Final Demand Fee (Parking infringement)	24.10	each or as amended by legislation	26.10	each or as amended by legislation	Taxed	Incl. GST
Event parking reservation	20.00	per bay/day or part thereof	20.00	per bay/day or part thereof	Taxed	Incl. GST
Forrest Square - Hire of Space	683.10	Per day or part thereof for half the space	700.00	Per day or part thereof for half the space	Taxed	Incl. GST
Forrest Square - Hire of Space	848.70	Per day or part thereof for whole space	1,000.00	Per day or part thereof for whole space	Taxed	Incl. GST
<b>Amenity Functions</b>						
Impounded Shopping Trolleys	30.00	each	35.00	each	Exempt	N/A
Impound Fee - Dogs One day	40.00	per day or part there of (or as set by Shenton Park Dog Refuge)	100.00	per day or part there of (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST
Impound Fee - Dogs After day one	10.00	per day (or as set by Shenton Park Dog Refuge)	At cost	per day (or as set by Shenton Park Dog Refuge)	Taxed	Incl. GST
Impound Fee - Cats	25.00	per day or part thereof (or as set by Cat Haven)	100.00	per day or part thereof (or as set by Cat Haven)	Taxed	Incl. GST
<b>Abandoned Vehicle Release Fee</b>						
Abandoned Vehicle Release Fee - Stage 1	133.95	each	250.00	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	290.00	each	400.00	each	Exempt	Incl. GST
Impounded & portable sign	70.00	each	72.50	each	Taxed	Incl. GST
Other Impounded Goods	65.00	per square metre of space occupied	67.35	per square metre of space occupied	Exempt	N/A
<b>ANIMAL REGISTRATION</b>						
<b>Cat Registration</b>						
Annual cat registration	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Exempt	N/A
Triannual cat registration	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Exempt	N/A
Life time cat registration	100.00	per year or as amended by legislation	100.00	per year or as amended by legislation	Exempt	N/A
Cats owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Exempt	N/A
Application for grant or renewal of approval to breed cats	100.00	per cat or as amended by legislation	100.00	per cat or as amended by legislation	Exempt	N/A
Application for cat registration if application is made after 31 May for registration until the next 31 October	10.00	per application or as amended by legislation	10.00	per application or as amended by legislation	Exempt	N/A
<b>Dog Registration</b>						
Annual registration, unsterilised dog	50.00	per year or as amended by legislation	50.00	per year or as amended by legislation	Exempt	N/A
Annual registration, sterilised dog	20.00	per year or as amended by legislation	20.00	per year or as amended by legislation	Exempt	N/A
Annual registration, Guide dog	Free	per year or as amended by legislation	Free	per year or as amended by legislation	Exempt	N/A
Triannual registration, unsterilised dog	120.00	per three year or as amended by legislation	120.00	per three year or as amended by legislation	Exempt	N/A
Triannual registration, sterilised dog	42.50	per three year or as amended by legislation	42.50	per three year or as amended by legislation	Exempt	N/A
Triannual registration, Guide dog	Free	per three year or as amended by legislation	Free	per three year or as amended by legislation	Exempt	N/A
Life time registration, unsterilised dog	250.00	or as amended by legislation	250.00	or as amended by legislation	Exempt	N/A
Life time registration, sterilised dog	100.00	or as amended by legislation	100.00	or as amended by legislation	Exempt	N/A
Dogs owned by pensioners	50% of fee	or as amended by legislation	50% of fee	or as amended by legislation	Exempt	N/A
Registration of dog kept in approved kennel establishment licensed under s27	200.00	per establishment or as amended by legislation	200.00	per establishment or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>HEALTH</b>						
New Outdoor Dining Permit Application Fee	350.00	per application	365.00	per application	Exempt	N/A
Outdoor Dining Permit Renewal Fee	100.00	per year	120.00	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	60.00	per application	65.00	per application	Exempt	N/A
Street Trading Permit Fee - Daily (Max 3 Days)	70.00	per day	75.00	per day	Exempt	N/A
Street Trading Permit Fee - Monthly	320.00	per month	335.00	per month	Exempt	N/A
Street Trading Permit Fee - Annual	900.00	per year	930.00	per year	Exempt	N/A
Local Business Goods Display - Annual Fee Less Than 5sqm	360.00	per year	360.00	per year	Exempt	N/A
Local Business Goods Display - Annual Fee 5sqm - 10sqm	700.00	per year	700.00	per year	Exempt	N/A
Permanent Street Market Stall Holder Permit Application Fee	285.00	per application	285.00	per application	Exempt	N/A
Street Market Permit Fee - Annual	1,500.00	per stall per year to a maximum of \$350.00	1,500.00	per stall	Exempt	N/A
Street Market Permit Fee - Monthly	250.00	per stall per month to a maximum of \$200.00	250.00	per stall	Exempt	N/A
Lodging House Registration Fee	180.00	per year or as amended by legislation	180.00	per year or as amended by legislation	Exempt	N/A
Food business notification / registration fee (non-assessment of plans)	55.00	per application	60.00	per application	Exempt	N/A
Food business annual risk assessment fee - high risk or 3 inspections	400.00	pro rata charges where business does not operate for full year	420.00	pro rata charges where business does not operate for full year	Exempt	N/A
Food business annual risk assessment fee - medium risk or 2 inspections	260.00	pro rata charges where business does not operate for full year	270.00	pro rata charges where business does not operate for full year	Exempt	Excl. GST
Food business annual risk assessment fee - low risk or 1 inspection	130.00	pro rata charges where business does not operate for full year	135.00	pro rata charges where business does not operate for full year	Exempt	N/A
Late Payment of Health Services fees	N/A	N/A	60.00	per month after first request	Exempt	N/A
Assessment of Fees	200.00	per application	250.00	per application	Taxed	Incl. GST
Food Safety Program Verification	N/A	N/A	350.00	per application	Exempt	Incl. GST
Food business re-inspection fee	130.00	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	135.00	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	Taxed	Incl. GST
Food Business Inspection Fee	N/A	N/A	100.00	per inspection for Exempt Food businesses or similar as determined by an authorised officer under the Food Act 2008	Exempt	Incl. GST
One Off Temporary Food Business Application Fee	N/A	N/A	80.00	per application	Exempt	Incl. GST
Event Temporary Food Business Application Fee	N/A	N/A	150.00	per event	Exempt	Incl. GST
Subiaco Farmers Market Application Fee	N/A	N/A	50.00	per application	Exempt	Incl. GST
Subiaco Farmers Market Renewal Fee	N/A	N/A	150.00	per year	Exempt	Incl. GST
Temporary food business administration fee - Charity and Community Group	-	per application	Free	Per application	Exempt	N/A
Settlement enquiry - food business	140.00	per application	150.00	per application	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETPS	200.00	per certificate	210.00	per certificate	Free	Excl. GST
Liquor Act Section 39 & 55 Certification & ETPS - Charitable and Not For Profit	-	per certificate	Free	per certificate	N/A	N/A
Application for "approval of a non complying event" - Regulation 18 Environmental Protection (Noise) Regulations 1997	1000.00	per application or as amended by legislation	1000.00	per application or as amended by legislation	Exempt	N/A
Late fee Application for "approval of a non complying event"	25% of the application fee	per application or as amended by legislation	25% of the application fee	per application or as amended by legislation	Exempt	N/A
Application Fee (noise management plan waste collection/other works - non local government)	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	Exempt	N/A
Outdoor Decks - Application	700.00	per application	730.00	per application	Exempt	N/A
Outdoor Decks - Renewal	1,000.00	per parking bay, per year	700.00	per parking bay, per year	Exempt	N/A
Application for approved venue	150,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	150,000.00	per application - Estimate of the cost of assessing and processing the application to a maximum of \$15,000.00	Exempt	N/A
Late Notice of Notifiable Event Fee	500.00	per application or as amended by legislation	500.00	per application or as amended by legislation	Exempt	N/A
Laboratory analysis request	150.00	per hour per request plus analysis cost	200.00	per hour per request plus analysis cost	Taxed	Incl. GST
Officer Time	N/A	N/A	110.00	per hour per analysis and/or inspection	Taxed	Incl. GST
Public Building - Inspection Fee	-	per inspection	120.00	per inspection	N/A	N/A
Application for approval of a public building	125.00	per application or as amended by legislation	125.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - <100 patrons	50.00	per application or as amended by legislation	100.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 100 to 600 patrons	150.00	per application or as amended by legislation	300.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 601 to 1,500 patrons	300.00	per application or as amended by legislation	600.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 1,501 to 5,000 patrons	500.00	per application or as amended by legislation	1,000.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 5,001 to 15,000 patrons	650.00	per application or as amended by legislation	1,300.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - > 15,001 patrons	871.00	per application or as amended by legislation	1,740.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - Charitable or Community Based Not for Profit Organisation	-	per application or as amended by legislation	Free	per application or as amended by legislation	Exempt	N/A
Application for the approval of a sewage treatment apparatus	118.00	per application or as amended by legislation	118.00	per application or as amended by legislation	Exempt	N/A
Issue of a permit to use a sewage treatment apparatus	118.00	per permit or as amended by legislation	118.00	per permit or as amended by legislation	Exempt	N/A
Application to keep bees	375.00	per application	400.00	per application	Exempt	N/A
Noise Management Plan - Assessment Fee	250.00	per plan	260.00	per plan	Exempt	incl GST
Noise Management Plan or Acoustic Report - reassessment fee	100.00	Per application	120.00	Per application	Taxed	incl GST
Noise Management Plan - Late Application Fee	200.00	Per application	400.00	Per application	Taxed	incl GST
Noise monitoring fee (per hour)	200.00	per hour	200.00	per hour	Taxed	inc GST
Aquatic - Annual Fee (Inspection and Sampling)	100.00	per year	150.00	per year	Exempt	N/A
Aquatic - Reinspection	50.00	per inspection	100.00	per inspection	Exempt	N/A
Skin Penetration Application	50.00	per application	60.00	per application	Exempt	N/A
Skin Penetration Inspection Fee	-	per inspection	100.00	per inspection	N/A	N/A
<b>BUILDING</b>						
Certified application for a building permit (s. 16(1)) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Exempt	N/A
Certified application for a building permit (s. 16(1))for building works for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	0.09% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Exempt	N/A
Uncertified application for a building permit (s. 16(1))	0.32% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	0.32% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Exempt	N/A
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	110.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>BUILDING (continued)</b>						
Application for a demolition permit (s. 16(1)) for demolition work in respect of a Class 2 to Class 9 building	\$110.00 for each storey of the building	per application or as amended by legislation	\$110.00 for each storey of the building	per application or as amended by legislation	Exempt	N/A
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	110.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a completed building (s. 46)	110.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for a temporary occupancy permit for an incomplete building (s. 47)	110.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	110.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	110.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	0.18% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Taxed	Incl. GST
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	0.38% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Taxed	Incl. GST
Application to replace an occupancy permit for an existing building (s. 52(1))	110.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	110.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	110.00	Application for a building approval certificate for an existing building where unauthorised work has not been done, per application or as amended by legislation	Exempt	N/A
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	110.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Certificate of Design Compliance - Value of works \$30,000 or less	332.10	per application	344.05	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works- Value of works \$30,000 or less	578.45	per application	599.25	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	473.45	per application	490.50	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	803.40	per application	832.30	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	605.20	per application	627.00	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	1,039.10	per application	1,076.50	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of works	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works more than \$100,000	\$900.00 plus 0.1% of the estimated value of the works	per application	\$900.00 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,000 or less	332.10	per application	344.05	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	578.45	per application	599.25	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	473.45	per application	490.50	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	803.40	per application	832.30	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	605.20	per application	627.00	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	1,039.10	per application	1,076.50	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of works	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 plus 0.1% of the estimated value of the works	per application	\$900 plus 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,000 or less	332.10	per application	344.05	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	578.45	per application	599.25	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	473.45	per application	490.50	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	803.40	per application	832.30	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	605.20	per application	627.00	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	1,039.10	per application	1,076.50	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works more than \$100,000	\$450.00 plus 0.1% of the estimated value of the works	per application	\$450.00 plus 0.1% of the estimated value of works	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 plus 0.1% of the estimated value of the works	per application	\$900.00 plus 0.1% of the estimated value of works	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	139.25	per application	144.25	per application	Taxed	Incl. GST
Request for Registered Building Surveyor Consultancy or Site Inspection Services	139.25	per hour	144.25	per hour	Taxed	Incl. GST
Sign Licence Fee	58.90	per application	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$110.00	per application or as amended by legislation	Exempt	N/A
Hoarding, Material on street	1.00	per month per m2 or as amended by legislation	1.00	per month per m2 or as amended by legislation	Exempt	N/A
Photocopying	0.50	per A4 equivalent	0.50	per A4 equivalent	Taxed	Incl. GST
Plan Copy (external printing)	Cost	cost of external printing provider	Cost	cost of external printing provider	Taxed	Incl. GST
Plan Archival Search	55.50	per search request	55.50	per search request	Taxed	Incl. GST
Plan Archival Search - Commercial / Industrial	128.55	per search request	133.20	per search request	Taxed	Incl. GST
Annual Pool Inspection Fee	58.45	per pool per year	58.45	per pool per year	Exempt	N/A
Unscheduled Pool Inspection Fee	128.55	per inspection (includes copy of inspection report)	133.20	per inspection (includes copy of inspection report)	Taxed	Incl. GST
Request additional copy of swimming pool inspection report	37.45	per request	38.80	per request	Taxed	Incl. GST
Building Services Levy - Building Permit (Work value \$45,000 or less)	61.65	per application as amended by legislation	61.65	per application as amended by legislation	Exempt	N/A
Building Services Levy - Building Permit (Work value more than \$45,000)	0.137% of the value of work	per application as amended by legislation	0.137% of the value of work	per application as amended by legislation	Exempt	N/A
Building Services Levy - Demolition Permit (Work value \$45,000 or less)	61.65	per application as amended by legislation	61.65	per application as amended by legislation	Exempt	N/A
Building Services Levy - Demolition Permit (Work value more than \$45,000)	0.137% of the value of work	per application as amended by legislation	0.137% of the value of work	per application as amended by legislation	Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>BUILDING (continued)</b>						
Building Services Levy - Occupancy Permit or Building Approval Certificate (authorised building works)	61.65	Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	61.65	Occupancy Permit or Building Approval Certificate under ss47, 49, 50 or 52 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value \$45,000 or less)	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	123.30	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Services Levy - Occupancy Permit or Building Approval Certificate (Unauthorised works - Value more than \$45,000)	0.274% of the value of the work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	0.274% of the value of work	Occupancy Permit or Building Approval Certificate for Unauthorised Work under s51 of the Building Act 2011, per application as amended by legislation	Exempt	N/A
Building Construction Industry Training Fund - Value of works more than \$20000	0.2% of the estimated value of the work	per application as amended by legislation	0.2% of the value of work	per application as amended by legislation	Exempt	N/A
Smoke alarms alternative solution application fee	179.40	per application	179.40	per application	Exempt	N/A
<b>PLANNING</b>						
Determining a development application (other than for an extractive industry) where the development has not commenced or 1 been carried out and the estimated cost of the development is —						
(a) not more than \$50 000	147.00	Or as amended by legislation	147.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(b) more than \$50 000 but not more than \$500 000	0.32% of the estimated cost of development	Or as amended by legislation	0.32% of the estimated cost of development	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(c) more than \$500 000 but not more than \$2.5 million	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation	\$1 700 + 0.257% for every \$1 in excess of \$500 000	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(d) more than \$2.5 million but not more than \$5 million	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation	\$7 161 + 0.206% for every \$1 in excess of \$2.5 million	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(e) more than \$5 million but not more than \$21.5 million	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation	\$12 633 + 0.123% for every \$1 in excess of \$5 million	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
(f) more than \$21.5 million	34,196.00	Or as amended by legislation	34,196.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
Determining a development application (other than for an extractive industry) where the development has commenced or been 2 carried out	The fee in item 1 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 1 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	N/A
3 Determining a development application for an extractive industry where the development has not commenced or been carried out	739.00	Or as amended by legislation	739.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
4 Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 3 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	N/A
5A. Determining an application to amend or cancel development approval	295.00	Or as amended by legislation	295.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced	222.00	Or as amended by legislation	222.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Exempt	N/A
7 Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 6 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	N/A
8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
9 Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	The fee in item 8 plus, by way of penalty, twice that fee	Or as amended by legislation	Exempt	N/A
12 Providing a zoning certificate	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
13 Replying to a property settlement questionnaire	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
14 Issue of written planning advice	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
<b>Subdivision</b>						
5 Providing a subdivision clearance for —						
(a) not more than 5 lots	73.00	or as amended by legislation	73.00	or as amended by legislation	Exempt	N/A
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	\$73 per lot for the first 5 lots and then \$35 per lot	or as amended by legislation	Exempt	N/A
<b>Subdivision (continued)</b>						
5 Providing a subdivision clearance for —						
(c) more than 195 lots	7,393.00	or as amended by legislation	7,393.00	or as amended by legislation	Exempt	N/A
<b>Change of Use</b>						
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which 10 item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	295.00	or as amended by legislation	295.00	Or as amended by legislation. May be eligible for a 25% concession, subject to local planning policy 7.2	Free	N/A
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which 11 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	Or as amended by legislation	The fee in item 10 plus, by way of penalty, twice that fee	Or as amended by legislation	Free	N/A
<b>Local Planning Scheme Amendments, Structure Plans and Local Development Plans</b>						
Initiation fee - Basic amendment	\$3,000 (refund \$2,000 if not initiated)		\$3,000 (refund \$2,000 if not initiated)		Exempt	N/A
Initiation fee - Standard amendment	\$6,000 (refund \$5,000 if not initiated)		\$6,000 (refund \$5,000 if not initiated)		Exempt	N/A

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>PLANNING (continued)</b>						
Initiation fee - Complex	\$6,500 (refund \$5,500 if not initiated)		\$6,500 (refund \$5,500 if not initiated)		Exempt	N/A
Processing Fees	\$30.20 - \$88.00 per hour as per Regulations	or as amended by legislation	\$30.20 - \$88.00 per hour as per Regulations	or as amended by legislation	Exempt	N/A
Structure Plan	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Exempt	N/A
Local Development Plan	Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Estimate of the fee for dealing with the application will be provided in accordance with Regulation 48 of the Planning and Development Regulations 2009.		Exempt	N/A
Other						
Public consultation of DA (complex application)	1,035.00	each	1,072.25	each	Taxed	Incl. GST
Public consultation of DA (standard application)	129.40	each	134.05	each	Taxed	Incl. GST
Street numbering requests	118.65	each	122.90	each	Exempt	N/A
Request for copies of plans	73.00	per search request	73.00	per search request	Exempt	N/A
Additional Design Review Panel Considerations (p/hr)	1,397.25	per hour	1,350.00	per hour	Taxed	Incl. GST
Deemed-to-comply check for Single Houses	295.00	each	295.00	each	Exempt	N/A
Local Planning Scheme No. 5 Map (printed copy)	35.05	each	36.30	each	Exempt	N/A
Local Planning Scheme No. 5 Text (printed copy)	28.80	each	29.85	each	Exempt	N/A
Planning Policy Manual (printed copy)	28.80	each	29.85	each	Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	58.15	each	60.25	each	Exempt	N/A
Subiaco Planning Strategy (printed copy)	58.15	each	60.25	each	Exempt	N/A
Liquor Control Act section 40 certificate	80.00	each	82.90	each	Exempt	N/A
<b>COMMUNITY DEVELOPMENT</b>						
<b>Community Programs</b>						
Various Community Events	By event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	By event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
Positive Ageing	By event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	By event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
<b>LIBRARY</b>						
Replacement of non-returned item	Cost	per item	Cost	per item	Taxed	Incl. GST
Photocopying - Black & White A4	0.20	per page	0.20	per page	Taxed	Incl. GST
Photocopying - Black & White A3	0.30	per page	0.30	per page	Taxed	Incl. GST
Photocopying - Colour A4	0.50	per page	1.00	per page	Taxed	Incl. GST
Photocopying - Colour A3	1.00	per page	1.50	per page	Taxed	Incl. GST
Computer Printing - Black & White A4	0.20	per page	0.20	per page	Taxed	Incl. GST
Computer Printing - Black & White A3	0.30	per page	0.30	per page	Taxed	Incl. GST
Computer Printing - Colour A4	0.50	per page	1.00	per page	Taxed	Incl. GST
Computer Printing - Colour A3	1.00	per page	1.50	per page	Taxed	Incl. GST
Replacement Cards	5.00	per individual	5.00	per individual	Taxed	Incl. GST
Library Bags	2.00	per bag	2.00	per bag	Taxed	Incl. GST
Interlibrary loans	16.50-30	per item	16.50-30	per item	Taxed	Incl. GST
Library events	by event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	by event	per person and per event. * To be determined by each event and charge is to recover costs only, to be capped at total cost of running event.	Taxed	Incl. GST
<b>MUSEUM</b>						
Museum Photographic reproduction -various photograph sizes	by size	To be determined by size of image purchasing	by size	To be determined by size of image purchasing	Taxed	Incl. GST
School Visits (City of Subiaco School)	Free	Per Student	Free	per student	N.A.	N.A.
School Visits (NON City of Subiaco School)	2.00	Per Student	2.00	per student	Exempt	N/A
Research Fees - Under Thirty Minutes Research	Free	By time	Free	To be determined by museum staff	Taxed	Incl. GST
Research Fees - First Hour of research	50.00	By time	50.00	by time	Taxed	Incl. GST
Research Fees - Per Hour after first hour	32.00	By time	32.00	by time	Taxed	Incl. GST
Research Fees - Student (Secondary and University) - One Hour	Free	By time	Free	By Time	Exempt	N/A
Object retrieval and viewing	15.00	Per Box	30.00	per box	Taxed	Incl. GST
Retail items	Market Value	Per item, determined by cost of manufacturing	Market Value	per item	Taxed	if applicable
<b>RECREATION SERVICES - LORDS</b>						
<b>ADMINISTRATION</b>						
Administration Fee	88.00	Per event	91.15	Per event	Taxed	Incl. GST
Bond - Event Hire - Base Rate	500.00	Per Booking	518.00	Per Booking	Exempt	N/A
Bond - Event Hire - Top Rate	10,000.00	Per Event	10,000.00	Per Event	Exempt	N/A
Facility Hire - Cleaning Fee	126.00	Per Hour / Staff	131.00	Per Hour / Staff	Taxed	Incl. GST
Retail items	Market Value	Per item	Market Value	Per item	Taxed	if applicable
Seasonal Promotional Discount	5-25%	Per item	5-25%	Per item	Taxed	Incl. GST
Storage fee	55.00	Per square metre per annum	57.00	Per square metre per annum	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>RECREATION SERVICES - LORDS (continued)</b>						
<b>ADMINISTRATION</b>						
After Hours Opening - Centre	243.00	per hour. Subject to availability. Requires two staff	252.00	per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
<b>CENTRE SERVICES</b>						
<b>Facility Hire</b>						
Meeting Room	40.00	Per Hour	42.00	Per Hour	Taxed	Incl. GST
Squash Walkway	26.00	Per Hour	27.00	Per Hour	Taxed	Incl. GST
<b>Cafe</b>						
Beverage Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Food Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Alcohol Items	Market Value	Per item	Market Value	Per item	Taxed	Incl. GST
Retail Items	Market Value	Per item	Market Value	Per item	Taxed	If applicable
Catering package	Market Value	Per order	Market Value	Per order	Taxed	If applicable
End of day discount	25-50%		25-50%	Per item	Taxed	Incl. GST
Staff hire	50.00		52.00	Per hour / staff	Taxed	Incl. GST
<b>Cafe</b>						
After Hours Opening - Café	114.00	Per hour	119.00	Per hour	Taxed	Incl. GST
<b>Creche</b>						
Single Creche Visit - Member 120min	5.90	Per child per visit	6.00	Per child per visit	Taxed	Incl. GST
Single Creche Visit - Non member 120min	8.60	Per child per visit	9.00	Per child per visit	Taxed	Incl. GST
Five Visit Pass - 120min session	29.50	Per 5 Visit pass	30.00	Per 5 Visit pass	Taxed	Incl. GST
Ten Visit Pass - 120min session	54.00	Per 10 Visit pass	55.00	Per 10 Visit pass	Taxed	Incl. GST
Twenty Visit Pass - 120min session	106.00	Per 20 Visit pass	106.00	Per 20 visit pass	Taxed	Incl. GST
School Holiday Program			Market Value	Per visit, per child	Taxed	Incl. GST
Second and subsequent child discount - single visit	25%	per single visit for 2nd and subsequent child(ren)	25%	per single visit for 2nd and subsequent child(ren)	Taxed	Incl. GST
<b>Lifestyle Program</b>						
Casual Visit	Market Value	Per person per visit	Market Value	Per person per visit	Taxed	Incl. GST
Term Enrolment	Market Value	Per Person Per Term	Market Value	Per Person Per Term	Taxed	Incl. GST
Health and fitness challenge	Market Value	per person per program	Market Value	per person per program	Taxed	Incl. GST
<b>Birthday parties</b>						
Single Child	17.00	Per child	17.50	Per child	Taxed	Incl. GST
Consumables			15.00	Per Party	Taxed	Incl. GST
Party room set up	75.00	Per party	78.00	Per party	Taxed	Incl. GST
<b>HEALTH AND FITNESS</b>						
<b>Casual Entry</b>						
Casual Group Fitness or Gym Visit	20.00	Per class or visit	20.50	Per class or visit	Taxed	Incl. GST
Group entry - Gym or pool or group fitness class	8.00	Per visit	8.50	Per visit	Taxed	Incl. GST
Special Event Entry			Market Value	Per visit	Taxed	Incl. GST
Lords Group Fitness Community Class	5.00	Per visit. Seniors discount does not apply	5.00	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Gold Fitness Casual Entry	10.00	Per visit. Seniors discount does not apply	10.00	Per visit. Seniors discount does not apply	Taxed	Incl. GST
Special Promotion	Free	Per visit	Free	Per visit	Taxed	Incl. GST
<b>Memberships</b>						
<b>Administration Fees</b>						
Direct Debit Transaction Fee	0.55	per transaction	0.50	per transaction	Taxed	Incl. GST
Direct Debit Establishment Fee	2.50	Per account establishment	2.50	Per account establishment	Taxed	Incl. GST
Direct Debit Cancellation Fee	30 days notice	per cancellation	30 days notice	per cancellation	Taxed	Incl. GST
Replacement Band/Fob	6.50	per lost band/fob	6.50	per lost band/fob	Taxed	Incl. GST
<b>New Memberships</b>						
Visit Pass - 10	180.00	per 10 visit pass	190.00	per 10 visit pass	Taxed	Incl. GST
Day Member - 12 Months	915.00	Per 12 months	949.00	Per 12 months	Taxed	Incl. GST
Day Member - Direct Debit	34.95	Per fortnight	36.00	Per fortnight	Taxed	Incl. GST
Full Member - 1 Month	87.50	Per month	90.00	Per month	Taxed	Incl. GST
Allied Health Member - 3 Months	280.00	Per 3 months	290.00	Per 3 months	Taxed	Incl. GST
Teen Member (14-16 year olds) - Direct Debit	27.45	Per fortnight	28.45	Per fortnight	Taxed	Incl. GST
Full Member - 12 Months	1,065.00	Per 12 months	1,105.00	Per 12 months	Taxed	Incl. GST
Full Member - Direct Debit	40.95	Per fortnight	42.00	Per fortnight	Taxed	Incl. GST
Full Member - Team Captain	Free	Per sports competition season	Free	Per sports competition season	Taxed	Incl. GST
Day Access - Subiaco Recovery Network	40.00	Per month	40.00	Per month	Taxed	Incl. GST
Corporate Memberships - 3 Months	N.A.	N.A.	290.00	Per 3 months	Taxed	Incl. GST
Wellness Membership Add on	N.A.	N.A.	Market Value	Per fortnight	Taxed	Incl. GST
Wellness 10 Pack	N.A.	N.A.	Market Value	per 10 visit pass	Taxed	Incl. GST
<b>Pool Memberships. Only Seniors Discount applies</b>						
Pool only member - 1 month	40.00	per month	41.00	per month	Taxed	Incl. GST
Pool only member - 12 months	470.00	per year	481.00	per year	Taxed	Incl. GST
Pool only member - direct debit	17.95	per fortnight	18.50	per fortnight	Taxed	Incl. GST
<b>Corporate Memberships</b>						
100 Visit Card	987.00	Per 100 Visit pass	1,025.00	Per 100 Visit pass	Taxed	Incl. GST
200 Visit Card	1,865.00	Per 200 Visit pass	1,935.00	Per 200 Visit pass	Taxed	Incl. GST
400 Visit Card	3,277.00	Per 400 Visit pass	3,400.00	Per 400 Visit pass	Taxed	Incl. GST
Corporate Memberships	20%	per 12 month membership		20% per 12 month membership	Taxed	Incl. GST
<b>Membership discounts &amp; Concessions</b>						
Group Membership	10%	Per person (minimum 4 people)	10%	Per person (minimum 4 people)	Taxed	Incl. GST
Student Membership	15%	Per person	15%	Per person	Taxed	Incl. GST
Concession Membership	15%	Per person	15%	Per person	Taxed	Incl. GST
Over 80 years	100%	Per person	100%	Per person	Taxed	Incl. GST
Seasonal Promotions	10-50%	Per person	10-50%	Per person	Taxed	Incl. GST
Seniors Card and Veterans Goldcard Membership	20%	Per person	20%	Per person	Taxed	Incl. GST
<b>Pool</b>						
Not For Profit Group - Single Lane	26.00	Per hour per lane	27.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane Regular hirer	28.00	Per hour per lane	29.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane	36.00	Per hour per lane	37.50	Per hour per lane	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>RECREATION SERVICES - LORDS (continued)</b>						
<b>Group Fitness</b>						
<b>Facility Hire</b>						
Main Studio 1	76.50	Per hour	79.50	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (inc spin bikes)	66.50	Per hour	69.00	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (not inc spin bikes)	41.50	Per hour	43.00	Per hour	Taxed	Incl. GST
Group Fitness Instructor	93.00	Per class	96.00	Per class	Taxed	Incl. GST
Consult Room			Market Value	Per hour	Taxed	Incl. GST
<b>Personal Training</b>						
45 minute Session	75.00	per 45min session.	78.00	per 45min session.	Taxed	Incl. GST
45 minute session - 10 pack	712.50	per 10 pack	738.00	per 10 pack	Taxed	Incl. GST
45 minute session - 2 people	105.00	Per session. Valid 12 months from date of purchase	108.50	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
Teen Programs			15.00	Per visit per person	taxed	Incl. GST
Body Scan ( non-member)			15.00	Per person per scan	taxed	Incl. GST
Small group training	Market rate	per person per session	Market Rate	per person per session	Taxed	Incl. GST
<b>Competitions</b>						
Team Nomination Fee	144.00	Per team nomination	144.00	Per team nomination	Taxed	Incl. GST
Senior Sports Team Game Fee	72.00	Per team per game	72.00	Per team per game	Taxed	Incl. GST
Junior Sports Team Game Fee	58.00	Per team per game	58.00	Per team per game	Taxed	Incl. GST
Team Withdrawal Fee	144.00	Per team	144.00	Per team	Taxed	Incl. GST
Forfeit Fee: No Show	144.00	Per team per forfeit	144.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: Less than 24hrs notice	108.00	Per team per forfeit	108.00	Per team per forfeit	Taxed	Incl. GST
Forfeit fee: More than 24hrs notice	72.00	Per team per forfeit	72.00	Per team per forfeit	Taxed	Incl. GST
Bib Hire	5.00	Per set	5.00	Per set	Taxed	Incl. GST
<b>Sports Courts</b>						
Sports Courts Casual Use	8.00	Per person	8.00	Per person, applies to basketball and futsal only	Taxed	Incl. GST
Casual court use - Pickleball			10.00	per person, max of 2 hours	Taxed	Incl. GST
Sports Courts casual use - 5 visit pass	39.50	Applies to basketball and futsal only	39.50	Applies to basketball and futsal only	Taxed	Incl. GST
Sports Courts casual use - 10 visit pass	69.00	per person per 10 pack. Applies to basketball and futsal only	69.00	per person per 10 pack. Applies to basketball and futsal only	Taxed	Incl. GST
Lords Member or Team Discount on court hire	15%	per booking	15%	per booking	Free	N/A
Schools and State Sporting Associations / Clubs / Not for profits	30%	per booking	30%	per booking	Free	N/A
Discount - regular hirer (Commercial)	10%	per booking	10%	per booking	Taxed	N/A
Sports Court 1/2 Court General Hire	34.00	Per hour Per 1/2 Court	35.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Sports Court Full Court General Hire	53.50	Per hour per court	55.00	Per hour per court	Taxed	Incl. GST
Small Court Hire	22.50	Per hour per court	23.00	Per hour per court	Taxed	Incl. GST
Badminton/ Pickleball Court Hire	22.50	Per hour per court	23.00	Per hour per court	Taxed	Incl. GST
Volleyball Setup Fee	85.00	per booking of 3 or more courts	88.00	per booking of 3 or more courts	Taxed	Incl. GST
Corporate Challenge Team Registration			500.00	Based on a 9 week season inclusive of 2 weeks of Finals	Taxed	Incl. GST
Officials fee	43.50	per person, per hour	45.00	Per person, per hour	Taxed	Incl. GST
Racquet hire	5.00	Per racquet per booking	5.00	Per racquet per booking	Taxed	Incl. GST
Racquet hire - deposit	10.00	Per racquet per booking	10.00	Per racquet per booking	Exempt	N/A
Tennis Court hire - online booking	38.00	Per hour, per court	38.00	Per hour per court	Taxed	Incl. GST
Tennis Court hire	37.00	Per hour per court	38.00	Per hour per court	Taxed	N/A
<b>Squash Courts</b>						
Casual Hire - Non Peak, before 5pm	24.00	Per hour per court	24.50	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	30.00	Per hour per court	31.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Squash	27.00	Per hour per court	28.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Squash bookings online fee	28.00	Per hour per court	29.00	Per hour per court	Taxed	Incl. GST
Discount - Subiaco Kings Squash Club members	20%	Per hour per court	0.20	Per hour per court	Taxed	Incl. GST
<b>COMMUNITY FACILITIES</b>						
<b>Shenton Park Community Centre</b>						
Main Hall - 100 persons	69.50	per hour	72.00	per hour	Taxed	Incl. GST
Main Hall Day Rate	442.45	per day	458.40	per day	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	30.50	per hour	31.60	per hour	Taxed	Incl. GST
Activity Room ( Room 2)	15.00	per hour	15.55	per hour	Taxed	Incl. GST
Activity Room - Day Rate	194.60	per day	201.60	per day	Taxed	Incl. GST
Sound System Hire	59.00	per booking	61.10	per booking	Taxed	Incl. GST
<b>The Palms Community Centre</b>						
Main Hall - 100 persons	102.50	per hour	106.20	per hour	Taxed	Incl. GST
Main Hall - Day Rate	658.25	per day	681.95	per day	Taxed	Incl. GST
<b>Subiaco Community Training Space (located at The Palms Community Centre)</b>						
Training Space - 20 people	33.00	per hour	34.20	per hour	Taxed	Incl. GST
Training Space Day rate	211.15	per day	218.75	per day	Taxed	Incl. GST
Meeting room - 8 people	23.00	per hour	23.85	per hour	Taxed	Incl. GST
Meeting Room Day Rate	140.35	per day	145.40	per day	Taxed	Incl. GST
Office 1 - 3 people	13.50	per hour	14.00	per hour	Taxed	Incl. GST
Office 1 Day Rate	84.85	per day	87.90	per day	Taxed	Incl. GST
Office 2 - 3 people	13.50	per hour	14.00	per hour	Taxed	Incl. GST
Office 2 Day Rate	84.85	per day	87.90	per day	Taxed	Incl. GST
<b>Subiaco Community Centre</b>						
<b>Tom Dadour Community Centre</b>						
West Hall - 55 persons	43.50	per hour	45.05	per hour	Taxed	Incl. GST
West Hall - Day Rate	275.30	per day	285.20	per day	Taxed	Incl. GST
East Hall - 100 persons	50.00	per hour	51.80	per hour	Taxed	Incl. GST
East Hall - Day Rate	317.75	per day	329.20	per day	Taxed	Incl. GST
Outdoor Garden Area	29.40	per hour	30.45	per hour	Taxed	Incl. GST
<b>Community Centre Hire - Discounts available</b>						
Community Casual - Subiaco	10%	per booking	10%	per booking	Taxed	Incl. GST
Community Regular - Subiaco	10%	per booking	10%	per booking	Taxed	Incl. GST
Not for Profit	60%	per booking	60%	per booking	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2023-2024 SCHEDULED FEE	PER UNIT	2024-2025 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
<b>COMMUNITY FACILITIES (continued)</b>						
<b>Community Centre Hire - Discounts available</b>						
Charity - Regular / Casual	60%	per booking	60%	per booking	Taxed	Incl. GST
<b>Administration Fees</b>						
Public Liability insurance cover - Hire up to \$20 *	13.70	per hire	14.20	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire up to \$50 *	27.45	per hire	28.45	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire over \$50 *	79.00	per hire	81.85	per hire	Taxed	Incl. GST
* Where hirer does not provide their own cover. An excess of \$1,000 applies to all claims under the City's policy						
Booking adjustment fee	10.00	Per booking alteration	10.00	Per booking alteration	Taxed	Incl. GST
Administration Fee	57.00	Per booking	59.00	Per booking alteration	Taxed	Incl. GST
Cancellation Fee (> 14 days notice)	20%	Per booking	20%	Per booking	Taxed	Incl. GST
Cancellation Fee (< 14 days notice)	100%	Per booking	100%	Per booking	Taxed	Incl. GST
Cost of security callout	Market rate	per breach	Market rate	per breach	Taxed	Incl. GST
Breach of Terms & Conditions	110.00	per breach	114.00	per breach	Taxed	Incl. GST
Cleaning charge	246.85	Per booking	350.00	Per booking	Taxed	Incl. GST
<b>Bonds</b>						
Key deposit for keys on permanent loan.	75.00	per key	77.70	per key	Exempt	N/A
Lost keys, damage and extra cleaning.	Market rate	Per hour - minimum of 2 hours	Market rate	Per hour - minimum of 2 hours	Exempt	N/A
Community Casual Bookings - No Alcohol	400.00	per booking	400.00	per booking	Exempt	N/A
Community Casual Bookings - with Alcohol	1,250.00	per booking	1,250.00	per booking	Exempt	N/A
Parties / Functions - 16, 17, 18th and 21st Birthday, Bucks and Hens Parties	5,000.00	per booking	5,000.00	per booking	Exempt	N/A
Commercial Events - Top Rate	10,000.00	per booking	10,000.00	per booking	Exempt	N/A
<b>Storage</b>						
Small	27.45	Per annum	28.45	Per annum	Taxed	Incl. GST
Medium	54.85	Per annum	56.80	Per annum	Taxed	Incl. GST
Large	109.70	Per annum	113.65	Per annum	Taxed	Incl. GST
<b>Personal Training Permit Fees</b>						
<b>Small Group</b>						
Small Group Summer	205.00	Per group	212.40	Per group	Taxed	Incl. GST
Small Group Winter	154.00	Per group	159.55	Per group	Taxed	Incl. GST
Small Group Annual	307.00	Per group	318.05	Per group	Taxed	Incl. GST
<b>Medium Group</b>						
Medium Group Summer	410.00	Per group	424.75	Per group	Taxed	Incl. GST
Medium Group Winter	307.00	Per group	318.05	Per group	Taxed	Incl. GST
Medium Group Annual	614.00	Per group	636.10	Per group	Taxed	Incl. GST
<b>Large Group</b>						
Large Group Summer	614.00	Per group	636.10	Per group	Taxed	Incl. GST
Large Group Winter	461.00	Per group	477.60	Per group	Taxed	Incl. GST
Large Group Annual	922.00	Per group	955.20	Per group	Taxed	Incl. GST
<b>Active Reserves</b>						
Commercial Use of Parks and Reserves - general	Market rate	Per booking	Market rate	Per booking	Taxed	Incl. GST
Commercial Use of Parks and Reserves - registered not for profit organisation	Market rate	Per booking	Market rate	Per booking	Taxed	Incl. GST
Casual Use of Sports Spaces	60.00	Per field, per session	23/24 rate + CPI	Per field, per session	Taxed	Incl. GST
Tennis Club Court Usage	25% of annual maintenance cost	based on prior 3 year average	25% of annual maintenance cost	based on prior 3 year average	Taxed	Excl. GST
Cricket Club Turf Wicket Usage	5% of annual maintenance cost	based on prior 3 year average	5% of annual maintenance cost	based on prior 3 year average	Taxed	Excl. GST
Active Reserves - Floodlight usage	3.00	per hour per field	23/24 rate + CPI	per hour per field	Taxed	Incl. GST
Active Reserves Playing Field Usage - Juniors	10% of annual maintenance cost	per hour	10% of annual maintenance cost	per hour	Taxed	Excl. GST
Active Reserves Playing Field Usage - Seniors	20% of annual maintenance cost	per hour	20% of annual maintenance cost	per hour	Taxed	Excl. GST

# **SUPPLEMENTARY INFORMATION**

SUPPLEMENTARY INFORMATION

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME  
CAPITAL WORKS SUMMARY 2024-2025

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Sale or Trade C/fwd \$	Funded from Grants or Contribution \$	Grants C/fwd \$	Funded from Municipal or Loan Funds \$	Funded from Municipal or Loan Funds C/fwd \$
<b>Drainage Improvement Program</b>											
Hay Street	317,570	291,450	609,020	291,450	317,570	0	0	0	0	0	0
Onslow Road	60,120	0	60,120	0	60,120	0	0	0	0	0	0
Olive Street	132,420	0	132,420	0	132,420	0	0	0	0	0	0
Subiaco Square	169,840	0	169,840	0	169,840	0	0	0	0	0	0
Stubbs Tce	190,000	0	190,000	0	190,000	0	0	0	0	0	0
Nash Street (Stubbs Tce to Railway Rd)	55,000	0	55,000	0	55,000	0	0	0	0	0	0
Morgan Street (Railway Rd to Fortune St)	13,270	0	13,270	0	13,270	0	0	0	0	0	0
Drainage improvement program - 1 in 100 year event	1,075,360	0	1,075,360	0	1,075,360	0	0	0	0	0	0
Hensman Road	0	142,490	142,490	142,490	0	0	0	0	0	0	0
Railway Road	0	64,770	64,770	64,770	0	0	0	0	0	0	0
Nicholson Road	0	64,770	64,770	64,770	0	0	0	0	0	0	0
Roberts Rd	0	32,380	32,380	32,380	0	0	0	0	0	0	0
Station Street	0	69,950	69,950	69,950	0	0	0	0	0	0	0
Sub-total	2,013,580	665,810	2,679,390	665,810	2,013,580	0	0	0	0	0	0
<b>Footpath Replacement</b>											
King Street	0	38,470	38,470	38,470	0	0	0	0	0	0	0
Herbert Road (East)	0	24,610	24,610	24,610	0	0	0	0	0	0	0
Herbert Road (West)	0	45,340	45,340	45,340	0	0	0	0	0	0	0
Nicholson Rd (South)	0	39,510	39,510	39,510	0	0	0	0	0	0	0
Townshend Rd (East)	0	25,260	25,260	25,260	0	0	0	0	0	0	0
Sub-total	0	173,190	173,190	173,190	0	0	0	0	0	0	0
<b>Local Road Improvements</b>											
Derby Road (Road Safety Improvements - Onslow Rd and Derby Rd)	43,500	0	43,500	0	43,500	0	0	0	0	0	0
Rokeby Road South (Thomas to Bagot)	1,178,850	0	1,178,850	0	1,178,850	0	0	0	0	0	0
Station Street - Pedestrian Crossing	100,000	0	100,000	0	100,000	0	0	0	0	0	0
Woolnough Street	0	45,340	45,340	45,340	0	0	0	0	0	0	0
Onslow Road	0	120,170	120,170	120,170	0	0	0	0	0	0	0
Lansdowne St (R2R)	0	77,720	77,720	32,720	0	0	0	45,000	0	0	0
Raphael street (R2R)	0	62,830	62,830	22,830	0	0	0	40,000	0	0	0
Sub-total	1,322,350	306,060	1,628,410	221,060	1,322,350	0	0	85,000	0	0	0
<b>Major Road Improvement</b>											
Heytesbury Road and Derby Road Roundabout (Blackspot)	203,170	0	203,170	0	0	0	0	0	203,170	0	0
Salvado Road (Old Jacaranda and Denton) Speed Plateau/Cushions (Blackspot)	49,210	0	49,210	0	0	0	0	0	49,210	0	0
Derby Road (Nicholson to Aberdare) Speed Plateau/Cushions (Blackspot)	158,950	0	158,950	0	0	0	0	0	158,950	0	0
Aberdare Rd (Thomas St Intersection)	0	51,810	51,810	51,810	0	0	0	0	0	0	0
Townshend Rd (Roberts Rd / Haydn Buton Dr)	0	97,150	97,150	97,150	0	0	0	0	0	0	0
Hay Street (Thomas St Intersection)	0	64,770	64,770	64,770	0	0	0	0	0	0	0
Railway Rd (Nicholson Rd / Nash St Intersection)	0	97,150	97,150	97,150	0	0	0	0	0	0	0
Hay St (Catherine St / Olive St)	0	168,400	168,400	168,400	0	0	0	0	0	0	0
Haydn-Bunton Drive (MRRG)	0	177,140	177,140	94,260	0	0	0	82,880	0	0	0
Thomas Street (MRRG)	0	639,910	639,910	340,510	0	0	0	299,400	0	0	0
Salvado Road (MRRG)	0	163,210	163,210	86,780	0	0	0	76,430	0	0	0
Hay Street-EB (MRRG)	0	240,580	240,580	128,020	0	0	0	112,560	0	0	0
Railway Road (MRRG)	0	355,410	355,410	189,130	0	0	0	166,280	0	0	0
Jersey Street (MRRG)	0	142,170	142,170	75,650	0	0	0	66,520	0	0	0
Hamersley / Railway Rd intersection	0	106,870	106,870	106,870	0	0	0	0	0	0	0
Onslow Road (MRRG)	0	96,190	96,190	51,190	0	0	0	45,000	0	0	0
Sub-total	411,330	2,400,760	2,812,090	1,551,690	0	0	0	849,070	411,330	0	0

SUPPLEMENTARY INFORMATION

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME  
CAPITAL WORKS SUMMARY 2024-2025

Project Name	Carried Forward Budget \$	Additional Project Cost \$	Total Funds Required \$	Funded from Reserve \$	Funded from Reserve C/fwd \$	Funded from Sale or Trade \$	Funded from Sale or Trade C/fwd \$	Funded from Grants or Contribution \$	Grants C/fwd \$	Funded from Municipal or Loan Funds \$	Funded from Municipal or Loan Funds C/fwd \$
<b>Lighting Improvements</b>											
St Lighting Improvements/Security Enhancement	825,240	482,920	1,308,160	482,920	825,240	0	0	0	0	0	0
Uplighting - Rokeby Road	585,000	0	585,000	0	585,000	0	0	0	0	0	0
Sub-total	825,240	482,920	1,308,160	482,920	825,240	0	0	0	0	0	0
<b>Streetscape Improvements</b>											
Public Realm - Forrest Walk	739,910	0	739,910	0	739,910	0	0	0	0	0	0
Ada Street	156,050	0	156,050	0	156,050	0	0	0	0	0	0
Sub-total	895,960	0	895,960	0	895,960	0	0	0	0	0	0
<b>Laneways - Improvements/Renewals</b>											
ROW Resurfacing	0	106,220	106,220	54,220	0	0	0	52,000	0	0	0
Sub-total	0	106,220	106,220	54,220	0	0	0	52,000	0	0	0
<b>Park and Reserves</b>											
Reticulation Improvements	384,800	637,130	1,021,930	637,130	384,800	0	0	0	0	0	0
Playground Equipment Improvements	50,300	644,460	694,760	644,460	50,300	0	0	0	0	0	0
Public Domain Furniture Improvements	263,890	32,790	296,680	32,790	263,890	0	0	0	0	0	0
Park Lighting Improvements	143,810	0	143,810	0	143,810	0	0	0	0	0	0
Sub-total	842,800	1,347,160	2,189,960	1,347,160	842,800	0	0	0	0	0	0
<b>Environmental Improvements</b>											
Landscaping Improvements	425,670	655,700	1,081,370	655,700	425,670	0	0	0	0	0	0
Lake Environment Improvements	0	54,640	54,640	54,640	0	0	0	0	0	0	0
Greening Strategy	0	491,770	491,770	491,770	0	0	0	0	0	0	0
Storm Water Quality Strategy	31,820	54,640	86,460	54,640	31,820	0	0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	0	156,890	156,890	156,890	0	0	0	0	0	0	0
Cycling Improvements	896,930	1,198,200	2,095,130	873,200	764,930	0	0	325,000	132,000	0	0
Sub-total	1,354,420	2,611,840	3,966,260	2,286,840	1,222,420	0	0	325,000	132,000	0	0
<b>Other Projects</b>											
Car Parking Improvements	259,060	0	259,060	0	259,060	0	0	0	0	0	0
Bus Shelter Improvements	35,860	32,380	68,240	32,380	35,860	0	0	0	0	0	0
Public Art (*)	325,000	0	325,000	0	325,000	0	0	0	0	0	0
Sub-total	619,920	32,380	652,300	32,380	619,920	0	0	0	0	0	0
<b>Land &amp; Buildings</b>											
Building Facilities Improvements	0	2,350,000	2,350,000	2,350,000	0	0	0	0	0	0	0
Sub-total	0	2,350,000	2,350,000	2,350,000	0	0	0	0	0	0	0
<b>Furniture &amp; Equipment</b>											
Museum (furniture/tech upgrade project)	0	102,020	102,020	102,020	0	0	0	0	0	0	0
Major Information Systems Improvements	0	614,500	614,500	614,500	0	0	0	0	0	0	0
Sub-total	0	716,520	716,520	716,520	0	0	0	0	0	0	0
Sub-total (Capital)	8,285,600	11,192,860	19,478,460	9,881,790	7,742,270	0	0	1,311,070	543,330	0	0
Plant and Equipment	0	1,936,025	1,936,025	1,536,525	0	399,500	0	0	0	0	0
TOTAL CAPITAL WORKS PROPOSALS	8,285,600	13,128,885	21,414,485	11,418,315	7,742,270	399,500	0	1,311,070	543,330	0	0

(\*) These projects will be subject to Council consideration prior to commencing the works.

SUPPLEMENTARY INFORMATION

PLANT AND EQUIPMENT SUMMARY 2024-2025

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss	Profit / (Loss)
LIGHT VEHICLES												
EXECUTIVE MANAGEMENT												
Director Development Services	LV341	1061	3088	1HIT406	51,000	20,000	31,000	0	3,280	(16,720)	0	16,720
Director Business Improvement	LV342	1107	3147	1HOL265	60,000	20,000	40,000	0	8,460	(11,540)	0	11,540
COMMERCIAL SERVICES AND PROPERTY												
Manager Commercial Services & Property	LV334	1049	3087	1HFD036	56,170	20,000	36,170	0	6,760	(13,240)	0	13,240
ADMINISTRATION												
Admin (Hay Street) - Pool Vehicle (Van)	LV324	961	3058	1GYX012	65,000	20,000	45,000	0	22,350	0	2,350	(2,350)
ECONOMIC DEVELOPMENT & PLACE												
Manager Economic Development & Place	LV338	3139	3143	1HNG493	56,170	20,000	36,170	0	1,580	(18,420)	0	18,420
FINANCE SERVICES												
Manager Finance Services	LV340	1086	3135	1HKB654	56,170	20,000	36,170	0	2,770	(17,230)	0	17,230
PARKS & ENVIRONMENT SERVICES												
Parks - Reticulation	LV323	962	3061	1HAB313	62,000	19,000	43,000	0	4,670	(14,330)	0	14,330
Mini Truck - Precinct 1	LV325	979	3059	1HBK914	62,000	19,000	43,000	0	17,920	(1,080)	0	1,080
Mini Truck - Precinct 2	LV326	980	3060	1HBK833	62,000	19,000	43,000	0	17,890	(1,110)	0	1,110
ENGINEERING SERVICES												
Pool Vehicle - Operations	LV315	940	3050	1GVU001	51,515	20,000	31,515	0	5,270	(14,730)	0	14,730
TOTAL LIGHT VEHICLES					582,025	197,000	385,025	0	90,950	-108,400	2,350	106,050
HEAVY VEHICLES												
PARKS & ENVIRONMENT												
Hino 500 Series 1628 Short Dual Steer Water Truck	HV66	869	2968	1GLL027	200,000	50,000	150,000	0	38,890	(11,110)	0	11,110
Hino 300 Series 816 XLong Crew Auto	HV69	897	3031	1GUG971	155,000	38,500	116,500	0	20,340	(18,160)	0	18,160
TOTAL					355,000	88,500	266,500	0	59,230	-29,270	0	29,270
INFRASTRUCTURE												
Hino 300 Series 716 Auto Medium Flocon -	HV61	827	2956	1GIY572	210,000	30,000	180,000	0	7,850	(22,150)	0	22,150
Rosmech Scarab Mistral Suction Sweeper	HV70	955	3053	1GYF390	425,000	50,000	375,000	0	13,630	(36,370)	0	36,370
TOTAL					635,000	80,000	555,000	0	21,480	-58,520	0	58,520
TOTAL HEAVY VEHICLES					990,000	168,500	821,500	0	80,710	-87,790	0	193,840

SUPPLEMENTARY INFORMATION

PLANT AND EQUIPMENT SUMMARY 2024-2025

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss	Profit / (Loss)
MAJOR PLANT												
PARKS & ENVIRONMENT												
Toro Groundmaster 3500-D Mower Ride On	MP93	888	3026	1GSM052	60,000	5,000	55,000	0	780	(4,220)	0	4,220
Toro Groundmaster 7210 Mower Ride On	MP94	889	3027	1GSM053	45,000	5,000	40,000	0	3,640	(1,360)	0	1,360
Trailer Box Tandem Caged - 2400 x 1500 Yellow	MP96	902	3040	1TUG288	10,000	2,000	8,000	0	0	(2,000)	0	2,000
Trailer Box Tandem Caged - 2400 x 1500 Yellow -	MP97	903	3041	1TUG289	10,000	2,000	8,000	0	0	(2,000)	0	2,000
Toro Pro Core 1298 Aerator	MP103	977	3071	N.A.	46,000	5,000	41,000	0	6,840		1,840	(1,840)
Tree Grabber	MP104	981	3064	N.A.	10,000	1,000	9,000	0	0	(1,000)	0	1,000
Kubota RTV-X900W-H-AU (P1) -	MP105	1058	3077	1HIC353	30,000	1,000	29,000	0	3,040		2,040	(2,040)
Kubota RTV-X900W-H-AU (P2)	MP106	1059	3078	1HIC354	30,000	1,000	29,000	0	2,970		1,970	(1,970)
Peruzzo Panther 1800 Pro Hi Lift Verti Mower	MP108	1083	3138	N.A.	45,000	5,000	40,000	0	16,640		11,640	(11,640)
Vicon Spreader 303	MP100	974	3069	N.A.	8,000	1,000	7,000	0	0	(1,000)	0	1,000
Trailer Flat Top Tandem - Mowing	MP98	953	3055	1TUP880	20,000	3,000	17,000	0	0	(3,000)	0	3,000
Trailer Flat Top Tandem - Mowing	MP99	954	3054	1TUP883	20,000	3,000	17,000	0	0	(3,000)	0	3,000
TOTAL					334,000	34,000	300,000	0	33,910	(17,580)	17,490	(6,910)
TOTAL MAJOR PLANT					334,000	34,000	300,000	0	33,910	-17,580	17,490	-6,910
MINOR PLANT												
LORDS												
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0	0	0	0	0
TOTAL MINOR PLANT					30,000	0	30,000	0	0	0	0	0
TOTAL PLANT REPLACEMENT BUDGET					1,936,025	399,500	1,536,525	0	205,570	-213,770	19,840	292,980



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