



City of Subiaco Budget 2023-24

Budget 2023-24

Table of Contents

1.	Council Resolution.....	3
2.	Introduction.....	4
3.	Statutory Statements.....	34
4.	Budget Notes.....	42
5.	Supporting Schedules.....	61
6.	Program Statements.....	71
7.	Fees and Charges.....	90

COUNCIL RESOLUTION

BUDGET 2023-24

That the Council adopts the 2023-24 Budget for the City of Subiaco, including the following:

1. The Budget 2023-24 document, which includes the Statement of Comprehensive Income by Program and Nature & Type, Rate Setting Statement, Cash Flow Statement, Capital Funding Statement, Notes to and forming part of the Budget, Supporting Schedules, Program Statements and Schedule of Fees and Charges.
2. General Rate of 6.8302 cents in the dollar on the Gross Rental Value of all rateable property within the district of the City of Subiaco.
3. A minimum rate of one thousand one hundred and ninety dollars (\$1,190) in the General Rate in respect of any rateable property.
4. The option of payment of rates by instalments as detailed in the Budget document.
5. Transfer of \$2,200,000 from the Capital Investment Reserve to serve as an internal loan towards the Digital Transformation strategy.
6. An interest charge on unpaid rates of eleven percent (11%) per annum, calculated daily, on those rates unpaid after the due date for payment and also on the outstanding balance of instalments unpaid after the due date for payment.
7. A Waste Service Charge is applied to all properties. The charges are:, \$340 for one standard residential waste service, \$580 for one 240 litre residential waste service, \$843 for a 360 litre FOGO Service, \$607 for one standard commercial waste service, \$1,664 for one 660 litre commercial waste service and \$2,800 per 1100 litre commercial waste service, per property per year. Additional services are subject to GST.
8. In addition to the deferment and/or rebate entitlement of pensioners a 50% discount on waste charges for pensioners registered with council for a full rebate on rates and charges at 1 July 2023.
9. An Emergency Services Levy (ESL) rate in the dollar, maximum rate, minimum rate and interest charge will be applied as published in the Government Gazette.
10. Mid year budget reviews are to be conducted each year in accordance with legislation and council policy. A variance value of \$50,000 or greater be used to report material variances in the Finance Activity Statement in accordance with regulation 34 of the Local Government Financial Management Regulations 1996.

INTRODUCTION

Introduction

Table of Contents

1.	Introduction.....	1
2.	Context.....	1
3.	Principles.....	1
4.	Local Government Cost Index.....	2
5.	Operational Programs, Services and Initiatives.....	3
6.	Capital Works	8
7.	Revenue.....	11
8.	Reserve Funds.....	17
9.	Loans.....	19

INTRODUCTION

The *Budget 2023-2024* provides for the continued delivery of a broad range of high quality facilities and services across the City of Subiaco. It provides for a rate increase of 1.9%, lower than projected CPI and Local Government Cost Index (LGCI) growth, made possible through prudent financial management and a focus on growing supplementary income sources.

A key feature of the budget is a newly approved digital transformation project to transform its legacy systems and processes, bringing about improvements in service delivery for customers and the community. The project will focus the energies of staff over the coming 2-3 years to reduce manual effort, address process inefficiencies and reduce turnaround times for resolving customer enquiries, while providing digital channels that mean that customers can access a range of City services anywhere, at any time, through any device, at their convenience. The project will be partially funded by an internal loan from the City's reserve funds, with loan repayments to be prioritized during the mid-year budget review process to provide for a rapid payback.

The budget also features a \$25.7m capital works program providing for a range of critical renewal, upgrade and new asset development projects, including road safety improvements, public realm upgrades, playground replacements, tree plantings and the refurbishment of the E H Parker Library.

Other key features include a 7.8% increase in the waste charge to provide for the new Food Organics, Garden Organics (FOGO) service, noting that the waste charge is operated on a cost recovery basis.

CONTEXT

The annual budget is a key requirement of the *Local Government Act 1995* and provides estimates of the expenditures to be incurred and revenues to be raised by the local government. In accordance with the Integrated Planning and Reporting Framework, it gives effect to the objectives, strategies, actions and desired outcomes detailed in the Strategic Community Plan and Corporate Business Plan for the year ahead.

The annual budget is substantially informed by the City's Strategic Financial Plan which describes the resources required to support these outcomes over a longer 10-year timeframe based on asset and workforce management strategies, forecast financial trends, financial strategies and principles. It effectively provides a more detailed estimate of financial outcomes over the year ahead to provide a sound foundation for prudent financial management in alignment with Council priorities, decisions and infrastructure renewal requirements.

PRINCIPLES

The key principles underpinning the Strategic Financial Plan and annual budget include:

- Operating expenditure based on the actions and services provided for within the City's Corporate Business Plan, adjusted for the known impacts on the City's operations and following the outcome of any service reviews;
- Capital expenditure based on the Strategic Financial Plan provisions, developed through the Strategic Asset Management Plan (SAMP) and detailed in the Capital Works Plan;
- New projects considered in context of the whole organisation and their total cost of ownership (whole of life costs);
- Borrowings (loans) and reserves have been adjusted to ensure intergenerational equity and to minimise pressures on rates revenue;
- Waste Services, and Lords are managed on a self-funding or cost minimisation basis to reduce impacts on rates revenue. **A 7.8% increase is planned for Waste fees in 2023-24** to support the introduction of the Food Organics and Garden Organics "FOGO" system. This equates to an annual increase of \$25 for the standard residential service (120L bin);
- Commercial Services and Property (includes commercial parking and investment properties) is focused on portfolio management and income generation, diversifying the City's funding sources and reducing reliance on rate revenue;
- Lease revenue and interest on the capital investment reserve, are used to fund asset renewal, capital expenditure and community-based projects;
- Returns on our investment property portfolio and parking compliance are used as a rate minimisation strategy by applying increases in returns to address the City's asset renewal gap;
- Fees and charges based on legislative requirements, cost recovery, market prices or the Local Government Cost Index (LGCI);
- After considering all other funding sources, any residual expenditure required is funded by rates revenue;
- Rates are compared to the Local Government Cost Index (LGCI), plus any additional levies determined by Council. **This Annual Budget provides for a 1.9% increase for the rate in the dollar in 2023-24;**
- A margin is provided for longer term financial sustainability to absorb the impact of any unexpected operational developments without the necessity for substantial increases in rates.

LOCAL GOVERNMENT COST INDEX (LGCI)

The Strategic Financial Plan and annual budget are informed by the Local Government Cost Index (LGCI), which offers an indication of the changes in the WA economy that relate more closely to the functions of a local government, as an alternative to the Consumer Price Index (CPI) which is a measure of the increase in the price of a bundle of goods consumed by an average household.

For example, local governments tend to consume a high proportion of general construction services, major equipment, and power in the production of assets such as roads, buildings, street lights and drainage systems.

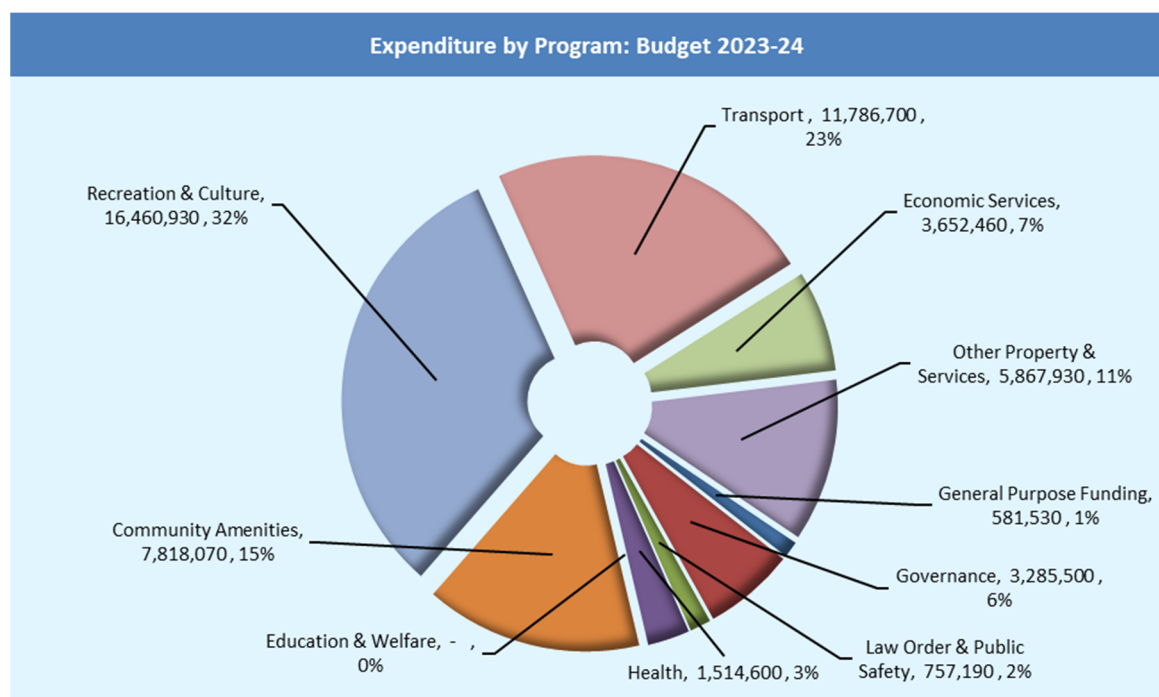
The forecast growth in the LGCI's primary indices for 2023-24 is outlined below:

- Employee costs (3.8%)
- Materials and contracts (2.1%)
- Furniture (1.3%)
- Non-residential building (3.8%)
- Machinery and equipment (2.4%)
- Non-road infrastructure (2.7%)
- Road and bridge construction (2.8%)
- Utilities (2.5%)
- Insurance (2.8%)
- Other costs (3.3%)

Overall LGCI growth is predicted to be 2.9% for 2023-24.

OPERATIONAL PROGRAMS, SERVICES AND INITIATIVES

The following chart provides a summary of the City's planned level of operational expenditures:



An overview of the services and projects provided for by each program is provided below.

Recreation and Culture

This area provides and supports community recreational and cultural pursuits, encompassing the operation of Lords, maintenance of parks and reserves, provision of library and museum services, and a wide range of community services, activities and facilities.

Lords has continued to achieve strong participation in support of community health, wellbeing and connection outcomes, and will continue to focus on health and fitness memberships, social sports programs and facility hire to maintain its positive revenue trajectory. Several facility upgrade projects will be conducted to ensure that Lords is maintained in a safe and serviceable condition, including pool filter replacement and roof and wall repair works.

The City will continue to adapt to a drying climate across its parks and reserves, having achieved Gold Star ratings for water use across the last four years. Key initiatives across parks and reserves include:

- Review of plant selections and prioritisation of water needs across reserves to maintain a high standard while adopting a water wise approach
- A continued focus on improving parks data to inform maintenance and renewal needs, while rationalising assets wherever appropriate to provide for a sustainable approach to asset management
- Continued implementation of the Urban Forest Strategy to increase canopy cover, reduce heat islands and maintain a green and leafy City
- Continued implementation of the Environmental Plan to support the City's greening strategy and drying climate plan, while educating, mobilising and responding to the public to promote environmental sustainability.

The City will continue to progress initiatives which make Subiaco a vibrant, connected and equitable place for the community, including people who may be experiencing marginalisation or isolation. Key community initiatives for the year ahead include:

- The continuing Dementia Series, supporting residents with a lived experience of dementia
- Ongoing development of youth creative and literacy skills through workshops, the Shaun Tan Award for Young Artists, and the Craig Silvey Award for Young Writers
- Library Lockers initiative at the Subiaco Train Station
- Development of the Subiaco Museum's digital collection hosted on Collections WA
- Ongoing Museum programming, open days, community exhibitions, and artist commissions to celebrate Subiaco's identity and heritage
- Finalisation of the City's Reflect Reconciliation Action Plan
- Implementation of year-one actions stemming from the Disability Access and Inclusion Plan 2023-2028
- Events and activities from youth through to positive ageing, new citizens, Pride, ANZAC day, NAIDOC week and sunset@subi concerts
- Trialling a homelessness outreach program, the Subiaco Engagement and Assessment Team outreach response
- Community development and youth grants.

Transport

This area provides for the maintenance of roads, drainage works, footpaths and traffic facilities. Key initiatives for the year ahead include:

- Review of the Transport, Access and Parking Strategy
- Ongoing implementation of the Bike Plan 2021-2025

- The first stage of the Keightley and Evans Safe Active Street project
- Five drainage upgrade projects as identified following the July 2021 storms
- LED upgrade of street lights at 15 locations including the full length of Barker Road
- Three Black Spot Projects to improve safety at two intersections and a portion of Derby Road
- Streetscape upgrades at Rokeby Road South
- Design consultation for the Station Street and Hood Street precinct
- Asset data collection and analysis for streetlights and roads to better identify performance and future renewal and upgrade costs.

Economic Services

This area facilitates economic development, in recognition that local businesses bring vibrancy and activity to the town centre and are vital to the local economy, community and Subiaco's identity. It also promotes the development of the public place, as well as compliance with building standards, regulations and local laws, and enhances public amenity by placing powerlines underground.

Key initiatives for the year ahead include:

- A renewal of the City's Economic Development Strategy
- Ongoing destination marketing through the See Subiaco brand, positioning Subiaco as a premium inner-city destination of choice to drive visitation, footfall and engagement
- Investment in showcase events such as Subi Spritz and Subi Blooms
- Seasonal campaigns and promotions through a range of media channels
- Seddon Street public realm upgrade
- Public art initiatives
- Potential implementation of building reforms in accordance with the West Australian Government's review of building approval processes, notably the potential requirement for inspections to be carried out at 'notifiable stages' of building work.

Other Property and Services

This area manages the City's investment assets for the benefit of the community. It provides property services, manages the City's investment properties, and also provides for the City's management services including information services, customer services, financial services, human resources, communications and engagement, and executive management.

Notably the sale of the property located at 2 Upham St, Jolimont (formerly the City's Operations Centre) is anticipated to help fund the renewal and replacement of the City's ageing buildings. Other potential asset dispositions may be explored where surplus to the City's requirements.

Other key initiatives within property and investment portfolio include:

- Progress of the business case for the City's Civic Precinct following the fire at the City's Administration Centre, to redevelop the Precinct in a financially sustainable way that provides for the future

- Alignment to the City's new Investment Policy and Investment Framework to supplement municipal income, with a renewed focus on diversification and best-practise asset management to mitigate risk
- Ongoing support for local community groups and clubs through subsidised lease and license arrangements, within the principles of the Social Property Policy Framework
- Ongoing maintenance of the City's 42 buildings spanning both planned (e.g. pest control, cleaning) and reactive needs.

Within management services, the City is about to embark on a significant transformation of its technologies and processes through the replacement of 17 legacy systems with one modernised and integrated technology platform. The project will substantially involve the City's staff in working with the new technology capabilities to reduce manual effort, provide for better information sharing, reduce double handling and enable 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 convenient digital channels accessible through any device.

Other key initiatives across the City's management services include:

- Development of a customer service plan and updated Customer Service Charter that is better aligned to community expectations
- Ongoing renewal of ageing technology assets
- Implementation of information system audit recommendations
- A review of the Disaster Recovery Plan following a successful live activation due to the fire at the City's Administration Centre
- Ongoing process and protocol review to ensure compliance with industrial relations changes and updated Work Health and Safety legislation
- Streamlining of the recruitment process to provide for an excellent candidate experience and to reduce administration
- The Community Scorecard Survey to inform of the City's performance and areas for continuous improvement
- Ongoing communications and engagement to ensure that community members are well informed and are able to have their say in guiding decisions and priorities for their City.

Governance

This area provides for high quality democratic processes and informed local decision making. It incorporates the operation of Council, including administrative services, support and allowances for elected members, and costs related to Council meetings.

Law, Order and Public Safety

This area ensures the safety and amenity of the community in public areas. It provides for parking facilities, event management, local amenity, security / safety initiatives and animal control.

Key initiatives for the year ahead include:

- The introduction of e-parking permits to improve processing times, enhance accessibility to residents and reduce the use of paper

- Ongoing review of Parking Precinct Plans to ensure that parking controls meet the needs of the community
- Ongoing management of the City's 44 commercial carparks to provide for a vibrant and accessible town centre
- Ongoing community education campaigns in relation to responsible dog ownership.

Health

This area supports the protection of health of community members while promoting environmental quality. It provides monitoring, maintenance and improvement of public health including regulation and monitoring of food handlers, noise abatement, swimming pools and other areas related to public health. Initiatives for the year ahead will include delivery of a streamlined events process and the implementation of the final phase of the *Public Health Act 2016*.

Community Amenities

This area provides waste management services and provides for the orderly and controlled development of land and the built environment, as well as well-maintained public conveniences.

The City's new Waste Plan will continue to guide the implementation of sustainable waste and recycling practises to establish consistent, cost effective and functional waste service delivery, and reduce waste to landfill. It is driven by the targets set in the State Government's Waste Avoidance and Resource Recovery Strategy which requires a 5% reduction in municipal solid waste to landfill and a move to the provision of Food Organics, Garden Organics (FOGO) services by 2025. The City's FOGO service has recently been rolled out and there will be a 7.8% increase in waste fees in 2023-24 to support the funding of the new service.

The City's Local Planning Strategy and Local Planning Scheme 5 provide direction to planning activities in relation to the development of land and the built environment. Key initiatives in this area for the year ahead include:

- Preparation of a local development plan for the Coles / Crossways Precinct to encourage redevelopment of key sites along the mid-point of Rokeby Road
- A review of the Subiaco Activity Centre, incorporating Subiaco East along Hay Street to provide new planning controls and shape development following changes in the area with the closure of Princess Margaret Hospital and Subiaco Oval; and encouraging redevelopment of the Town Centre and eastern portion of Hay Street
- Continuing identification, protection and promotion of the City's Heritage as guided by the City's Heritage Strategy, including the ongoing review of the Local Heritage Survey on a precinct by precinct basis, the consideration of potential heritage areas and listings, and the review of the Rokeby Road and Hay Street Heritage Area (which will provide a key input to the local development plan for the Coles / Crossways Precinct).

CAPITAL WORKS

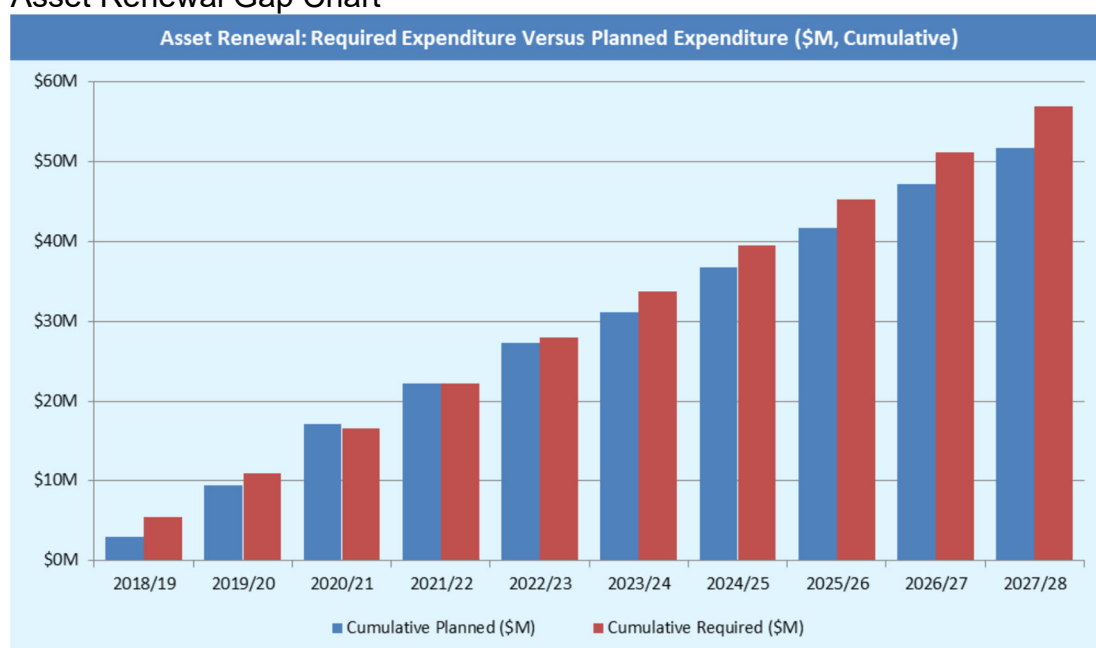
The capital works budget is guided by the City's 10 Year Capital Works Plan and is based on decisions regarding the ongoing development, renewal and disposal of the City's assets, with reference to the City's asset data and assessments such as asset condition rating, asset performance and community expectations, as well as issues such as:

- Asset renewal being scheduled to avoid excessive maintenance costs;
- Mitigating risk through adequate asset maintenance and renewal;
- Maintaining services levels whilst managing community expectations;
- Accounting for whole of life costs for new and existing assets including operation, maintenance and renewal;
- Prioritising projects according to community needs and within the constraint of available funds.

The City uses a combination of reserve funding and capital grants to undertake its capital works program in accordance with the parameters contained within the City's Strategic Financial Plan. On average over the next ten years the City has provided \$7.46 million per annum for asset renewal, and \$3.74 million per annum for upgraded and new assets.

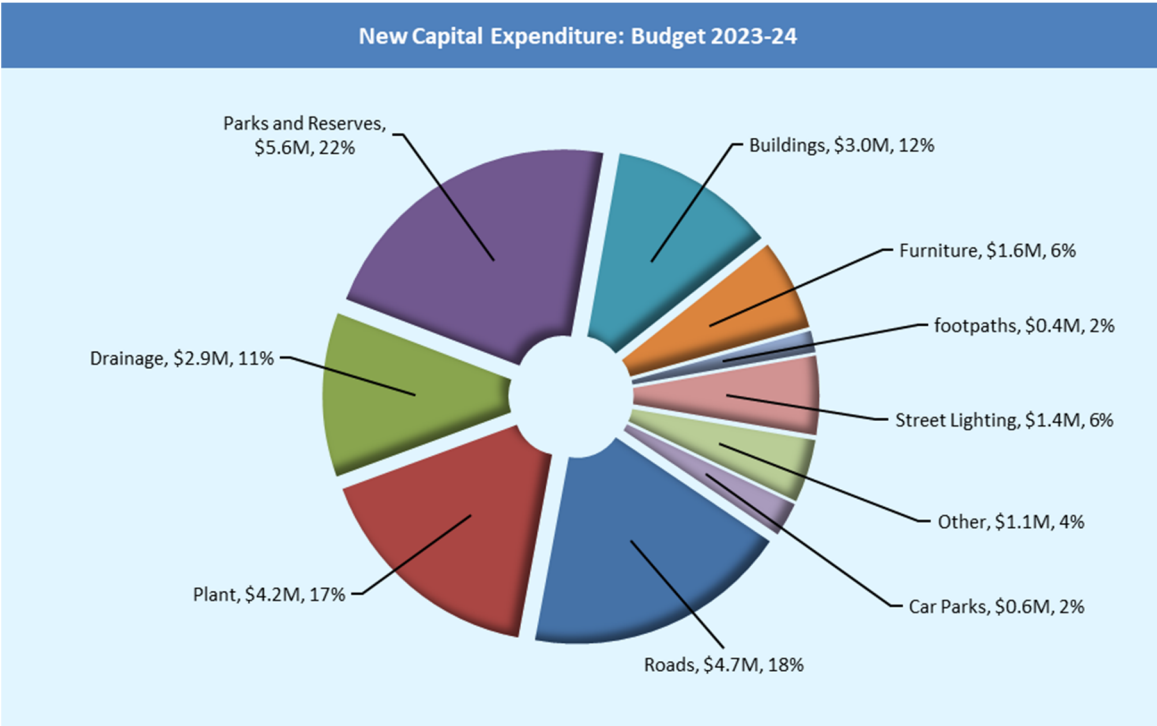
Each year the City takes steps to improve and better understand its asset data. These improvements allow us to make data driven decisions and ensure that sufficient funding is allocated to provide for the renewal of City assets. The 2019 Strategic Asset Management Plan (SAMP) identified an asset renewal gap of approximately \$526,000 per annum (\$5,260,000 over ten years) as shown in the chart below. The asset renewal gap is the difference between what we actually spend on renewing our assets and what we should spend to maintain the current average condition and service level of its assets.

Asset Renewal Gap Chart



It is noted that these asset renewal gap estimates are becoming dated and in recent years we have sufficiently been able to fund asset renewal needs. Improvements to the City’s asset data will greatly assist in reviewing the magnitude of the asset renewal gap going forwards. The digital transformation project being undertaken by the City will provide better technology to support the improvement of asset data.

The chart below shows the 2023-24 breakdown of planned new capital expenditure for the City's assets and infrastructure (adjusted for planned property acquisitions/improvements):



An overview of spending requirements for major asset types is provided below.

Buildings

The City maintains a portfolio of investment properties and community facilities. Investment properties provide long term income while presenting opportunities for future redevelopment in a way that contributes to the economic and social development of Subiaco. Community facilities provide the focal points for community and staff activity with longer term needs informed by population growth, social trends and evolving community needs.

This year’s program will see refurbishment works commence for the E H Parker Library and selected repairs and renewal to Lords. Minor to moderate capital and refurbishment works are planned across a range of the City’s investment and community properties to ensure that they remain safe and useable.

The City runs a technology asset renewal program to ensure the reliability and availability of systems to support employees in performing their roles while enabling the community to access Council services through various means.

Major new works planned for 2023-24 include records projects, cybersecurity related upgrades and software improvements.

Footpaths

The current footpath program reflects annual inspections and the last network condition assessment carried out in 2018. It provides for the worst condition paths to receive earliest attention and at the same time, provides for improved access to schools, activity centres and other trip generators. To ensure the program remains effective and meets current demand the City will conduct another comprehensive condition assessment in this financial year.

Street Lighting

A number of LED upgrades are planned for various locations within the City. Further condition assessments to obtain better street light assets data will need to be undertaken to determine renewal priorities relating to pole renewal and associated funding requirements.

Roads

To ensure an effective and safe road network routine maintenance and capital renewal programs are required. The proposed road program has been developed based on the requirements in the Strategic Asset Management Plan, along with specific criteria such as condition, function and capacity/utilisation. Every 3 years the City carries out a full evaluation of its roads and laneways to ensure these programs are optimising the allocated budget.

The programs provide for those Distributor Roads, Local Roads and Laneways which meet the specific criteria to be prioritised. Such prioritisation extends the life of the road pavement and avoids expensive road reconstruction before it is necessary. The City's target program is as follows:

- Renew – 90%
- New/Upgrade – 10%

The City receives grant funding from the Federal Government as a part of the Roads to Recovery Program towards the renewal of the City's roads and the State Government through Main Roads. The City is expected by the Federal and State Governments, as a part of the funding condition, to undertake a minimum amount of road related infrastructure renewal.

Plant and Equipment

Plant and equipment assets are at the core of the City's service delivery and ensures that activities such as waste collection services, street sweeping, mowing and maintaining parks, gardens and public areas and watering street trees can continue to be delivered. Renewal of these assets ensure that they are in good working order so as to achieve the best cost benefits for Council.

Drainage

Drainage investigations and hydraulic modelling completed after the March 2021 storms have identified improvement projects which have been used to inform current and future capital works programs. These projects will maintain

service levels by ensuring a well-functioning drainage network and reduce potential flooding events and minimise risk.

Parks and Reserves

Provision for maintenance and operations has been made to keep the various areas of parks and reserves within the City maintain the current level of service. Previously asset renewal has been carried out at an asset level with the assets in the worst condition being renewed first. This method of renewal has left a legacy of parks and open spaces with a mix of old and new assets. To provide a consistent level of service and public amenity, future renewal will be planned and delivered at a park and open space level.

Funding has been provided for improvements to parks and reserves including recreation facilities improvements. Other activities and initiatives include environmental improvements, water quality and sediment testing, greening strategy.

The City prides itself on being a Gold Water Wise Council and its reputation for its urban forest canopy and programs such as annual tree planting and storm water quality projects support these objectives.

Cycling

To ensure an effective and safe cycling network routine maintenance and capital renewal programs are required. The City continues to implement the Bike Plan 2021 – 2025 and has identified a number of additional projects to align to State-level cycling strategies and funding programs. Funding has been included for the first stage of construction for the Keightley and Evans Safe Active Street project should Council endorse the detailed design.

Streetscapes

Along with the carried forward streetscape projects funding has been allocated for progressing the second node of Subi POP at Forrest Walk which is currently going through detailed design.

REVENUE

Funding for the budget comes predominantly from the following sources:

Revenue type	2019-20	2020-21	2021-22	2022-23	2023-24
Rates (residential)	34%	34%	35%	35%	34%
Rates (commercial)	20%	20%	21%	20%	19%
Parking	7%	6%	6%	6%	6%
Waste Service charges	10%	11%	10%	10%	11%
Other user charges	11%	11%	12%	14%	9%
Lease income	12%	11%	12%	11%	11%
Grants (operating)	4%	5%	3%	3%	6%
Interest income	2%	2%	1%	1%	4%

Other sources include cash reserves and debt finance (borrowings).

The City adopts an approach of revenue diversification with a focus on parking and investment income, to provide for service provision, asset renewal and to mitigate the need for excessive rate increases.

Rates

This year sees a 1.9% increase in rates. The City's strong financial management has enabled us to support an increase less than projected inflation, being mindful of the economic impacts on our residents and business of the cost of living and broad inflationary pressures.

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.

Rates on properties are calculated using the gross rental value (GRV) method. The GRV of a property is determined by the Valuer General in accordance with the Valuation of Land Act 1978 and is an assessment of the gross annual rent the property might reasonably be expected to realise if let on a tenancy.

To determine the budgeted rate in the dollar, consideration is given to how much revenue would be raised by multiplying the rate in the dollar by each property value (GRV), to determine that property's rate bill. If the calculated amount is below the minimum rate set in the budget, then the minimum rate applies. The total rates to be raised is then the sum of the rates that would be charged to each property on this basis. The rate in the dollar is adjusted to ensure that sufficient rates revenue is raised to balance the budget.

The Valuer General conducts general valuations triennially and 2023 is a revaluation year. This has resulted in a change to the GRV for many properties. Valuations have on average increased 16% across both residential and commercial properties. The following table shows the average GRV changes over the last four revaluations:

Valuation Changes	2011	2014	2017	2020	2023
Average overall increase/(decrease) for the City of Subiaco	34%	29%	(12%)	(12%)	16%
Average overall increase/(decrease) for Residential property	28%	30%	(11%)	(11%)	16%
Average overall increase/(decrease) for Commercial property	47%	22%	(15%)	(14%)	16%

While the average increase of 16% is the same for both commercial and residential properties, it is not evenly distributed across properties. Some ratepayers have received a smaller GRV increase – or potentially a GRV decrease – whilst others have experienced larger increases if the Valuer General assessed their property as having a higher value.

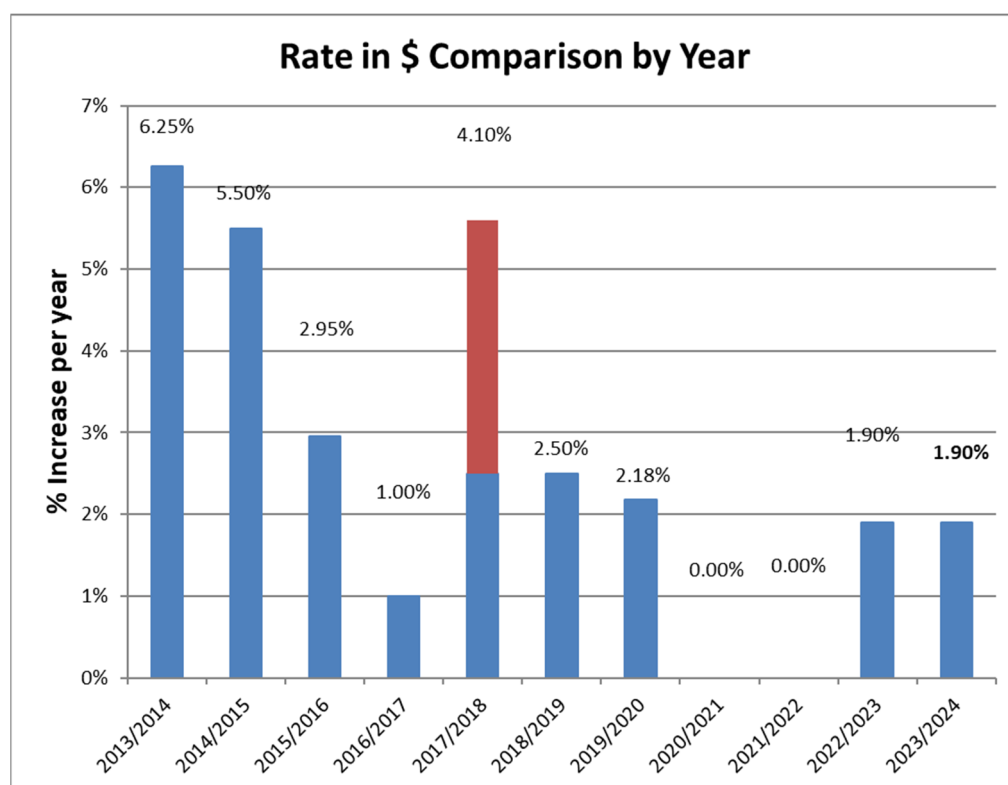
In addition, some properties have had specific adjustments, for example due to:

- New improvements to a property;
- Changes in use (Residential vs Commercial);

- Vacant land;
- A correction to a previous valuation as provided by the Valuer General.

Due to the revaluation year and the increased GRV provided by the Valuer General, the adjusted rate in the dollar is anticipated to be 6.8302 cents in the dollar to generate the required \$26,723,368.

The chart below shows the increase in rates each year over the last eight years including the impact of the City of Perth Act in **RED** and the proposed 1.9% change for 2023-24:



The tables below show the new rates for 2023-24 based on a 1.9% rate increase and the change in rates payable for 2023-24 (shown in yellow).

Property Type	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	1,992	2,028	315	340	\$61	\$1.18
Commercial	7,200	7,346	563	607	\$190	\$3.66

Property Type	Median Rate 2022/23	Median Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	1,652	1,687	315	340	\$60	\$1.15
Commercial	2,945	3,011	563	607	\$111	\$2.13

Property Type (North Ward)	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	2,111	2,284	315	340	\$198	\$3.80
Commercial	7,299	7,261	563	607	\$6	\$0.12

Property Type (East Ward)	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	1,773	1,795	315	340	\$47	\$0.89
Commercial	7,602	7,775	563	607	\$217	\$4.17

Property Type (Central Ward)	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	2,064	2,014	315	340	-\$25	-\$0.49
Commercial	6,151	6,255	563	607	\$149	\$2.86

Property Type (South Ward)	Average Rate 2022/23	Average Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	2,085	2,083	315	340	\$23	\$0.45
Commercial	6,169	6,532	563	607	\$407	\$7.82

Minimum rates

In recognition that each property benefits from a broad range of services, 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 has been maintained at this level in subsequent years. The City's proposed minimum rate remains low compared to other local authorities in the region broadly similar in size to Subiaco.

Ratepayers on 'minimums' will only see an increase in their rates bill due to increased waste services unless their property valuation means that they will now pay more than the minimum.

Property Type	Minimum Rate 2022/23	Minimum Rate 2023/24	Current Waste Std Service	New Waste Std Service 7.8% Inc	Total Increase	Cost per week
Residential	1,190	1,190	315	340	\$25	\$0.48
Commercial	1,190	1,190	563	607	\$44	\$0.85

Pensioners and Seniors

Pensioners are eligible for up to 50% rebate off the rate amount (Currently capped at \$750 in 2023-24) or are able to defer the full amount of the rates. The City also provides for a 50% discount on waste service charges.

Seniors holding Commonwealth Senior Health Care cards are treated as pensioners and have the same entitlements as above.

All other seniors are able to claim a rebate for up to 25% of the rates amount (currently capped at \$100 in 2023-24), and have no deferment entitlement, nor discount on the waste services charge.

As an alternative to payment in full, the option of paying in four instalments continues to be available.

Other rate charges

The Emergency Services Levy is collected on behalf of the State Government. Pensioner and seniors' rebates apply. The City is required to collect the levy and remit the funds to DFES. The levy is shown as a separate item on the rates notice and is applied in accordance with the rates contained within the Government Gazette.

Under the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, local governments are able to levy a penalty for late payment of rates. It is proposed that the legislated rate of 11% be applied for the 2023-24 financial year.

Waste Service Charge

The Waste Service Charge is levied on all properties. The waste service charge 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.

In May 2023 the City rolled out the FOGO waste collection system, this is another great step towards a high performing waste and recycling system in which materials are recovered, reused and recycled creating a circular economy.

This will have a significant impact in reducing the hundreds of millions of dollars of materials that are lost to landfill each year, most importantly, waste can have a significant impact on the environment and public health through greenhouse gas emissions, pollution, biodiversity loss and resource depletion.

There is a 7.8% increase proposed to the City's waste service charges in 2023-24. This equates to an annual increase of \$25 for the standard residential service (120L bin).

For residential services, the waste service charges will be, \$340 per standard residential service and \$580 per 240L residential service. A new 360 litre residential FOGO service has also been included, for those residents who may not meet the criteria for a larger FOGO bin or already have a larger FOGO bin but still wish to have more capacity.

For commercial services, the waste service charge will be \$607 for the standard commercial service. The City's 660 litre service for commercial and multi-unit dwellings will be \$1,664 per service. A new 1100 litre service has also been included at \$2,800 per service.

To compliment the services the City already provides to commercial premises, the verge valet service will also be made available to commercial premises at a cost of \$165 per service. This will provide businesses the ability to dispose of

bulkier waste items, that may otherwise require the hire of a skip bin which can be unsightly and untidy.

GST applies to the supply of extra (additional) service charges.

A 50% pensioner discount on waste levies is still applicable to those eligible.

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. Fees and charges are set based on legislative requirements, cost recovery, market prices or in accordance with the Strategic Financial Plan.

LGCI increases are proposed for user pay charges in 2023-24.

Statutory charges include licence fees for buildings, animals, signs, eating houses, itinerant food vendors, lodging houses, hawkers, stall holders and traders plus fines imposed by infringement notices under the Dog, Cat, Parking and Litter Acts.

Commercial fees including use of the Lords Recreation Centre and parking fees and are compared to the market to ensure the City is not impacting on other suppliers in an anticompetitive nature.

Contractual charges are imposed under the terms and conditions of leases, licences, deeds, and agreements. Some examples are leases to sporting and community organisations, and agreements related to self-supporting loans and development agreements. The City's investment land leases are the most significant of these charges for Subiaco.

A summary of the key changes is set out below:

Parking Fees

The City has implemented changes associated with Parking Precinct Plans endorsed by Council to improve parking management and contribute to parking revenue in the 2023-24 Budget.

The City offers **free parking** in all of its town centre car parking stations (on street and off street) on **Weekends and after 5pm on Weekdays**. The City therefore has no scheduled car parking fees for any town centre car parking stations during these times.

First hour fee continues to apply in designated parking stations.

Recreation Services (Lords)

Fees have been incorporated in relation to hire of café staff and end of day discounts at the café as well as room set up for birthday parties.

A new health and fitness membership fee has also been established for teen members (14-16 year olds).

Health and Compliance

Fees have been incorporated in relation to the following items:

- Street trading permits
- Local business goods display
- Liquor Act certifications
- Outdoor deck applications
- Public building inspection fees
- Noise management plan assessment fees
- Aquatic centres (start-up, inspection and annual fees)
- Skin penetration applications

The fees and charges are detailed in the schedules that form part of the budget.

Grants

Although the City has a low dependency on grant funding, some projects are dependent on grants before they can be implemented. Grants and contributions are received from other government bodies for both operating and capital projects.

RESERVE FUNDS

Reserve funds are effectively a means to save a portion of funds generated through rates and other sources, for expenditure in the future. Reserves are used to smooth or spread major expenditures and are maintained over a 10 to 15 year cycle.

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) throughout the City. The City also maintains two investment reserves, the Capital Investment reserve and the Investment Income reserve, as part of its commercial land and property portfolio.

Initiatives supported by reserve funds include:

- Plant and equipment;
- Building redevelopments;
- Recreation facility improvements;
- Environment improvements;
- Investment assets acquisitions/developments;
- Infrastructure improvements;
- Parks and reserve improvements;
- Underground power;
- Public art;
- Heritage Grants Scheme; and
- Waste services equipment.

Reserves have been managed to help fund the major capital expenditure detailed in the City's 10 years capital works plan. This has been primarily achieved through the use of the Investment Income reserve and the Infrastructure reserve. The Investment Income reserve holds the property (net lease) revenue and interest income from the Capital Investment Reserve.

Property revenue is used to fund capital renewal and improvements projects and is a key component in the City's ability to minimise general rate increases over time (medium to long term).

The objective is that the City improves the return from investment properties and that the funds generated are be used to address the asset renewal gap over the medium to long term, ensuring that capital renewal does not impact on rating revenue.

The City's operational reserves are currently holding approximately \$35.4 million. These funds are primarily held in the Infrastructure Reserves, the Investment Income Reserve, the Waste Reserve and the Parking Reserve. The funds currently held in reserve are to fund some major projects such as Streetscapes upgrades, Subi POP projects, Cycling improvements, Drainage upgrades, and Community Facility Upgrades (e.g. Library restoration). In order to undertake these types of major projects the City needs to build capacity within the reserves.

Internal Loan from the Capital Investment Reserve

The budget provides for the digital transformation of the City's systems and processes, to provide for improved service delivery and digital services for our community and customers. Various options have been explored for the funding of the project, including through rates, treasury loans and utilisation of existing reserves.

It has been determined that an internal loan is a suitable way of funding the project given that investment returns on cash are roughly equivalent to treasury interest rates, and an internal loan offers greater repayment flexibility. The loan of \$2.2m is to be taken from the Capital Investment Reserve which currently holds \$26.7 million in cash, set aside for future commercial property refurbishment, redevelopment and investment.

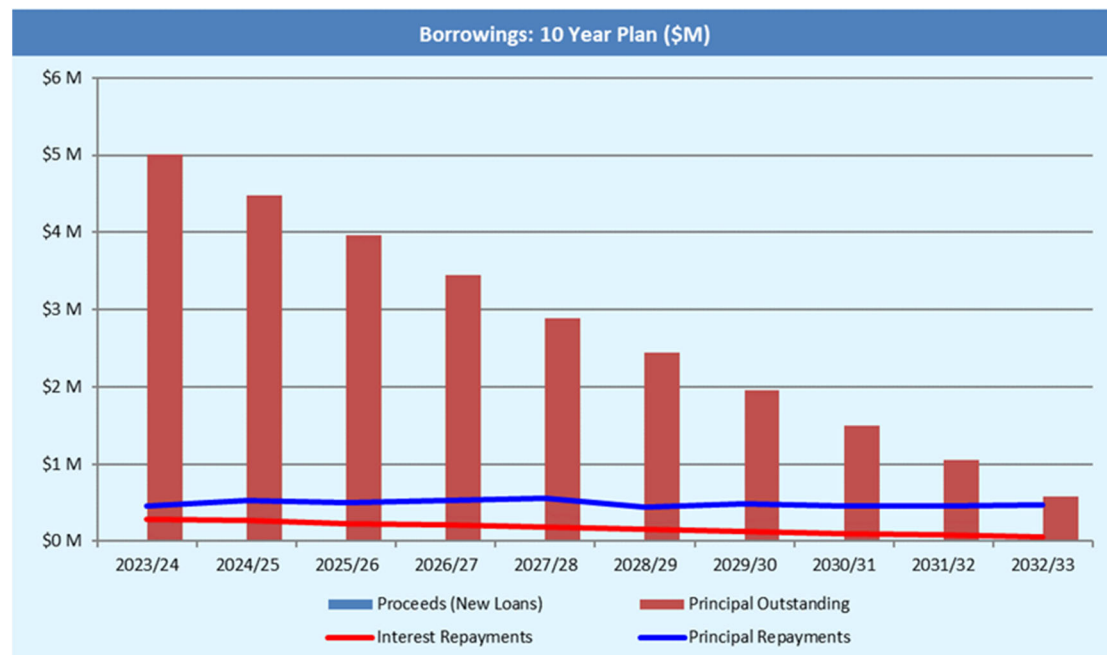
The loan has been modelled on a principal and interest repayment basis, applying the market rate that would otherwise have been secured through a loan with Treasury. Surplus funds identified through the City's mid-year budget review will be prioritised towards repaying the internal loan, effectively bringing forward repayments where appropriate.

Further details of reserve funding are contained in the New Capital Works and Carried Forward Programme under the supporting schedules part of the budget.

LOANS

Loans should be considered as a financing tool rather than an additional source of revenue. They 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. However, loans do have to be repaid and in this sense they are not an additional source of revenue but a method by which the rates and other general revenue can be deployed and managed in a sustainable manner.

The chart below shows that the City's closing balance for 2023-24 is \$5.08 million, with principal repayments of \$522,980 and interest repayments of \$294,270.



Loans are used by the City to fund major capital initiatives, with repayments met from general rates in order to maintain equity with past practice. In developing the loan funding strategy, the City has provided for the underground power programs and capital developments over a 30 year horizon.

Projects funded by loans are:

- Lake Jualbup
- Rosalie Park Improvements
- Underground Power Program
- Self-supporting Loan Regal Theatre - \$200,000 (*)

(*) The City took out a loan for \$200,000 during the 2021-22 financial year for the purpose of providing a self-supporting loan to the Regal Theatre (Item C11, 23 March 2021 Ordinary Council Meeting). As this loan was drawn down in 2021-22 these funds have been carried forward for the provision of the self-supporting Loan to the Regal Theatre during 2023-24 upon commencement of the project.

The budgeted repayments schedule for 2023-2024 is as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	375,040		25,270	44,270	330,770
121B	Rosalie Park Improvements B	89,930		5,950	9,030	80,900
121C	Rosalie Park Improvements C	710,910		36,210	51,050	659,860
121D	Rosalie Park Improvements D	46,560		1,670	22,890	23,670
123A	Underground Power Round 6	2,183,660		125,040	152,060	2,031,600
123B	Underground Power Round7	1,516,800		78,310	102,830	1,413,970
127	Major Open Parkland (Lake Jualbup)	538,890		19,180	101,160	437,730
128	Regal Theatre (*)	141,550		2,640	39,690	101,860
		5,603,340	0	294,270	522,980	5,080,360

(*) Self Supporting Loan

The *Local Government Act 1995* Section 6.21 provides that the only security the City may give for its borrowings is its General Fund (basically, its annual rates), thus severely constraining the capacity of the City to raise sufficient development funding to undertake any major redevelopment projects.

Our current loans mean that for the next ten years the City's borrowing capacity is limited as a result of the finalisation of the underground power project, Rosalie Park improvements and the works undertaken at Lake Jualbup.

The City will continue to review loan and operational reserve commitments to identify opportunities to minimise the impact of borrowings on general rates.

STATUTORY STATEMENTS

Statutory Statements

Table of Contents

Statement of Comprehensive Income by Nature or Type.....	1
Statement of Comprehensive Income by Program.....	2
Rate Setting Statement by Nature or Type	3
Rate Setting Statement by Program	4
Cash Flow Statement.....	5
Capital Funding Summary.....	6

City of Subiaco
Statement of Comprehensive Income
(By Nature or Type)

		2022-2023	2022-2023	2022-2023	2023-2024
		Adopted	Revised	Estimated	Adopted
		Budget	Budget	Actuals	Budget
Notes		\$	\$	\$	\$
OPERATING REVENUE					
Rates (also includes specified area)	3	25,775,169	25,700,169	25,701,620	26,723,368
Sanitation charges	10	4,831,490	4,831,490	4,898,360	5,341,420
Fees and charges	10	12,928,801	13,124,026	13,132,930	13,032,639
Grants, subsidies & contributions	1(e)	1,162,940	1,606,650	1,205,842	3,044,735
Reimbursements & donations		742,180	907,680	1,002,575	772,680
Interest earnings	5	417,940	1,715,840	2,335,734	2,178,100
Profit on asset disposals	4	14,150	14,150	44,080	92,590
Other revenue		582,000	404,400	491,937	323,060
Total Operating Revenue	1,2	46,454,670	48,304,405	48,813,078	51,508,592
OPERATING EXPENDITURE					
Employee costs	1(o)	(22,797,570)	(23,239,670)	(20,581,793)	(24,602,150)
Materials and contracts	2	(14,274,140)	(15,095,790)	(15,559,581)	(17,544,970)
Utilities (gas, electricity, water etc.)		(934,300)	(934,300)	(915,980)	(924,080)
Depreciation on non-current assets	9	(6,147,450)	(6,147,450)	(5,352,060)	(6,214,960)
Finance costs	6,11	(319,470)	(319,470)	(320,170)	(294,270)
Insurance expenses		(513,550)	(513,550)	(555,480)	(515,000)
Loss on asset disposal	4	(128,300)	(128,300)	(6,830)	(119,910)
Other expenditure		(1,505,410)	(1,685,910)	(2,221,240)	(1,617,010)
Total Operating Expenditure	1,2	(46,620,190)	(48,064,440)	(45,513,134)	(51,832,350)
NET RESULT		(165,520)	239,965	3,299,944	(323,758)

City of Subiaco
Statement of Comprehensive Income
(By Program)

	Notes	2022-2023 Adopted Budget \$	2022-2023 Revised Budget \$	2022-2023 Estimated Actual \$	2023-2024 Adopted Budget \$
OPERATING REVENUE (Excluding Capital Grants, Subsidies and Contributions)					
General Purpose Funding		26,431,289	27,780,439	28,443,304	29,666,508
Governance		0	0	2,620	0
Law Order & Public Safety		34,300	34,300	30,210	34,300
Health		91,600	99,100	80,580	91,600
Community Amenities		5,121,490	5,085,290	5,216,002	5,631,120
Recreation & Culture		3,708,600	3,542,600	3,624,662	3,609,180
Transport		3,983,701	4,199,426	3,836,310	4,178,739
Economic Services		188,560	218,560	280,340	188,560
Other Property & Services		5,835,920	6,022,320	6,448,540	5,615,140
Total Operating Revenue	1,2	45,395,460	46,982,035	47,962,568	49,015,147
OPERATING EXPENDITURE (Excluding Finance Costs)					
General Purpose Funding		(480,380)	(493,410)	(595,020)	(581,120)
Governance		(2,528,790)	(2,736,970)	(2,339,410)	(3,275,970)
Law Order & Public Safety		(699,720)	(709,490)	(732,250)	(756,950)
Health		(1,175,460)	(1,557,780)	(1,465,003)	(1,515,070)
Community Amenities		(7,490,140)	(7,513,860)	(6,943,069)	(7,814,640)
Recreation & Culture		(16,288,370)	(16,291,820)	(15,062,885)	(16,369,280)
Transport		(12,041,130)	(12,240,490)	(11,201,066)	(11,791,540)
Economic Services		(3,143,390)	(3,237,220)	(3,162,096)	(3,445,400)
Other Property & Services		(2,325,040)	(2,835,630)	(3,685,335)	(5,868,200)
Total Operating Expenditure	1,2	(46,172,420)	(47,616,670)	(45,186,134)	(51,418,170)
FINANCE COSTS					
Community Amenities		(3,500)	(3,500)	(4,200)	(2,640)
Recreation & Culture		(98,960)	(98,960)	(98,960)	(88,280)
Economic Services		(217,010)	(217,010)	(217,010)	(203,350)
Total Borrowing Costs Expense	6,11	(319,470)	(319,470)	(320,170)	(294,270)
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS					
Recreation & Culture		80,000	119,650	119,660	0
Transport		965,060	1,188,570	686,770	2,400,855
Total Capital Grants, Subsidies and Contributions	16	1,045,060	1,308,220	806,430	2,400,855
PROFIT/(LOSS) ON DISPOSAL OF ASSETS					
Law Order & Public Safety		0	0	0	(10,000)
Health		(5,130)	(5,130)	0	4,750
Community Amenities		(73,960)	(73,960)	0	(15,000)
Recreation & Culture		(29,690)	(29,690)	22,560	(23,520)
Transport		2,470	2,470	21,520	13,000
Economic Services		0	0	0	(250)
Other Property & Services		(7,840)	(7,840)	(6,830)	3,700
Total Profit/(Loss) on Disposal of Assets	4	(114,150)	(114,150)	37,250	(27,320)
NET RESULT		(165,520)	239,965	3,299,944	(323,758)

City of Subiaco
Rate Setting Statement
(By Nature or Type)

	Notes	2022-2023 Adopted Budget \$	2022-2023 Revised Budget \$	2022-2023 Estimated Actual \$	2023-2024 Adopted Budget \$
OPERATING ACTIVITIES					
Net current assets at start of financial year - surplus/(deficit)		3,558,460	6,458,660	6,458,660	1,992,030
Revenue from operating activities (excluding rates)					
Sanitation charges		4,831,490	4,831,490	4,898,360	5,341,420
Fees and charges		12,928,801	13,124,026	13,132,930	13,032,639
Operating grants, subsidies & contributions		117,880	298,430	399,412	643,880
Reimbursements & donations		742,180	907,680	1,002,575	772,680
Interest earnings		417,940	1,715,840	2,335,734	2,178,100
Profit on asset disposals		14,150	14,150	44,080	92,590
Other revenue		582,000	404,400	491,937	323,060
		19,634,441	21,296,016	22,305,028	22,384,369
Expenditure from operating activities					
Employee costs		(22,797,570)	(23,239,670)	(20,581,793)	(24,602,150)
Materials and contracts		(14,274,140)	(15,095,790)	(15,559,581)	(17,544,970)
Utilities (gas, electricity, water etc.)		(934,300)	(934,300)	(915,980)	(924,080)
Depreciation on non-current assets		(6,147,450)	(6,147,450)	(5,352,060)	(6,214,960)
Finance costs		(319,470)	(319,470)	(320,170)	(294,270)
Insurance expenses		(513,550)	(513,550)	(555,480)	(515,000)
Loss on asset disposal		(128,300)	(128,300)	(6,830)	(119,910)
Other expenditure		(1,505,410)	(1,685,910)	(2,221,240)	(1,617,010)
		(46,620,190)	(48,064,440)	(45,513,134)	(51,832,350)
Non-cash amounts excluded from operating activities		6,261,600	6,261,600	5,314,810	6,242,280
Amount attributable to operating activities		(17,165,689)	(14,048,164)	(11,434,636)	(21,213,671)
INVESTING ACTIVITIES					
Capital grants, subsidies and contributions		1,045,060	1,308,220	806,430	2,400,855
Payments for investment property		(391,250)	(439,250)	(385,970)	(365,830)
Payments for property, plant and equipment		(7,287,085)	(7,784,955)	(1,784,690)	(8,466,340)
Payments for construction of infrastructure		(13,645,105)	(15,862,315)	(8,256,955)	(16,845,170)
Proceeds from financial assets - self supporting loan		39,110	39,110	0	39,690
Payments for financial assets - self supporting loans		(200,000)	(200,000)	0	(200,000)
Proceeds from Disposal of Assets	4	10,426,000	10,462,370	124,890	10,798,000
Amount attributable to investing activities		(10,013,270)	(12,476,820)	(9,496,295)	(12,638,795)
FINANCING ACTIVITIES					
Repayment of borrowings (Principal)	6(f)	(461,950)	(461,950)	(461,950)	(483,290)
Loan Repayments - Self Supporting loans	6(f)	(39,110)	(39,110)	(39,110)	(39,690)
Transfers to Reserves (Restricted Assets)	7	(18,875,520)	(22,394,645)	(12,766,364)	(18,823,680)
Transfers from Reserves (Restricted Assets)	7	20,780,370	23,720,520	10,488,765	26,475,758
Amount attributable to financing activities		1,403,790	824,815	(2,778,659)	7,129,098
Budgeted deficiency before general rates		(25,775,169)	(25,700,169)	(23,709,590)	(26,723,368)
Estimated amount to be raised from general rates		25,775,169	25,700,169	25,701,620	26,723,368
Net current assets at end of financial year - surplus/(deficit)		0	0	1,992,030	0

City of Subiaco Rate Setting Statement (By Program)		2022-2023 Adopted Budget \$	2022-2023 Revised Budget \$	2022-2023 Estimated Actual \$	2023-2024 Adopted Budget \$
	Notes				
OPERATING EXPENDITURE					
General Purpose Funding		(480,380)	(493,410)	(595,020)	(581,120)
Governance		(2,528,790)	(2,736,970)	(2,339,410)	(3,275,970)
Law Order & Public Safety		(699,720)	(709,490)	(732,250)	(766,950)
Health		(1,180,590)	(1,562,910)	(1,465,003)	(1,515,070)
Community Amenities		(7,567,600)	(7,591,320)	(6,947,269)	(7,877,280)
Recreation & Culture		(16,417,020)	(16,420,470)	(15,161,845)	(16,490,920)
Transport		(12,050,810)	(12,250,170)	(11,201,066)	(11,791,540)
Economic Services		(3,360,400)	(3,454,230)	(3,379,106)	(3,649,000)
Other Property & Services		(2,334,880)	(2,845,470)	(3,692,165)	(5,884,500)
Total Operating Expenditure	1,2	(46,620,190)	(48,064,440)	(45,513,134)	(51,832,350)
CAPITAL WORKS PROGRAMME					
Capital Expenditure					
Land and Buildings	Refer to	(3,518,250)	(3,738,850)	(1,385,470)	(2,968,480)
Furniture and Equipment	Capital	(1,619,960)	(1,886,950)	(468,080)	(1,632,170)
Plant and Equipment	Works	(2,540,125)	(2,598,405)	(317,110)	(4,231,520)
Subtotal	Programme	(7,678,335)	(8,224,205)	(2,170,660)	(8,832,170)
Infrastructure Expenditure					
Road Works		(5,106,780)	(5,792,450)	(3,492,640)	(4,742,180)
Landscape & Irrigation Works	Refer to	(1,813,200)	(1,813,200)	(274,300)	(3,286,480)
Drainage Works	Capital	(1,116,025)	(2,890,155)	(720,455)	(2,932,880)
Footpath Works	Works	(312,410)	(312,410)	(259,240)	(383,470)
Street Lighting	Programme	(606,830)	(602,880)	(344,510)	(1,408,980)
Car Park Improvements		(653,090)	(653,090)	(313,090)	(609,280)
Other Infrastructure		(566,910)	(574,060)	(335,600)	(1,126,720)
Parks and Reserves Improvements					
Irrigation Upgrades		(523,020)	(669,020)	(523,680)	(490,320)
Furniture & Lighting Upgrades		(1,823,300)	(1,474,000)	(1,400,560)	(783,630)
Playground Upgrades		(153,050)	(153,050)	(93,240)	(318,270)
Landscaping Upgrades		(970,490)	(928,000)	(499,640)	(762,960)
Subtotal		(13,645,105)	(15,862,315)	(8,256,955)	(16,845,170)
Total Capital Works Programme		(21,323,440)	(24,086,520)	(10,427,615)	(25,677,340)
OTHER OUTFLOWS					
Transfer To Reserve A/C	7	(18,875,520)	(22,394,645)	(12,766,364)	(18,823,680)
Loan Repayment - Principal	6(f)	(461,950)	(461,950)	(461,950)	(483,290)
Loan Repayments - Self Supporting loans	6(f)	(39,110)	(39,110)	(39,110)	(39,690)
Payments for financial assets - self supporting loans		(200,000)	(200,000)	0	(200,000)
Non cash items					
Write Back Gain on Disposal Of Assets	4	(14,150)	(14,150)	(44,080)	(92,590)
Total Other Outflows		(19,590,730)	(23,109,855)	(13,311,504)	(19,639,250)
TOTAL FUNDS REQUIRED		(87,534,360)	(95,260,815)	(69,252,253)	(97,148,940)
OPERATING REVENUE					
General Purpose Funding (excluding rates)	1(e),5	656,120	2,080,270	2,741,684	2,943,140
Governance		0	0	2,620	0
Law Order & Public Safety		34,300	34,300	30,210	34,300
Health		91,600	99,100	80,580	96,350
Community Amenities	10	5,121,490	5,085,290	5,216,002	5,676,120
Recreation & Culture	10	3,788,600	3,662,250	3,766,882	3,619,020
Transport		4,960,911	5,400,146	4,544,600	6,592,594
Economic Services		188,560	218,560	280,340	188,560
Other Property & Services	10	5,837,920	6,024,320	6,448,540	5,635,140
Total Operating Revenue		20,679,501	22,604,236	23,111,458	24,785,224
OTHER INFLOWS					
Reserve Utilised	7	20,780,370	23,720,520	10,488,765	26,475,758
Proceeds from financial assets - self supporting loan		39,110	39,110	0	39,690
Proceeds from Disposal of Assets	4	10,426,000	10,462,370	124,890	10,798,000
Non cash items					
Write Back Depreciation	9	6,147,450	6,147,450	5,352,060	6,214,960
Write Back Loss On Disposal Of Assets	4	128,300	128,300	6,830	119,910
Opening Balance B/Fwd 1 July		3,558,460	6,458,660	6,458,660	1,992,030
Total Other Inflows		41,079,690	46,956,410	22,431,205	45,640,348
TO BE MADE UP FROM RATES	Refer to Rates Schedule	25,775,169	25,700,169	25,701,620	26,723,368
SURPLUS / (DEFICIT)		0	0	1,992,030	0

City of Subiaco
Cash flow statement

	Notes	2022-2023 Adopted Budget \$	2022-2023 Estimated Actual \$	2023-2024 Adopted Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		24,859,557	26,396,462	26,776,378
Operating Grants, Subsidies & Contributions		117,880	399,412	643,880
Reimbursements & Donations		742,180	1,002,575	772,680
Fees & Charges		11,974,217	12,474,597	11,903,712
Sanitation Charges		4,831,490	4,898,360	5,341,420
Interest Earnings		417,940	2,335,734	2,178,100
Goods & Services Tax		2,236,331	2,169,093	2,169,093
Other Revenue		582,000	491,937	323,060
		45,761,595	50,168,170	50,108,323
Payments				
Employee Costs		(22,428,582)	(21,371,327)	(24,224,139)
Materials & Contracts		(14,001,289)	(15,248,389)	(17,206,703)
Utility Charges		(934,300)	(915,980)	(924,080)
Insurance Expenses		(513,550)	(555,480)	(515,000)
Donations, Contributions and Grants Made		(252,000)	161,650	232,000
Finance costs		(319,470)	(320,170)	(294,270)
Goods & Services Tax		(2,236,331)	(765,660)	(2,169,093)
Other Expenditure		(1,253,410)	(2,390,292)	(1,849,010)
		(41,938,932)	(41,405,648)	(46,950,295)
Net Cash Provided By (Used In) Operating Activities	15	3,822,663	8,762,521	3,158,028
Cash Flows From Investing Activities				
Payments for Development of Land & Buildings		(3,127,000)	(999,500)	(2,602,650)
Payments for Development of Investment Properties		(391,250)	(385,970)	(365,830)
Payments for Purchase of Furniture		(1,619,960)	(468,080)	(1,632,170)
Payments for Purchase of Plant & Equipment		(2,540,125)	(317,110)	(4,231,520)
Payments for Construction of Infrastructure Assets		(13,645,105)	(8,256,955)	(16,845,170)
Payments for financial assets at amortised cost - self supporting loans		(200,000)	0	(200,000)
Capital Grants, Subsidies & Contributions		1,045,060	806,430	2,400,855
Proceeds from financial assets at amortised cost - self supporting loans		39,110	0	39,690
Proceeds from Sale of Land		10,000,000	0	10,000,000
Proceeds from Sale of Plant & Equipment		426,000	124,890	798,000
Net Cash Provided By (Used In) Investing Activities		(10,013,270)	(9,496,295)	(12,638,795)
Cash Flows From Financing Activities				
Repayment of borrowing	6	(461,950)	(461,950)	(483,290)
Repayment of borrowing (Self Supporting Loans)		(39,110)	(39,110)	(39,690)
Net Cash Provided By (Used In) Financing Activities		(501,060)	(501,060)	(522,980)
Net Increase (Decrease) in Cash Held		(6,691,667)	(1,234,834)	(10,003,747)
Cash held beginning of period		69,218,382	71,850,052	70,615,218
Cash held end of period		62,526,715	70,615,218	60,611,471
Reconciliation of cash:				
	12			
Cash at Bank		5,713,662	8,463,474	6,111,805
Cash at Bank - Restricted		56,813,053	62,151,744	54,499,666
		62,526,715	70,615,218	60,611,471

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

City of Subiaco
Capital Funding Summary

	2022-2023 Adopted Budget \$	2022-2023 Revised Budget \$	2022-2023 Estimated Actual \$	2023-2024 Adopted Budget \$
Capital Works				
Land and Buildings	(3,518,250)	(3,738,850)	(1,385,470)	(2,968,480)
Furniture and Equipment	(1,619,960)	(1,886,950)	(468,080)	(1,632,170)
Plant and Equipment	(2,540,125)	(2,598,405)	(317,110)	(4,231,520)
Road Works	(5,106,780)	(5,792,450)	(3,492,640)	(4,742,180)
Landscape & Irrigation Works	(1,813,200)	(1,813,200)	(274,300)	(3,286,480)
Drainage Works	(1,116,025)	(2,890,155)	(720,455)	(2,932,880)
Footpath Works	(312,410)	(312,410)	(259,240)	(383,470)
Street Lighting	(606,830)	(602,880)	(344,510)	(1,408,980)
Car Park Improvements	(653,090)	(653,090)	(313,090)	(609,280)
Other Infrastructure	(566,910)	(574,060)	(335,600)	(1,126,720)
Parks and Reserves Improvements				
Irrigation Upgrades	(523,020)	(669,020)	(523,680)	(490,320)
Furniture & Lighting Upgrades	(1,823,300)	(1,474,000)	(1,400,560)	(783,630)
Playground Upgrades	(153,050)	(153,050)	(93,240)	(318,270)
Landscaping Upgrades	(970,490)	(928,000)	(499,640)	(762,960)
Total Capital Works Programme	(21,323,440)	(24,086,520)	(10,427,615)	(25,677,340)
Reserves Utilised for Capital Works				
Buildings and Facilities	2,863,200	2,996,150	731,990	2,522,350
Capital Investment	626,050	674,050	610,120	420,830
Investment Income	7,094,820	7,044,420	3,723,400	5,743,850
Infrastructure Replacement	6,719,605	9,007,765	3,885,985	9,503,005
Parking and Public Transport Facilities	518,000	518,000	274,000	449,000
Information Technology Systems	0	22,930	13,000	9,930
Waste Management	1,027,625	1,027,625	50,620	1,901,020
Plant & Equipment Replacement	786,500	808,410	90,600	1,283,500
Public Art Reserve	216,580	216,580	116,580	645,000
Total Reserves Utilised	19,852,380	22,315,930	9,496,295	22,478,485
Capital Grants, Subsidies and Contributions				
Main Roads WA - MRRG	425,500	425,500	225,500	1,261,110
Main Roads WA - Blackspot	141,660	155,060	53,000	581,980
Department of Transport & Regional Development	97,900	97,900	97,900	180,275
Bikewest	15,000	15,000	13,610	100,000
Department of Sport and Recreation	80,000	80,000	80,000	0
Capital Contributions - Roads	150,000	150,000	80,400	162,490
Capital Contributions - Buildings	0	39,650	39,660	0
Capital Grants - Infrastructure	135,000	345,110	216,360	115,000
Total Contributions to the Development of Assets	1,045,060	1,308,220	806,430	2,400,855
Proceeds Disposal of Assets				
Proceeds on disposal of plant and equipment	426,000	462,370	124,890	798,000
Total Proceeds Disposal of Assets	426,000	462,370	124,890	798,000
TOTAL MUNICIPAL FUNDS REQUIRED	0	0	0	0

BUDGET NOTES

Notes to the Budget

Table of Contents

1.	Significant Accounting Policies.....	1
2.	The Nature and Object of each program undertaken by the City and the major functions or activities within.....	8
3.	Rating and Valuations.....	9
4.	Asset Disposals.....	10
5.	Investment Information.....	11
6.	Borrowings.....	11
7.	Payments to Mayor and Councillors.....	13
8.	Reserves.....	14
9.	Depreciation.....	14
10.	Fees and Charges Revenue Information.....	14
11.	Finance Costs (Interest)	14
12.	Position at Commencement of the Financial Year.....	15
13.	Trading Undertakings.....	15
14.	Major trading undertakings, land transactions and major land transactions.....	15
15.	Notes to the Cash Flow Statement.....	16
16.	Contribution to the Development of Assets.....	16
17.	Key Terms and Definitions (Nature or Type).....	17

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this budget are:

a) Basis of Preparation

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements or 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 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

b) The Local Government Reporting Entity

All funds through which the City of Subiaco controls resources to carry on its functions have been included in the financial statements forming part of this budget. This includes Municipal and Reserve funds.

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

All monies held in the Trust Funds are excluded from the financial statements.

c) 2022-2023 Estimated Actual Balances

Balances shown in this budget as 2022-2023 estimated actual are as forecast at the time of budget preparation and are subject to final adjustments.

d) 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.

e) Comparative figures

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

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

f) Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

g) 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 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- 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 2022-5 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 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

h) 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

i) Rounding Off Figures

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

j) Change in Accounting Policies

On the 1 July 2023 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

k) 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.

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.

l) Superannuation

The City of Subiaco contributes to a number of superannuation funds on behalf of its employees. All funds to which the City contributes are defined contribution plans. The City contributes an amount calculated at 11% of the employee's gross salaries and wages (Superannuation Guarantee Contribution). The City also contributes to superannuation at a rate of \$1.00 for every \$1.00 contributed to the fund by employees, to a maximum as set out by the City's superannuation matching policy. These contributions are shown as an expense. No liability for accumulated benefits has been recognised in these budget statements.

m) 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 reported as short term borrowings in current liabilities in Note 12 - Net Current Assets.

n) 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.

o) Trade and Other Receivables

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

p) 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.

q) Lease Expense

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.

r) 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.

s) Inventories

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.

t) Land Held for Resale

Land held for development and/or resale 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 complete are recognised and expensed.

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

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

u) Fixed Assets

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

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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

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.

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 use for each class of depreciable asset are:

Buildings	30 - 50 years
Furniture & Equipment	4 - 10 years
Plant & Equipment	5 - 15 years
<i>Infrastructure Assets</i>	
Roads	20 - 50 years
Laneways	20 - 50 years
Footpaths	20 - 40 years
Drains	60 - 100 years
Street Furniture (incl. Bus shelters & proprietary street lighting)	15 years
Park Furniture	15 years
Playground Equipment	15 years
Reticulation	25 years
Grassed Areas	N/A
Infrastructure Buildings	30 - 50 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.

Revaluation Threshold

Revaluation movements on items of equipment under \$5,000 is not revalued. Rather, it is recorded at cost.

v) Trade and Other Payables

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

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

w) 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 statement of financial position. The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

x) Contract Assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

y) Borrowing Costs

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

z) 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.

aa) Investments in Associates

The City holds an investment in Western Metropolitan Regional Council (WMRC). The City accounts for this investment under the equity method in accordance with AASB 128 "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. Investment 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.

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 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.

1. SIGNIFICANT ACCOUNTING POLICIES *Continued*

ab) Current and Non-Current Classification.

An 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 intention to release for sale.

ac) Comparative Figures

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

ad) Budget Comparative Figures

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

ae) Reserves

Interest is transferred to reserve in accordance with council policy.

Funding provided for the purpose of capital works will be transferred to an appropriate reserve at 30th June 2023 where the works are not to be completed in the 2022/23 financial year, in order to undertake the works in a subsequent year.

af) Reporting Material Variances

A value of \$50,000 is used in the Finance Activity Statement to report material variances in accordance with regulation 34 of the Local Government (Financial Management) Regulations 1996.

Material variances from the previous budget are reported in these notes in accordance with the statutory statement note reference numbers.

ag) Budget Reviews

Budget reviews are conducted during each financial year. The budgets reviewed during the financial year are referred to in the statements as the "Revised Budget".

2 THE NATURE AND OBJECT OF EACH PROGRAM UNDERTAKEN BY THE CITY AND THE MAJOR FUNCTIONS OR ACTIVITIES WITHIN THEM

The City of Subiaco is dedicated to providing high quality services to the community through the various service-oriented programs which it has established. The objectives of each program undertaken by the City and as detailed in the City's current Strategic Financial Plan are as follows:

Governance

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

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

2 THE NATURE AND OBJECT OF EACH PROGRAM UNDERTAKEN BY THE CITY AND THE MAJOR FUNCTIONS OR ACTIVITIES WITHIN THEM [Reg. 27(m)]: *Continued*

General Purpose Funding

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

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

Law, Order and Public Safety

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

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

Health

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

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

Education and Welfare

Objective: To contribute towards the well being of people with special needs.

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

Community Amenities

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

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

Recreation and Culture

Objective: To provide and support community recreational and cultural pursuits.

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

Transport

Objective: To facilitate safe and convenient transport access.

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

Economic Services

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

Area promotion and building control services.

Other Property and Services

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

Includes management of the City's investment assets and corporate overheads prior to allocation.

3 RATING AND VALUATIONS [Reg. 23]

(a) General Rate

The rates revenue for the City of Subiaco will be levied as a single general rate of 6.8302 cents per dollar on the Gross Rental Value of all rateable properties in the municipality. The estimated number of properties that will attract this charge, not inclusive of properties that attract a minimum rate as outlined in part b), are as follows:

(i) Residential Properties	7,171 properties, with a total GRV of \$227,370,650
(ii) Commercial Properties	1,129 properties, with a total GRV of \$135,106,104
(iii) Industrial Properties	9 properties, with a total GRV of \$ 898,220

The Rates Charge will be 6.8302 cents for every dollar of Gross Rental Value, and will yield the following:

(i) Residential Properties	15,529,871
(ii) Commercial Properties	9,228,017
(iii) Industrial Properties	61,350
	24,819,238

The City imposes only the single rate described above and does not intend to implement differential rates.

b) Minimum Rates

In accordance with Section (6.35) of the Local Government Act 1995, the following minimum rate will be levied.

In the case where the Gross Rental Value of a rateable property is such that the rates charge amounts to less than one thousand one hundred and ninety dollars (\$1190), that property will be charged the minimum rates charge of \$1190.

Objects and reasons for minimum rate:

The imposition of a minimum rate is in recognition that every property receives some minimum level of service from the facilities provided by council and as such council has adopted an appropriate minimum rate to take this into consideration.

The estimated number of properties to attract this minimum charge is as follows:

(i) Residential properties	1,176 properties, with a total GRV of \$17,252,314
(ii) Commercial properties	151 properties, with a total GRV of \$ 2,208,854

This minimum rate will yield the following:

(i) Residential properties	1,399,440
(ii) Commercial properties	179,690
	1,579,130

Were it not for the imposition of a minimum rate, these properties would have been charged a rate of 6.8302 cents for every dollar of gross rental value.

c) Specified Area Rate

The City does not charge a Specified Area Rate.

3 RATING AND VALUATIONS [Reg. 23] Continued

d) Non Rated Properties

There are properties within the City of Subiaco that have been allocated a Gross Rental Value by the Valuer General's Office that, due to legislation, do not attract a rates charge. The Gross Rental Value applicable to these properties is \$8,142,525.

e) Discount for Early Payment of Rates [Reg. 26]

There is no discount applicable to early payment of rates.

f) Payment of Rates by Instalments [Reg. 27(c)]

Pursuant to section (6.45) of the Local Government Act (1995), the City will offer ratepayers the option of paying their rates in one payment or by four instalments.

If the ratepayer elects to pay their rates in one payment the due date for payment will be not earlier than 35 days after date of service of the notice of valuation and rate (proposed due date 14 September 2023).

If the ratepayer elects to pay by four instalments, the due dates for payment will be as follows:

- (i) First instalment due not earlier than 35 days after date of service of the notice of valuation and rate (proposed due date of 14 September 2023)
- (ii) Second instalment due two calendar months after the due date of the first instalment (proposed due date of 23 November 2023)
- (iii) Third instalment due two calendar months after the due date of the second instalment (proposed due date of 1 February 2024)
- (iv) Fourth instalment due two calendar months after the due date of the third instalment (proposed due date of 4 April 2024)

An administration charge of fifty two dollars and twenty cents (\$52.20) will be levied on each property when the ratepayer elects to pay by instalments. It is estimated that the City will receive \$150,000 in instalment administration fees.

g) Interest Charged On Late Payment of Rates and Other Charges. [Reg. 27(a)(b)]

An interest charge of eleven percent (11%) per annum (or as gazetted), calculated daily, will be imposed on rates charges and any other charges if payment is not received by the applicable due date. It is estimated that the City will receive \$67,000 in late payment interest.

h) Service Charges [Reg. 27(c)]

The City does not propose to impose any service charge as defined under Local Government (Financial Management) Regulation 1996, reg. No. 54.

4 ASSET DISPOSALS [Reg. 27(d)]

The City proposes to dispose of 40 asset items during the year, within the plant and equipment class. The net book value of the plant and equipment assets is estimated to be \$825,320 at time of disposal. It is estimated that they will be traded-in or where appropriate sold by tender for a price of \$798,000 resulting in an estimated book loss of \$27,320. Please refer to the Plant & Equipment Summary 2023-2024 schedule, which is included in the supporting schedules of this document for itemised details regarding asset purchases and disposals.

There is also proceeds of \$10,000,000 in relation to disposal of property from the City's land and buildings holdings. These funds are to be transferred to the Reserve in accordance with specific council resolutions on these matters.

5 INVESTMENT INFORMATION [Reg. 27(e) & 28]

Surplus funds will be invested as per council's investment policy. It is estimated that council will earn the following interest revenues:

(i) Reserve funds invested	1,848,460
(II) Other funds invested	255,000

Total estimated earnings from investments	2,103,460
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6 BORROWINGS [Reg. 29]

a) Borrowings Brought Forward

There are no unspent balances of money borrowed in previous years as at 30 June 2023.

b) Overdraft Outstanding at End of Financial Year.

The City will have no outstanding overdraft accounts as at the 30 June 2023.

c) Purpose of Borrowings

The City does not propose to apply all or part of any existing borrowings to a purpose other than that for which the money was borrowed.

d) Proposed Borrowing

Information of proposed borrowing for the year:

The City does not propose to undertake any new borrowings during the 2023-24 financial year.

e) Re-financing existing borrowings

The City does not propose to refinance any existing borrowings.

6 BORROWINGS [Reg. 29] continued

f) Budgeted Repayments

The budgeted repayments schedule for 2023-2024 is as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	375,040		25,270	44,270	330,770
121B	Rosalie Park Improvements B	89,930		5,950	9,030	80,900
121C	Rosalie Park Improvements C	710,910		36,210	51,050	659,860
121D	Rosalie Park Improvements D	46,560		1,670	22,890	23,670
123A	Underground Power Round 6	2,183,660		125,040	152,060	2,031,600
123B	Underground Power Round 7	1,516,800		78,310	102,830	1,413,970
127	Major Open Parkland (Lake Jualbup)	538,890		19,180	101,160	437,730
128	Regal Theatre (*)	141,550		2,640	39,690	101,860
		5,603,340	0	294,270	522,980	5,080,360

(*) Self Supporting Loan

The comparative information from the 2022-2023 estimated actual was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	416,690		28,140	41,650	375,040
121B	Rosalie Park Improvements B	98,440		6,530	8,510	89,930
121C	Rosalie Park Improvements C	759,700		38,740	48,790	710,910
121D	Rosalie Park Improvements D	68,690		2,580	22,130	46,560
123A	Underground Power Round 6	2,328,190		133,560	144,530	2,183,660
123B	Underground Power Round 7	1,615,080		83,450	98,280	1,516,800
127	Major Open Parkland (Lake Jualbup)	636,950		22,970	98,060	538,890
128	Regal Theatre (*)	180,660		4,200	39,110	141,550
		6,104,400	0	320,170	501,060	5,603,340

(*) Self Supporting Loan

The comparative information from the 2022-2023 adopted budget was as follows:

Loan	Purpose of Loan	Principal B/FWD	New Loan	Interest & Other Charges	Principal Repayments	Closing Principal Liability
121A	Rosalie Park Improvements A	416,700		28,140	41,650	375,050
121B	Rosalie Park Improvements B	98,445		6,530	8,510	89,935
121C	Rosalie Park Improvements C	759,700		38,740	48,790	710,910
121D	Rosalie Park Improvements D	68,690		2,580	22,130	46,560
123A	Underground Power Round 6	2,328,190		133,560	144,530	2,183,660
123B	Underground Power Round7	1,615,080		83,450	98,280	1,516,800
127	Major Open Parkland (Lake Jualbup)	636,950		22,970	98,060	538,890
128	Regal Theatre (*)	180,660		3,500	39,110	141,550
		6,104,415	0	319,470	501,060	5,603,355

(*) Self Supporting Loan

7 PAYMENTS TO MAYOR AND COUNCILLORS [S5.98 (2) & (3)] [Reg. 27(I)]

An allowance has been made in the 2023-2024 budget for the following payments to the mayor and councillors:

Meeting attendance Fees and Allowances

- (i) Meeting attendance fee for councillors of \$23,930 per annum
- (ii) Meeting attendance fee for the mayor of \$32,090 per annum
- (iii) Mayoral allowance for the mayor of \$65,240 per annum
- (iv) Deputy mayoral allowance for the deputy mayor of \$16,310 per annum
- (v) ICT expenses allowance to the value of \$2,900 per annum for councillors
- (vi) ICT expenses allowance to the value of \$3,500 per annum for the mayor

MAYOR

Mayor David McMullen	
Meeting attendance fee	32,090
Mayoral allowance	65,240
ICT Expenses Allowance	3,500
TOTAL	100,830

DEPUTY MAYOR

Deputy Mayor Stephanie Stroud (term ends 21/10/23)	
Meeting Attendance Fee	7,343
Deputy Mayoral allowance	5,005
TOTAL	12,348

Deputy Mayor Elect (election 21/10/23)	
Meeting Attendance Fee	16,587
Deputy Mayoral allowance	11,305
ICT Expenses Allowance	2,900
TOTAL	14,205

COUNCILLORS

Crs Garry Kosovich, Simon White.	
Meeting Attendance Fee	23,930
ICT Expenses Allowance	2,900
TOTAL	26,830

Crs Stephanie Stroud, Rosemary deVries, Mark Burns, Angela Hamersley, Lynette Jennings, Rick Powell. (term ends 21/10/23)	
Meeting Attendance Fee	7,343
TOTAL	7,343

Councillors Elect (election 21/10/23 - 6 vacancies in total)	
Meeting Attendance Fee	16,587
ICT Expenses Allowance	2,900
TOTAL	19,487

Expenses relating to reimbursements under

- (ii) Child Care at actual cost per hour or \$30 per hour whichever is the lesser amount. Estimate \$1,000 in total
- (iii) Travel costs to attend meeting of Council at actual cost with regard to Local Government (Administration) Regulations 1996, Reg. 31(4). Estimate \$500 in total.

8 RESERVES [Reg. 27(h)]

The estimated movements in the City's reserves for the 2023-24 financial year, with a comparison to the 2022-23 financial year, are shown in the Summary of Transfers To & From Reserve 2023-24 schedule, which is included in the supporting schedules of this document.

No other change of use or purpose is proposed for reserve funds.

9 DEPRECIATION [Reg. 27(n)]

The following provisions have been made in the budget operating statement for depreciation on non-current assets, by programme:

	Budgeted Depreciation 2022-2023	Budgeted Depreciation 2023-2024
Governance	230	230
Law, Order & Public Safety	15,570	15,570
Health	13,890	13,890
Education & Welfare	7,470	7,470
Community Amenities	565,310	565,310
Recreation & Culture	2,151,830	2,169,900
Transport	2,839,540	2,888,980
Economic Services	9,900	9,900
Other Property & Services	543,710	543,710
Total Depreciation	6,147,450	6,214,960

With the introduction of Fair Value reporting, the city's asset information is continuously improving. The 2022-23 budget for depreciation has reflected the most up to date asset information the city has obtained.

10 FEES AND CHARGES REVENUE INFORMATION [Reg. 25]

The City's 2023-24 Schedule of Fees and Charges are included at the back of this budget document.

The 2023-24 revenue, estimated that would be generated by fees and charges on an accrued basis by program is as follows:

	Budget 2023-2024	Budget 2023-2024
General Purpose Funding	205,000	205,000
Governance	0	0
Law Order & Public Safety	34,300	34,300
Health	91,600	91,600
Education and Welfare	31,820	100,300
Community Amenities	249,500	238,200
Recreation and Culture	3,136,700	3,183,100
Transport	3,868,701	4,089,739
Economic Services	180,560	180,560
Other Properties and Services	5,130,620	4,909,840
Grand Total	12,928,801	13,032,639

11 FINANCE COSTS (Interest)

Loans	294,270
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12 POSITION AT COMMENCEMENT OF THE FINANCIAL YEAR [Reg. 31]

The position at the commencement of the financial year has been calculated as per Local Government (Financial Management) Regulations 31 and 32 as follows:

NET CURRENT ASSEST REPRESENTED BY

CURRENT ASSETS	Estimated Actual 2022-2023	Budget 2023-2024
Cash & Investments		
Cash at Bank & Investments	70,615,218	60,611,471
Debtors		
Rates Debtors	150,000	96,990
Sundry Debtors	357,808	1,299,367
Total Current Assets	71,123,026	62,007,828
LESS CURRENT LIABILITIES		
Creditors & Provisions		
Creditors	1,672,764	2,146,674
Provision for Employee Entitlements (Current)	3,471,420	3,726,420
Income in Advance	586,404	386,404
Loan Liability (Current)	483,289	483,289
Loan Liability Self Supporting Loan (Current)	39,688	39,688
Contract Liabilities	67,510	67,510
Lease Liabilities	164,591	164,591
Bonds	1,181,152	1,181,152
Total Current Liabilities	7,666,818	8,195,728
ADD BACK LOAN AND LEASE LIABILITY	687,568	687,568
LESS RESTRICTED ASSETS		
Cash Backed Reserves	62,151,746	54,499,668
Other Restricted Assets	0	0
Total Restricted Assets	62,151,746	54,499,668
NET CURRENT ASSETS	1,992,030	0

* The balances as at 30/6/22 are yet to be audited.

13 TRADING UNDERTAKINGS [Reg. 27(i)]

The city does not consider any of its activities come under the definition of trading undertakings as per the Local Government Act 1995.

14 MAJOR TRADING UNDERTAKINGS, LAND TRANSACTIONS AND MAJOR LAND TRANSACTIONS [Reg. 27(i)(k)]

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

15 NOTES TO THE CASH FLOW STATEMENT

Reconciliation of net cash used in operating

	Budget 2022-2023	Estimated Actual 2022-2023	Budget 2023-2024
Change in net assets resulting from operations As per Operating Statement	(165,520)	3,299,944	(323,758)
Add/(Less) non cash items:			
Depreciation	6,147,450	5,352,060	6,214,960
Profit/Loss on sale of assets	114,150	(37,250)	27,320
Government grants & subsidies adjustment	(1,045,060)	(806,430)	(2,400,855)
Changes in asset and liabilities during the year:			
Changes in assets (increases in brackets):			
Change in debtors	(1,680,196)	1,229,953	(885,917)
Change in accrued revenue			
Change in prepayments			
Change in inventory	(2,632)	10,000	(2,632)
Changes in liabilities (decreases in brackets):			
Change in employee entitlements	255,000	(274,989)	255,000
Change in creditors	199,471	(10,767)	273,910
Net cash provided by operating activities	3,822,663	8,762,521	3,158,028

16 CONTRIBUTION TO THE DEVELOPMENT OF ASSETS

**Budget
2023-2024**

The City anticipates the following contributions towards the development of assets:

Source	Project	Amount
Main Roads WA - MRRG	Road Improvements	1,261,110
Main Roads WA - Blackspot	Road Improvements	581,980
Bikewest	Cycling Improvements	100,000
Department of Transport & Regional Development	Road Improvements	180,275
Capital Contributions - Roads	Road Improvements	162,490
Capital Grants - Infrastructure	Infrastructure Improvements	115,000
		2,400,855

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING 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.

Excludes rubbish removal charges which should not be classified as a service charge.

INTEREST EARNINGS

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 can not 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, ETC.)

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 expense 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.

SUPPORTING SCHEDULES

Supporting Schedules

Table of Contents

Rates Schedule.....	1
Summary of Transfers To and From Reserve.....	2
Proposed Capital Works Summary.....	3
Plant and Equipment Summary.....	5
Carried Forward Schedule.....	7

CITY OF SUBIACO
RATES SCHEDULE FOR 2023-2024

	Notes	Estimated No. of Properties No.	GRV \$	Rate in dollar c	BUDGET 2023-2024 \$
GENERAL RATE REVENUE	3				
@ 6.8302 cents in the dollar					
GRV - Residential	3a	7,171	227,370,650	6.8302	15,529,871
GRV - Commercial	3a	1,129	135,106,104	6.8302	9,228,017
GRV - Industrial	3a	9	898,220	6.8302	61,350
Sub Totals		8,309	363,374,974		24,819,238
 <i>Minimum Rates</i>					
@ 1190					
GRV - Residential	3b	1,176	17,252,314	1,190	1,399,440
GRV - Commercial	3b	151	2,208,854	1,190	179,690
GRV - Industrial	3b	-	-	1,190	-
Sub Totals		1,327	19,461,168		1,579,130
Total General Rates to be Levied			382,836,142		26,398,368
Interim Rates					320,000
Back Rates					5,000
Total made up from rates					26,723,368
NET REVENUE FROM RATES					26,723,368

SUMMARY OF TRANSFERS TO & FROM RESERVE 2023-2024

	2022-2023 Budget				2022-2023 Estimated Actual				2023-2024 Budget			
	Opening Balance 1 July 22	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 23	Opening Balance 1 July 22	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 23	Opening Balance 1 July 23	Amounts transferred to Reserve	Amounts transferred from Reserve	Closing Balance 30 June 24
RESERVE ACCOUNT												
Buildings and Facilities	2,269,983	9,076,440	2,863,200	8,483,223	2,286,494	1,963,220	731,990	3,517,724	3,517,724	8,654,690	2,522,350	9,650,064
Capital Investment	27,419,886	992,140	626,050	27,785,976	27,366,943	0	610,120	26,756,823	26,756,823	1,160,000	2,620,830	25,295,993
Investment Income	9,821,705	5,566,670	7,412,910	7,975,465	10,706,350	4,579,999	4,056,490	11,229,859	11,229,859	6,035,760	6,584,980	10,680,639
Infrastructure Replacement	10,822,889	2,274,290	6,719,605	6,377,574	10,705,906	4,950,165	3,885,985	11,770,086	11,770,086	1,556,870	9,503,005	3,823,951
Parking and Public Transport Facilities	2,475,000	7,620	518,000	1,964,620	2,470,286	79,100	274,000	2,275,386	2,275,386	58,570	449,000	1,884,956
Waste Management	2,966,461	10,600	1,027,625	1,949,436	3,263,354	156,300	50,620	3,369,034	3,369,034	52,790	1,901,020	1,520,804
Plant & Equipment Replacement	1,343,722	252,890	786,500	810,112	1,561,116	299,990	90,600	1,770,506	1,770,506	635,170	1,283,500	1,122,176
Undergrounding of Powerlines	69,390	450,270	459,820	59,840	73,618	452,360	459,820	66,158	66,158	402,070	458,240	9,988
Information Technology Systems	532,752	1,700	0	534,452	415,043	13,290	62,480	365,853	365,853	0	365,853	0
Student Bursaries	58,797	270	0	59,067	58,865	1,880	0	60,745	60,745	2,370	0	63,115
Public Art	826,379	192,180	316,660	701,899	837,117	215,930	216,660	836,387	836,387	211,480	736,980	310,887
Heritage Grants Scheme	110,939	50,450	50,000	111,389	129,053	54,130	50,000	133,183	133,183	53,910	50,000	137,093
Total Reserve Account	58,717,903	18,875,520	20,780,370	56,813,053	59,874,145	12,766,364	10,488,765	62,151,744	62,151,744	18,823,680	26,475,758	54,499,666

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
CAPITAL WORKS SUMMARY 2023/2024

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 \$
Drainage Improvement Program											
Hay Street	0	382,350	382,350	382,350	0	0	0	0	0	0	0
Onslow Road	180,970	0	180,970	0	180,970	0	0	0	0	0	0
Jersey Street	121,990	0	121,990	0	121,990	0	0	0	0	0	0
Olive Street	133,120	0	133,120	0	118,120	0	0	0	15,000	0	0
Station Street	55,000	0	55,000	0	55,000	0	0	0	0	0	0
Subiaco Square	0	215,780	215,780	215,780	0	0	0	0	0	0	0
Stubbs Tce	100,000	107,580	207,580	107,580	0	0	0	0	100,000	0	0
Nash Street (Stubbs Tce to Railway Rd)	0	65,740	65,740	65,740	0	0	0	0	0	0	0
Morgan Street (Railway Rd to Fortune St)	0	53,790	53,790	53,790	0	0	0	0	0	0	0
Heytesbury Road (Railway Rd to Coleraine St)	0	26,480	26,480	26,480	0	0	0	0	0	0	0
Drainage improvement program - 1 in 100 year event	1,490,080	0	1,490,080	0	1,490,080	0	0	0	0	0	0
Sub-total	2,081,160	851,720	2,932,880	851,720	1,966,160	0	0	0	115,000	0	0
Footpath Replacement											
Hensman Road(LRCI)	0	35,010	35,010	19,880	0	0	0	16,250	0	0	0
Derby road (West)	0	39,450	39,450	39,450	0	0	0	0	0	0	0
Nicholson Road	0	83,670	83,670	83,670	0	0	0	0	0	0	0
Barker Road	0	52,650	52,650	52,650	0	0	0	0	0	0	0
Gloster Street (LRCI)	0	117,740	117,740	53,715	0	0	0	64,025	0	0	0
Bishop Street - Upham St to Hay St	20,940	0	20,940	0	20,940	0	0	0	0	0	0
Various Locations	4,130	29,880	34,010	29,880	4,130	0	0	0	0	0	0
Sub-total	25,070	358,400	383,470	278,125	25,070	0	0	80,275	0	0	0
Local Road Improvements											
Rupert Street (R2R)	0	49,830	49,830	19,830	0	0	0	30,000	0	0	0
Redfern Street (R2R)	0	73,360	73,360	53,360	0	0	0	20,000	0	0	0
Olive Street	0	96,260	96,260	96,260	0	0	0	0	0	0	0
Churchill Avenue (Olive St to Coghlan Rd)	0	64,690	64,690	64,690	0	0	0	0	0	0	0
Axon Street	0	123,000	123,000	123,000	0	0	0	0	0	0	0
Derby Road (Road Safety Improvements -Onslow Rd and Derby Rd)	0	59,770	59,770	59,770	0	0	0	0	0	0	0
Rokeby Road South (Thomas to Bagot)	1,287,020	0	1,287,020	0	1,287,020	0	0	0	0	0	0
Station Street - Hood and Station Projects	402,100	0	402,100	0	402,100	0	0	0	0	0	0
Subiaco East Precinct Low Cost Urban Road Safety Program (MRWA)	0	384,180	384,180	0	0	0	0	384,180	0	0	0
Subiaco Station Precinct Low Cost Urban Road Safety Program (MRWA)	0	344,770	344,770	0	0	0	0	344,770	0	0	0
Other Traffic Management	102,490	0	45,000	0	45,000	0	0	0	0	0	0
Sub-total	1,791,610	1,195,860	2,987,470	416,910	1,791,610	0	0	778,950	0	0	0
Major Road Improvement											
Hay St - Pedestrian Crossing Upgrade	0	35,860	35,860	35,860	0	0	0	0	0	0	0
Federal Street (R2R)	0	67,310	67,310	17,310	0	0	0	50,000	0	0	0
Roberts Road (MRRG)	0	277,200	277,200	122,600	0	0	0	154,600	0	0	0
Railway Road (MRRG)	0	253,090	253,090	111,930	0	0	0	141,160	0	0	0
Thomas Street (Aberdare St to Onslow Rd) (MRRG)	0	246,260	246,260	108,920	0	0	0	137,340	0	0	0
Station Street (Roberts Rd to Hood St) (MRRG)	0	116,300	116,300	51,440	0	0	0	64,860	0	0	0
Bagot Road (Rokeby Rd to Salisbury St) (MRRG)	0	61,320	61,320	27,120	0	0	0	34,200	0	0	0
Heytesbury Road and Derby Road Roundabout (Blackspot)	0	250,000	250,000	0	0	0	0	250,000	0	0	0
Salvado Road (Old Jacaranda and Denton) Speed Plateau/Cushions (Blackspot)	0	60,000	60,000	0	0	0	0	60,000	0	0	0
Derby Road (Nicholson to Aberdare) Speed Plateau/Cushions (Blackspot)	0	190,000	190,000	0	0	0	0	190,000	0	0	0
Nicholson Road - Derby Rd (Blackspot)	92,990	0	92,990	0	43,000	0	0	0	49,990	0	0
Townshend Road - Barker Rd (Blackspot)	78,100	0	78,100	0	46,110	0	0	0	31,990	0	0
Sub-total	171,090	1,557,340	1,728,430	475,180	89,110	0	0	1,082,160	81,980	0	0

NEW CAPITAL WORKS AND CARRIED FORWARD PROGRAMME
CAPITAL WORKS SUMMARY 2023/2024

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 \$
Lighting Improvements											
St Lighting Improvements/Security Enhancement	0	238,710	238,710	238,710	0	0	0	0	0	0	0
Uplighting - Rokeby Road	0	699,240	699,240	699,240	0	0	0	0	0	0	0
Sub-total	258,370	1,150,610	1,408,980	1,150,610	258,370	0	0	0	0	0	0
Streetscape Improvements											
Public Realm - Forest/Postal/Station	661,920	1,103,550	1,765,470	1,103,550	579,430	0	0	0	82,490	0	0
Seddon Street	26,280	0	26,280	0	26,280	0	0	0	0	0	0
Ada Street	195,050	0	195,050	0	195,050	0	0	0	0	0	0
Sub-total	883,250	1,103,550	1,986,800	1,103,550	800,760	0	0	0	82,490	0	0
Laneways - Improvements/Renewals											
ROW Resurfacing	0	120,310	120,310	120,310	0	0	0	0	0	0	0
Sub-total	0	120,310	120,310	120,310	0	0	0	0	0	0	0
Park and Reserves											
Reticulation Improvements	83,700	406,620	490,320	406,620	83,700	0	0	0	0	0	0
Playground Equipment Improvements	74,070	129,900	203,970	129,900	74,070	0	0	0	0	0	0
Public Domain Furniture Improvements	0	590,090	590,090	590,090	0	0	0	0	0	0	0
Park Lighting Improvements	174,440	0	174,440	0	174,440	0	0	0	0	0	0
Sub-total	351,310	1,240,910	1,592,220	1,240,910	351,310	0	0	0	0	0	0
Environmental Improvements											
Landscaping Improvements	278,440	338,840	617,280	338,840	278,440	0	0	0	0	0	0
Lake Environment Improvements	0	41,620	41,620	41,620	0	0	0	0	0	0	0
Greening Strategy	0	52,030	52,030	52,030	0	0	0	0	0	0	0
Storm Water Quality Strategy	0	52,030	52,030	52,030	0	0	0	0	0	0	0
Street Trees - City Wide Street Tree Planting Renewal	0	162,150	162,150	162,150	0	0	0	0	0	0	0
Cycling Improvements	347,640	1,135,530	1,453,170	855,530	347,640	0	0	280,000	0	0	0
Sub-total	587,620	1,543,140	2,130,760	1,363,140	587,620	0	0	180,000	0	0	0
Other Projects											
Car Parking Improvements	0	609,280	609,280	609,280	0	0	0	0	0	0	0
Street Furniture Improvements	0	191,250	191,250	191,250	0	0	0	0	0	0	0
Bus Shelter Improvements	0	0	0	0	0	0	0	0	0	0	0
Public Art (*)	0	645,000	645,000	645,000	0	0	0	0	0	0	0
Sub-total	92,460	1,481,390	1,573,850	1,481,390	92,460	0	0	0	0	0	0
Land, Buildings & Furniture											
Building Facilities Improvements	1,996,650	791,000	2,787,650	791,000	1,996,650	0	0	0	0	0	0
Investment Assets Acquisitions/Developments/Disposal Works	140,830	40,000	180,830	40,000	140,830	0	0	0	0	0	0
Major Information Systems Improvements	868,770	180,000	1,048,770	180,000	868,770	0	0	0	0	0	0
Major Information Technology Improvements	409,700	128,300	538,000	128,300	409,700	0	0	0	0	0	0
Sub-total	3,415,950	1,139,300	4,555,250	1,139,300	3,415,950	0	0	0	0	0	0
Lords Recreation Centre											
Information Technology Improvements	0	40,400	40,400	40,400	0	0	0	0	0	0	0
Sub-total	0	40,400	40,400	40,400	0	0	0	0	0	0	0
Compliance Services											
Mosquito Identification Microscope	0	5,000	5,000	5,000	0	0	0	0	0	0	0
Sub-total	0	5,000	5,000	5,000	0	0	0	0	0	0	0
Sub-total (Capital)	9,657,890	11,787,930	21,445,820	9,666,545	9,378,420	0	0	2,121,385	279,470	0	0
Plant and Equipment	0	4,231,520	4,231,520	3,433,520	0	798,000	0	0	0	0	0
TOTAL CAPITAL WORKS PROPOSALS	9,657,890	16,019,450	25,677,340	13,100,065	9,378,420	798,000	0	2,121,385	279,470	0	0

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

PLANT AND EQUIPMENT SUMMARY 2023-2024

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
LIGHT VEHICLES											
EXECUTIVE MANAGEMENT											
Director Development Services	LV341	1061	3088	1HIT406	46,000	30,000	16,000	0	20,000	(10,000)	0
Director Business Improvement	LV342	1107	3025	1HOL265	60,000	30,000	30,000	0	22,000	(8,000)	0
COMMERCIAL SERVICES											
Manager Commercial Services & Property	LV334	1049	3087	1HFD036	47,500	24,000	23,500	0	22,000	(2,000)	0
CUSTOMER SERVICES											
Admin Pool Vehicle	LV316	947	3052	1GVU002	45,000	15,000	30,000	0	20,000	0	5,000
HEALTH & COMPLIANCE SERVICES											
Manager Health & Compliance Services	LV327	985	3081	1HBC831	38,500	15,000	23,500	0	15,000	0	0
Coordinator Environmental Health	LV328	986	3089	1HBC833	33,500	15,000	18,500	0	10,250	(4,750)	0
Ranger Vehicle	LV317	948	3047	1GVU003	45,000	15,000	30,000	0	20,000	0	5,000
Ranger Vehicle	LV318	949	3048	1GVU004	45,000	15,000	30,000	0	20,000	0	5,000
Ranger Vehicle	LV320	952	3046	1GYQ563	35,000	15,000	20,000	0	15,000	0	0
Ranger Vehicle	LV321	956	3045	1GYG080	35,000	15,000	20,000	0	15,000	0	0
PLANNING SERVICES											
Principal Building Surveyor	LV319	951	3049	1GXP960	35,000	15,000	20,000	0	12,000	(3,000)	0
LORDS RECREATION SERVICES											
Manager Recreation Services	LV329	987	3062	1HCK370	38,500	15,000	23,500	0	15,000	0	0
ECONOMIC DEVELOPMENT & PLACE											
Manager Economic Development & Place	LV338	3139	3143	1HNG493	38,500	15,000	23,500	0	15,250	0	250
INFORMATION SERVICES											
Manager Information Services	LV337	1085	3136	1HKB665	38,500	15,000	23,500	0	15,300	0	300
FINANCIAL SERVICES											
Manager Financial Services	LV340	1086	3135	1HKB654	38,500	15,000	23,500	0	15,000	0	0
PARKS & ENVIRONMENT SERVICES											
Coordinator Parks Operations	LV331	989	3082	1HEF024	33,500	15,000	18,500	0	15,000	0	0
Coordinator Parks Development	LV339	3140	3144	1HNG492	33,500	15,000	18,500	0	15,000	0	0
ENGINEERING SERVICES											
Pool Vehicle	LV306	887	3017	1GPT946	40,000	15,000	25,000	0	15,000	0	0
Pool Vehicle	LV315	940	3050	1GVU001	45,000	15,000	30,000	0	20,000	0	5,000
Pool Vehicle	LV322	957	3062	1GZB364	35,000	15,000	20,000	0	15,000	0	0
Coordinator Traffic & Development	LV332	990	3085	1HFC944	33,500	15,000	18,500	0	15,000	0	0
Principal Engineer	LV333	992	3086	1HDG953	38,500	15,000	23,500	0	15,000	0	0
Coordinator Asset & Sustainability	LV335	1050	3083	1HFD038	33,500	15,000	18,500	0	15,000	0	0
Coordinator Infrastruture & Waste	LV330	988	3090	1HCK371	33,500	15,000	18,500	0	15,000	0	0
WASTE & INFRASTRUCTURE MAINTENANCE											
Pool Vehicle	LV305	886	3018	1GPT947	40,000	15,000	25,000	0	15,000	0	0
TOTAL LIGHT VEHICLES					985,500	414,000	571,500	0	406,800	-27,750	20,550

PLANT AND EQUIPMENT SUMMARY 2023-2024

	Fleet No.	Plant No.	Asset No	Rego.No.	Purchase	Trade	Reserve	Municipal	WDV	Gain (-)	Loss
HEAVY VEHICLES											
PARKS & ENVIRONMENT											
Hino 500 Series 1628 Short Dual Steer Water Truck	HV66	869	2968	1GLL027	200,000	25,000	175,000	0	50,000		25,000
Hino 300 Series 816 XLong Crew Auto	HV69	897	3031	1GUG971	155,000	25,000	130,000	0	30,000		5,000
TOTAL					355,000	50,000	305,000	0	80,000	0	30,000
WASTE											
Mercedes Econic 2630LL Waste Wagon (Wally)	HV63	825	2953	1GIP051	450,000	70,000	380,000	0	100,000		30,000
Mercedes Econic 2630LL Waste Wagon (Recyclone)	HV64	826	2952	1GIP052	450,000	70,000	380,000	0	100,000		30,000
Mercedes Econic 2630LL Waste Wagon (George)	HV67	878	3009	1GOH302	450,000	70,000	380,000	0	60,000	(10,000)	0
Volvo FE8 Dual Steer Side Loading Wast Compactor	HV68	885	3019	1GRL157	450,000	70,000	380,000	0	35,000	(35,000)	0
TOTAL					1,800,000	280,000	1,520,000	0	295,000	-45,000	60,000
TRUCKS & PLANT											
Hino 300 Series 716 Auto Medium Flocon	HV61	827	2956	1GIY572	210,000	30,000	180,000		20,000	(10,000)	0
TOTAL					210,000	30,000	180,000	0	20,000	(10,000)	0
TOTAL HEAVY VEHICLES					2,365,000	360,000	2,005,000	0	395,000	-55,000	90,000
MAJOR PLANT											
PARKS & ENVIRONMENT											
Peruzzo Rotovac Sweeper	MP88	765	2904	21811	15,000	2,000	13,000	0	2,430		430
2007 Hamm HD12 Double drum Articulated Roller	MP72	370	1963	1CRD758	46,000	6,000	40,000	0	160	(5,840)	0
Toro Groundmaster 3500-D Mower Ride On	MP93	888	3026	1GSM052	60,000	5,000	55,000	0	8,000		3,000
Toro Groundmaster 7210 Mower Ride On	MP94	889	3027	1GSM053	45,000	5,000	40,000	0	8,000		3,000
Trailer Box Tandem Caged - 2400 x 1500 Yellow	MP96	902	3040	1TUG288	10,000	2,000	8,000	0	0	(2,000)	0
Trailer Box Tandem Caged - 2400 x 1500 Yellow	MP97	903	3041	1TUG289	10,000	2,000	8,000	0	0	(2,000)	0
Kubota RTV-X900W-H-AU (P1)	MP105	1058	3077	1HIC353	30,000	1,000	29,000	0	2,500		1,500
Kubota RTV-X900W-H-AU (P2)	MP106	1059	3078	1HIC354	30,000	1,000	29,000	0	2,430		1,430
TOTAL					246,000	24,000	222,000	0	23,520	(9,840)	9,360
TOTAL MAJOR PLANT					246,000	24,000	222,000	0	23,520	-9,840	9,360
MINOR PLANT											
PARKING											
Ticket Machines (Modem Upgrade)	Various	N.A.	Various	N.A.	249,000	0	249,000	0	0	0	0
LORDS											
Plant & Equipment	Various	N.A.	Various	N.A.	30,000	0	30,000	0	0	0	0
WASTE											
Solar Bins	N.A.	N.A.	N.A.	N.A.	90,000	0	90,000	0	0	0	0
660L Bins	N.A.	N.A.	N.A.	N.A.	51,000	0	51,000	0	0	0	0
FOGO Rollout Green Lidded 240L Bins	N.A.	N.A.	N.A.	N.A.	215,020	0	215,020	0	0	0	0
TOTAL MINOR PLANT					635,020	0	635,020	0	0	0	0
TOTAL PLANT REPLACEMENT BUDGET					4,231,520	798,000	3,433,520	0	825,320	-92,590	119,910

CARRIED FORWARD SCHEDULE Operating
Carried Forward Projects 2023-2024

Activity	Description Of Carry Forward Activity	Amount
BUSINESS IMPROVEMENT		
COMMUNICATIONS AND ENGAGEMENT		
Recurrent Projects		
Strategic Community Plan	Review to support development of Council Plan	63,500
CORPORATE SERVICES		
COMMERCIAL SERVICES & PROPERTY		
Recurrent Projects		
Data Acquisition	Lease/property register review and update	3,800
OTHER GOVERNANCE		
Recurrent Projects		
Recurrent Projects	To complete review projects (Regulation 17 Review / FM Regulation Review etc).	43,300
Specialist Advice	Council Plan, Local Law Reviews, and annual benchmarking PWC	19,100
Non-recurrent Projects		
Non-recurrent Projects	To develop and review the City's Risk Register framework and registers.	35,450
FINANCIAL SERVICES		
Recurrent Projects		
Asset Valuations	Data collection and valuation of Assets at Fair Value for financial reporting purposes	144,000
COMMERCIAL PARKING		
Recurrent Projects		
Parking Projects	Ticket Machine Communication update in 2023/24	55,000
DEVELOPMENT SERVICES		
ECONOMIC DEVELOPMENT		
Recurrent Projects		
Business Support	Funding to support the small business community of Subiaco through initiatives and programs.	25,000
Non-recurrent Projects		
Business Grants	Business Grants Program	19,800
PLACE MANAGEMENT		
Operational Expenses		
Market Research	Market Research as part of a review of the Marketing Strategy and in particular destination event attraction and retention.	8,960
Other Expenses		
Partnership Contributions	See Subicao Sponsorship	29,350
Recurrent Projects		
Festive Decorations	Festive Decorations	15,000
LIBRARY		
Operational Expenses		
Craig Silvey Award	Annual award for young writers - New patron - Craig Silvey Award	2,000
MUSEUM		
Operational Expenses		
Oral History	Collection of oral histories	9,900
COMMUNITY PROGRAMS		
Operational Expenses		
Positive Ageing Initiatives	To provide opportunities to offer positive ageing events to Seniors living in the City.	.
Other Expenses		
Partnership Contributions	Partnerships in homelessness initiatives	20,000
Recurrent Projects		
Community Safety Initiatives	Community Safety initiatives - including community outreach in conjunction with other local councils and State Government. Conducting an outreach pilot project commencing in 22/23 continuing 23/24 to respond to homelessness in Subiaco.	25,000

CARRIED FORWARD SCHEDULE
Operating Carried Forward Projects 2023-24

Activity	Description Of Carry Forward Activity	Amount
COMMUNITY DEVELOPMENT SERVICES		
Other Expenses		
Children & Families and Youth Initiatives	Children & Families and Youth Initiatives	20,000
Community Events	Community Events	5,000
Recurrent Projects		
Non-recurrent Projects		
Non-recurrent Projects	Reconciliation Action Plan	120,000
PLANNING SERVICES		
Recurrent Projects		
Planning and Heritage Studies	Projects to implement the Local Planning Strategy and Local Planning Scheme. Includes the preparation of precinct plans, technical studies and other planning related matters. Includes Subiaco Activity Centre Plan.	250,000
Heritage Incentives	To allow for heritage incentives contained in the City's Heritage Strategy under the theme Supporting. Incentives include the City's Heritage Advisory Service and the preparation of resources that increase knowledge and assist owners with heritage conservation.	17,150
RECREATION & COMMUNITY FACILITIES ADMINISTRATION		
Other Expenses		
Donations, Contributions & Grants Made	Provision of sports development grants.	1,000
<hr/> TECHNICAL SERVICES <hr/>		
HEALTH SERVICES		
Recurrent Projects		
Recurrent Projects	Public health education programs	7,000
Non-recurrent Projects		
Public Health Plan	Implementation of Public Health Plan	19,500
COMPLIANCE SERVICES		
Non-recurrent Projects		
Non-recurrent Projects	Parking permit review	50,000
PARKS OVERHEADS		
Recurrent Projects		
Recurrent Projects	Groundwater meter testing and replacement as per legislative requirement	25,000
Data Acquisition	Data capture - Urban Forest/Parks assets to determine vegetation and canopy cover through the City and for integrating into RAMM	5,000
Non-recurrent Projects		
Regional Joint Initiatives	WESROC projects (including aquafer recharge)	102,900
INFRASTRUCTURE SERVICES		
Recurrent Projects		
Data Acquisition	Collection of data to support the Asset Management Working Group outcomes	22,300
Corporate Carbon Reduction Plan	Implement CCRP actions from the Sustainability and Resilience Strategy	12,500
Transport Access & Parking Strategy Projects	Transport Access & Parking Strategy Projects	90,000
Asset Management	Road and Footpath Condition Assessment	65,220
WASTE OVERHEADS		
Recurrent Projects		
Recurrent Projects	Waste review - Route Optimisation	10,300
Total Operating Carried Forward Projects		1,342,030
<hr/> SELF SUPPORTING LOAN <hr/>		
Payments for Financial Assets - Self Supporting Loan	Self Supporting Loan to the Regal Theatre Foundation Limited (Item C11, Ordinary Council Meeting 23 March 2021)	200,000
Total Carried Forward Self Supporting Loan		200,000
TOTAL CARRIED FORWARD PROJECTS		1,542,030

PROGRAM STATEMENTS

Program Statements

Table of Contents

Program Statement Report	1
Budget Management Report.....	2

City of Subiaco
Program Statement Report 2023/24

	Adopted Budget 2022-23 \$	Revised Budget 2022-23 \$	Estimated Actuals 2022-23 \$	Adopted Budget 2023-24 \$
OPERATING REVENUE				
Executive Management	2,000	2,000	180	20,000
Other Governance	0	0	2,620	0
Human Resources	70,000	70,000	95,660	70,000
Financial Services	38,000	38,000	43,000	38,000
Rates	26,052,169	25,977,169	26,016,620	27,000,368
Other General Purpose Income	379,120	1,803,270	2,426,684	2,666,140
Information Services	0	14,400	14,420	0
Customer Services	0	0	250	0
Property & Assets/Investment Properties	5,698,420	5,863,920	6,234,820	5,477,640
Commercial Parking	2,701,701	3,017,426	2,846,620	3,046,739
Health Services	91,600	99,100	80,580	96,350
Building Services	188,560	218,560	280,340	188,560
Compliance Services	1,211,300	1,111,300	874,740	1,061,300
Town Planning & Regional Development	238,700	150,700	183,050	238,700
Community Development & Programs	0	5,000	13,135	15,000
Library/Museum	21,000	21,000	11,970	18,500
Lords	3,469,500	3,298,500	3,166,097	3,256,560
Waste Services/Waste Operations	4,882,790	4,934,590	5,032,952	5,437,420
Plant Operations	0	6,500	9,110	0
Parks Services/Parks Operations/Parks Road Reserve Operations	158,000	158,000	238,320	118,340
Infrastructure Services/Infrastructure Operations	1,111,710	1,335,220	898,220	2,548,355
Facilities Management	140,100	179,750	343,690	210,620
Total Operating Revenue	46,454,670	48,304,405	48,813,078	51,508,592
OPERATING EXPENDITURE				
Executive Management	(1,445,160)	(1,595,160)	(1,232,960)	(1,848,210)
Members of Council	(994,370)	(1,144,360)	(1,039,460)	(1,509,760)
Other Governance	(1,534,420)	(1,592,610)	(1,299,950)	(1,766,210)
Communications & Engagement	(970,690)	(1,002,590)	(966,040)	(1,063,160)
Human Resources	(1,023,650)	(1,167,650)	(1,928,040)	(1,121,360)
Financial Services	(1,823,000)	(1,823,000)	(1,838,690)	(1,711,530)
Other General Purpose Income	(480,380)	(493,410)	(595,020)	(581,120)
Information Services	(2,273,810)	(2,376,210)	(2,646,290)	(2,866,860)
Customer Services	(687,640)	(699,640)	(750,130)	(739,760)
Property & Assets/Investment Properties	(2,195,380)	(2,496,870)	(2,870,545)	(2,664,850)
Commercial Parking	(1,111,980)	(1,173,090)	(1,168,867)	(863,230)
Project Management	0	(188,200)	0	(3,062,150)
Health Services	(1,180,590)	(1,562,910)	(1,465,003)	(1,515,070)
Building Services	(671,300)	(722,180)	(833,100)	(801,170)
Compliance Services	(2,466,900)	(2,495,850)	(2,242,750)	(2,630,150)
Town Planning & Regional Development	(2,960,630)	(2,929,420)	(2,627,489)	(2,896,010)
Community Development & Programs	(1,934,210)	(1,962,510)	(1,381,270)	(1,809,050)
Economic Development	(758,000)	(768,200)	(743,191)	(859,410)
Place Management	(1,556,550)	(1,589,300)	(1,349,875)	(1,633,100)
Public Art	(157,540)	(157,540)	(235,930)	(151,970)
Library/Museum	(2,288,090)	(2,314,760)	(2,308,455)	(2,377,820)
Lord's	(6,062,830)	(5,956,150)	(5,823,484)	(6,023,990)
Operations Centre	(203,430)	(203,430)	(238,900)	(204,265)
Waste Services/Waste Operations	(5,533,000)	(5,651,340)	(5,181,850)	(6,021,840)
Plant Operations	(646,210)	(733,960)	(839,000)	(691,420)
Parks Services/Parks Operations/Parks Road Reserve Operations	(6,909,900)	(6,995,960)	(6,804,610)	(7,298,425)
Infrastructure Services/Infrastructure Operations	(6,173,170)	(6,185,030)	(5,145,069)	(5,721,505)
Undergrounding Powerlines	(217,010)	(217,010)	(217,010)	(203,350)
Facilities Management	(1,323,940)	(1,336,840)	(1,409,686)	(1,314,170)
Total Operating Expenditure	(55,583,780)	(57,535,180)	(55,182,664)	(61,950,915)
OVERHEAD RECOVERY				
Executive Management	1,443,160	1,593,160	1,232,780	1,828,210
Communications & Engagement	970,690	1,002,590	966,040	1,063,160
Information Services	2,273,810	2,361,810	2,631,870	2,866,860
Human Resources	953,650	1,097,650	1,224,480	1,051,360
Financial Services	1,785,000	1,785,000	1,795,690	1,673,530
Customer Services	687,640	699,640	749,880	739,760
Plant Operations	646,210	727,460	829,890	691,420
Operations Centre	203,430	203,430	238,900	204,265
Total Overhead Recovery	8,963,590	9,470,740	9,669,530	10,118,565
NET RESULT	(165,520)	239,965	3,299,944	(323,758)

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
EXECUTIVE MANAGEMENT				
REVENUE				
Other Revenue	0	0	(180)	0
Gain on Disposal of Non-current Assets	(2,000)	(2,000)	0	(20,000)
TOTAL REVENUE	(2,000)	(2,000)	(180)	(20,000)
EXPENDITURE				
Employee Costs	1,353,360	1,503,360	1,130,210	1,756,410
Administration Expenses	24,990	24,990	24,990	24,990
Operational Expenses	46,890	46,890	43,910	46,890
Depreciation	19,920	19,920	33,850	19,920
Corporate Overhead Recovered	(1,443,160)	(1,593,160)	(1,232,780)	(1,828,210)
TOTAL EXPENDITURE	2,000	2,000	180	20,000
TOTAL EXECUTIVE MANAGEMENT	0	0	0	0
MEMBERS OF COUNCIL				
EXPENDITURE				
Administration Expenses	6,430	6,430	8,500	6,430
Operational Expenses	4,120	4,120	15,230	4,120
Other Expenses	361,120	361,120	354,120	428,160
Depreciation	230	230	0	230
Corporate Overhead Allocated	622,470	772,460	661,610	1,070,820
TOTAL EXPENDITURE	994,370	1,144,360	1,039,460	1,509,760
TOTAL MEMBERS OF COUNCIL	994,370	1,144,360	1,039,460	1,509,760
OTHER GOVERNANCE				
REVENUE				
Other Revenue	0	0	(2,620)	0
TOTAL REVENUE	0	0	(2,620)	0
EXPENDITURE				
Employee Costs	569,130	569,130	538,330	615,180
Administration Expenses	0	0	3,440	0
Operational Expenses	91,940	91,940	48,830	101,940
Recurrent Projects	82,700	82,700	10,000	83,000
Non-recurrent Projects	49,500	35,450	0	35,450
Corporate Overhead Allocated	741,150	813,390	699,350	930,640
TOTAL EXPENDITURE	1,534,420	1,592,610	1,299,950	1,766,210
TOTAL OTHER GOVERNANCE	1,534,420	1,592,610	1,297,330	1,766,210

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
COMMUNICATIONS & ENGAGEMENT				
EXPENDITURE				
Employee Costs	692,220	692,220	648,730	720,230
Administration Expenses	1,240	1,240	1,210	1,240
Operational Expenses	204,460	221,360	305,980	256,920
Recurrent Projects	67,620	67,620	4,120	79,620
Non-recurrent Projects	5,150	20,150	6,000	5,150
Corporate Overhead Recovered	(970,690)	(1,002,590)	(966,040)	(1,063,160)
TOTAL EXPENDITURE	0	0	0	0
TOTAL COMMUNICATIONS & ENGAGEMENT	0	0	0	0
HUMAN RESOURCES				
REVENUE				
Other Revenue	0	0	(1,280)	0
TOTAL REVENUE	0	0	(1,280)	0
EXPENDITURE				
Employee Costs	634,120	634,120	603,250	661,610
Administration Expenses	930	930	900	930
Operational Expenses	239,060	383,060	524,910	239,060
Recurrent Projects	79,540	79,540	96,700	89,760
Non-recurrent Projects	0	0	0	60,000
Corporate Overhead Recovered	(953,650)	(1,097,650)	(1,224,480)	(1,051,360)
TOTAL EXPENDITURE	0	0	1,280	0
TOTAL HUMAN RESOURCES	0	0	0	0
INSURANCE AND RECOUPS				
REVENUE				
Other Revenue	(70,000)	(70,000)	(94,380)	(70,000)
TOTAL REVENUE	(70,000)	(70,000)	(94,380)	(70,000)
EXPENDITURE				
Other Expenses	70,000	70,000	702,280	70,000
TOTAL EXPENDITURE	70,000	70,000	702,280	70,000
TOTAL INSURANCE AND RECOUPS	0	0	607,900	0

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
FINANCIAL SERVICES				
REVENUE				
Other Revenue	(38,000)	(38,000)	(43,000)	(38,000)
TOTAL REVENUE	(38,000)	(38,000)	(43,000)	(38,000)
EXPENDITURE				
Employee Costs	1,139,820	1,139,820	988,350	1,202,800
Administration Expenses	114,690	114,690	141,600	128,030
Operational Expenses	319,900	319,900	637,450	210,200
Recurrent Projects	193,090	193,090	61,980	165,000
Non-recurrent Projects	50,000	50,000	0	0
Depreciation	5,500	5,500	9,310	5,500
Corporate Overhead Recovered	(1,785,000)	(1,785,000)	(1,795,690)	(1,673,530)
TOTAL EXPENDITURE	38,000	38,000	43,000	38,000
TOTAL FINANCIAL SERVICES	0	0	0	0
RATES				
REVENUE				
General Rates	(23,552,549)	(23,552,549)	(23,552,560)	(24,819,238)
Minimum Rates	(1,782,620)	(1,782,620)	(1,782,620)	(1,579,130)
Interim Rates	(435,000)	(360,000)	(392,780)	(320,000)
Back Rates	(5,000)	(5,000)	26,260	(5,000)
Less Rates Write Offs	0	0	80	0
Statutory Fees & Charges	(150,000)	(150,000)	(145,000)	(150,000)
Other Revenue	(127,000)	(127,000)	(170,000)	(127,000)
TOTAL REVENUE	(26,052,169)	(25,977,169)	(26,016,620)	(27,000,368)
TOTAL RATES	(26,052,169)	(25,977,169)	(26,016,620)	(27,000,368)
OTHER GENERAL PURPOSE INCOME				
REVENUE				
Operating Grants & Subsidies	(36,680)	(162,930)	(162,950)	(562,680)
Other Revenue	(342,440)	(1,640,340)	(2,263,734)	(2,103,460)
TOTAL REVENUE	(379,120)	(1,803,270)	(2,426,684)	(2,666,140)
EXPENDITURE				
Corporate Overhead Allocated	480,380	493,410	595,020	581,120
TOTAL EXPENDITURE	480,380	493,410	595,020	581,120
TOTAL OTHER GENERAL PURPOSE INCOME	101,260	(1,309,860)	(1,831,664)	(2,085,020)

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
INFORMATION SERVICES				
REVENUE				
Other Revenue	0	(14,400)	(14,420)	0
TOTAL REVENUE	0	(14,400)	(14,420)	0
EXPENDITURE				
Employee Costs	1,291,250	1,291,250	1,140,140	1,310,110
Administration Expenses	7,090	7,090	5,790	7,090
Operational Expenses	676,470	711,470	881,030	1,172,080
Recurrent Projects	40,180	107,580	89,660	75,180
Non-recurrent Projects	0	0	0	43,280
Depreciation	258,820	258,820	522,840	258,820
Loss on Disposal of Non-current Assets	0	0	6,830	300
Corporate Overhead Recovered	(2,273,810)	(2,361,810)	(2,631,870)	(2,866,860)
TOTAL EXPENDITURE	0	14,400	14,420	0
TOTAL INFORMATION SERVICES	0	0	0	0
CUSTOMER RELATIONS				
REVENUE				
Statutory Fees & Charges	0	0	(250)	0
TOTAL REVENUE	0	0	(250)	0
EXPENDITURE				
Employee Costs	492,070	492,070	479,350	545,390
Administration Expenses	76,220	66,220	76,220	76,220
Operational Expenses	97,000	107,000	114,850	97,000
Recurrent Projects	16,500	28,500	32,000	10,300
Depreciation	5,850	5,850	47,710	5,850
Loss on Disposal of Non-current Assets	0	0	0	5,000
Corporate Overhead Recovered	(687,640)	(699,640)	(749,880)	(739,760)
TOTAL EXPENDITURE	0	0	250	0
TOTAL CUSTOMER SERVICES	0	0	0	0
PROPERTY & ASSET SERVICES				
EXPENDITURE				
Employee Costs	692,720	692,720	672,160	977,080
Administration Expenses	4,340	4,340	2,760	9,020
Operational Expenses	97,660	97,660	80,260	106,560
Recurrent Projects	41,210	41,210	6,500	45,010
Non-recurrent Projects	51,510	181,510	131,510	201,510
Corporate Overhead Allocated	346,670	365,510	334,140	364,400
TOTAL EXPENDITURE	1,234,110	1,382,950	1,227,330	1,703,580
TOTAL PROPERTY & ASSET SERVICES	1,234,110	1,382,950	1,227,330	1,703,580

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
INVESTMENT PROPERTIES				
REVENUE				
Hire Fees/Lease Income	(5,107,120)	(5,107,120)	(5,461,330)	(4,886,340)
Other Revenue	(591,300)	(756,800)	(773,490)	(591,300)
TOTAL REVENUE	(5,698,420)	(5,863,920)	(6,234,820)	(5,477,640)
EXPENDITURE				
Operational Expenses	865,980	1,018,630	1,551,995	865,980
Other Expenses	95,200	95,200	91,130	95,200
Depreciation	90	90	90	90
TOTAL EXPENDITURE	961,270	1,113,920	1,643,215	961,270
TOTAL INVESTMENT PROPERTIES	(4,737,150)	(4,750,000)	(4,591,605)	(4,516,370)
COMMERCIAL PARKING				
REVENUE				
Parking Fees & Permits	(2,675,701)	(3,017,426)	(2,846,620)	(3,046,739)
Other Revenue	(26,000)	0	0	0
TOTAL REVENUE	(2,701,701)	(3,017,426)	(2,846,620)	(3,046,739)
EXPENDITURE				
Employee Costs	255,530	255,530	284,020	30,180
Administration Expenses	80,150	80,150	75,000	80,150
Operational Expenses	475,050	521,050	561,367	421,770
Recurrent Projects	55,000	55,000	0	55,000
Corporate Overhead Allocated	246,250	261,360	248,480	276,130
TOTAL EXPENDITURE	1,111,980	1,173,090	1,168,867	863,230
TOTAL COMMERCIAL PARKING	(1,589,721)	(1,844,336)	(1,677,753)	(2,183,509)
PROJECT MANAGEMENT				
EXPENDITURE				
Employee Costs	0	188,200	0	228,750
Recurrent Projects	0	0	0	2,833,400
TOTAL EXPENDITURE	0	188,200	0	3,062,150
TOTAL PROJECT MANAGEMENT	0	188,200	0	3,062,150

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
ECONOMIC DEVELOPMENT				
EXPENDITURE				
Employee Costs	301,370	301,370	275,520	315,530
Administration Expenses	5,590	5,590	5,590	5,590
Operational Expenses	36,030	36,030	8,000	14,160
Other Expenses	20,000	20,000	20,000	20,000
Recurrent Projects	267,410	263,460	271,571	289,840
Non Recurrent Projects	19,800	19,800	0	19,800
Depreciation	9,900	9,900	18,140	9,900
Corporate Overhead Allocated	97,900	112,050	144,370	184,590
TOTAL EXPENDITURE	758,000	768,200	743,191	859,410
TOTAL ECONOMIC DEVELOPMENT	758,000	768,200	743,191	859,410
PLACE MANAGEMENT				
EXPENDITURE				
Employee Costs	543,880	543,880	440,240	623,590
Administration Expenses	1,590	1,590	1,745	1,590
Operational Expenses	552,500	552,500	559,170	534,760
Other Expenses	82,000	82,000	52,650	111,350
Recurrent Projects	165,760	172,760	93,680	143,780
Non Recurrent Projects	42,820	42,820	42,820	21,810
Loss on Disposal of Non-current Assets	0	0	0	250
Corporate Overhead Allocated	168,000	193,750	159,570	195,970
TOTAL EXPENDITURE	1,556,550	1,589,300	1,349,875	1,633,100
TOTAL PLACE MANAGEMENT	1,556,550	1,589,300	1,349,875	1,633,100
PUBLIC ART				
EXPENDITURE				
Employee Costs	50,460	50,460	52,690	52,990
Operational Expenses	107,080	107,080	107,080	98,980
Non-recurrent Projects	0	0	76,160	0
TOTAL EXPENDITURE	157,540	157,540	235,930	151,970
TOTAL PUBLIC ART	157,540	157,540	235,930	151,970

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
HEALTH SERVICES				
REVENUE				
Operating Grants & Subsidies	0	(7,500)	(7,480)	0
Statutory Fees & Charges	(81,600)	(81,600)	(56,460)	(81,600)
Fines & Penalties	(10,000)	(10,000)	(16,640)	(10,000)
Gain on Disposal of Non-current Assets	0	0	0	(4,750)
TOTAL REVENUE	(91,600)	(99,100)	(80,580)	(96,350)
EXPENDITURE				
Employee Costs	606,460	606,460	562,770	687,010
Administration Expenses	15,910	15,910	17,080	15,910
Operational Expenses	41,660	436,160	379,733	241,660
Other Expenses	5,500	5,500	2,500	5,500
Recurrent Projects	19,000	9,000	2,000	9,000
Non-recurrent Projects	40,000	20,000	270	19,500
Depreciation	13,890	13,890	12,960	13,890
Loss on Disposal of Non-current Assets	5,130	5,130	0	0
Corporate Overhead Allocated	423,280	441,100	476,230	506,460
Operations Centre Allocated	9,760	9,760	11,460	16,140
TOTAL EXPENDITURE	1,180,590	1,562,910	1,465,003	1,515,070
TOTAL HEALTH SERVICES	1,088,990	1,463,810	1,384,423	1,418,720
BUILDING SERVICES				
REVENUE				
Statutory Fees & Charges	(176,060)	(206,060)	(206,670)	(176,060)
Fines & Penalties	(4,500)	(4,500)	0	(4,500)
Other Revenue	(8,000)	(8,000)	(73,670)	(8,000)
TOTAL REVENUE	(188,560)	(218,560)	(280,340)	(188,560)
EXPENDITURE				
Employee Costs	306,700	344,100	157,570	353,630
Administration Expenses	1,630	1,630	1,780	6,100
Operational Expenses	38,550	38,550	234,220	38,550
Other Expenses	500	500	70,500	500
Recurrent Projects	5,120	5,120	5,120	2,060
Corporate Overhead Allocated	311,210	324,690	355,000	400,330
Operations Centre Allocated	7,590	7,590	8,910	0
TOTAL EXPENDITURE	671,300	722,180	833,100	801,170
TOTAL BUILDING SERVICES	482,740	503,620	552,760	612,610

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
COMPLIANCE SERVICES				
REVENUE				
Statutory Fees & Charges	(27,000)	(27,000)	(21,280)	(27,000)
Parking Fees & Permits	(12,000)	(12,000)	(8,640)	(12,000)
Fines & Penalties	(1,156,300)	(1,056,300)	(842,440)	(1,006,300)
Other Revenue	(16,000)	(16,000)	(2,380)	(16,000)
TOTAL REVENUE	(1,211,300)	(1,111,300)	(874,740)	(1,061,300)
EXPENDITURE				
Employee Costs	1,209,070	1,209,070	1,066,200	1,265,780
Administration Expenses	81,420	81,420	96,650	86,070
Operational Expenses	176,200	176,200	166,390	176,200
Other Expenses	215,520	215,520	116,370	215,520
Non-recurrent Projects	50,000	50,000	0	50,000
Depreciation	102,380	102,380	113,740	102,380
Loss on Disposal of Non-current Assets	0	0	0	10,000
Corporate Overhead Allocated	608,320	637,270	655,230	691,180
Operations Centre Allocated	23,990	23,990	28,170	33,020
TOTAL EXPENDITURE	2,466,900	2,495,850	2,242,750	2,630,150
TOTAL COMPLIANCE SERVICES	1,255,600	1,384,550	1,368,010	1,568,850
TOWN PLANNING & REGIONAL DEVELOPMENT				
REVENUE				
Operating Grants & Subsidies	0	0	(17,890)	0
Statutory Fees & Charges	(237,200)	(149,200)	(164,660)	(237,200)
Fines and Penalties	(1,000)	(1,000)	(500)	(1,000)
Other Revenue	(500)	(500)	0	(500)
TOTAL REVENUE	(238,700)	(150,700)	(183,050)	(238,700)
EXPENDITURE				
Employee Costs	1,236,140	1,236,140	1,290,960	1,359,650
Administration Expenses	4,560	4,560	4,560	4,560
Operational Expenses	184,770	284,370	274,139	147,370
Other Expenses	0	0	5,000	0
Recurrent Projects	676,760	676,760	306,000	565,110
Non-recurrent Projects	230,400	35,400	37,150	0
Depreciation	240	240	0	240
Corporate Overhead Allocated	627,760	691,950	709,680	819,080
TOTAL EXPENDITURE	2,960,630	2,929,420	2,627,489	2,896,010
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	2,721,930	2,778,720	2,444,439	2,657,310

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
COMMUNITY DEVELOPMENT & PROGRAMS				
REVENUE				
Other Revenue	0	(5,000)	(13,135)	(15,000)
TOTAL REVENUE	0	(5,000)	(13,135)	(15,000)
EXPENDITURE				
Employee Costs	715,260	715,260	492,960	712,650
Administration Expenses	4,370	4,370	5,800	4,370
Operational Expenses	355,570	346,570	291,270	311,570
Other Expenses	135,000	135,000	95,000	135,000
Recurrent Projects	127,000	122,100	63,500	87,000
Non-recurrent Projects	270,010	270,010	83,400	125,610
Corporate Overhead Allocated	327,000	369,200	349,340	432,850
TOTAL EXPENDITURE	1,934,210	1,962,510	1,381,270	1,809,050
TOTAL COMMUNITY DEVELOPMENT	1,934,210	1,957,510	1,368,135	1,794,050
LIBRARY				
REVENUE				
Other Grants	(6,200)	(1,200)	(1,200)	(6,200)
Fines & Penalties	(2,500)	(2,500)	(180)	0
Other Revenue	(12,000)	(12,000)	(6,140)	(12,000)
TOTAL REVENUE	(20,700)	(15,700)	(7,520)	(18,200)
EXPENDITURE				
Employee Costs	1,148,560	1,148,560	1,126,430	1,185,820
Administration Expenses	27,800	27,800	28,450	28,450
Operational Expenses	175,230	175,230	173,280	177,230
Recurrent Projects	11,290	11,290	11,330	11,290
Non-recurrent Projects	4,670	4,670	4,670	4,670
Depreciation	8,730	8,730	13,910	8,730
Corporate Overhead Allocated	302,090	324,770	347,700	362,350
Centre Maintenance Allocated	173,220	173,220	162,000	173,220
TOTAL EXPENDITURE	1,851,590	1,874,270	1,867,770	1,951,760
TOTAL LIBRARY	1,830,890	1,858,570	1,860,250	1,933,560
SUBIACO MUSEUM				
REVENUE				
Other Revenue	(300)	(5,300)	(4,450)	(300)
TOTAL REVENUE	(300)	(5,300)	(4,450)	(300)
EXPENDITURE				
Employee Costs	212,550	212,550	252,660	249,480
Administration Expenses	6,330	9,330	6,630	6,980
Operational Expenses	53,540	53,540	41,705	54,540
Recurrent Projects	32,280	32,280	32,280	8,240
Non-recurrent Projects	50,000	52,000	34,560	30,000
Corporate Overhead Allocated	54,570	53,560	49,880	49,590
Centre Maintenance Allocated	27,230	27,230	22,970	27,230
TOTAL EXPENDITURE	436,500	440,490	440,685	426,060
TOTAL MUSEUM	436,200	435,190	436,235	425,760

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
LORDS SPORTS				
REVENUE				
Hire Fees/Lease Income	(1,220,000)	(1,220,000)	(1,105,000)	(1,230,000)
Other Revenue	(1,000)	(1,000)	(1,000)	0
TOTAL REVENUE	(1,221,000)	(1,221,000)	(1,106,000)	(1,230,000)
EXPENDITURE				
Employee Costs	491,700	491,700	507,203	458,410
Administration Expenses	15,000	15,000	15,000	15,000
Operational Expenses	34,800	34,800	70,230	37,600
Other Expenses	2,000	2,000	2,000	2,000
Lords Overhead Allocated	947,250	965,870	902,980	965,630
TOTAL EXPENDITURE	1,490,750	1,509,370	1,497,413	1,478,640
TOTAL LORDS SPORTS	269,750	288,370	391,413	248,640
LORDS GROUP FITNESS				
REVENUE				
Hire Fees/Lease Income	(5,000)	(5,000)	(1,900)	(2,000)
Other Revenue	(750,000)	(750,000)	(756,460)	(764,000)
TOTAL REVENUE	(755,000)	(755,000)	(758,360)	(766,000)
EXPENDITURE				
Employee Costs	485,520	485,520	385,470	476,310
Administration Expenses	7,000	7,000	7,500	7,000
Operational Expenses	105,300	105,300	108,480	105,300
Other Expenses	1,000	1,000	1,000	1,000
Lords Overhead Allocated	541,330	552,520	556,530	632,480
TOTAL EXPENDITURE	1,140,150	1,151,340	1,058,980	1,222,090
TOTAL LORDS GROUP FITNESS	385,150	396,340	300,620	456,090
LORDS GYM				
REVENUE				
Hire Fees/Lease Income	(12,000)	(12,000)	(12,000)	(12,000)
Other Revenue	(745,000)	(745,000)	(743,460)	(754,000)
TOTAL REVENUE	(757,000)	(757,000)	(755,460)	(766,000)
EXPENDITURE				
Employee Costs	391,400	391,400	355,430	357,270
Administration Expenses	7,000	7,000	7,000	7,000
Operational Expenses	146,300	146,300	157,900	146,300
Other Expenses	1,000	1,000	1,510	1,000
Lords Overhead Allocated	570,040	582,370	582,070	657,220
TOTAL EXPENDITURE	1,115,740	1,128,070	1,103,910	1,168,790
TOTAL LORDS GYM	358,740	371,070	348,450	402,790

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
LORDS CAFE				
REVENUE				
Hire Fees/Lease Income	(5,000)	(5,000)	(2,000)	0
Other Revenue	(438,000)	(267,000)	(263,565)	(193,060)
TOTAL REVENUE	(443,000)	(272,000)	(265,565)	(193,060)
EXPENDITURE				
Employee Costs	346,070	217,070	254,730	145,810
Administration Expenses	9,000	9,000	6,103	4,700
Operational Expenses	240,000	184,000	165,208	98,670
Lords Overhead Allocated	230,650	235,600	238,860	271,230
TOTAL EXPENDITURE	825,720	645,670	664,901	520,410
TOTAL LORDS CAFE	382,720	373,670	399,336	327,350
LORDS CRECHE				
REVENUE				
Other Revenue	(40,000)	(40,000)	(40,000)	(40,000)
TOTAL REVENUE	(40,000)	(40,000)	(40,000)	(40,000)
EXPENDITURE				
Employee Costs	144,570	144,570	114,370	162,350
Operational Expenses	5,000	5,000	5,100	5,000
Other Expenses	0	0	70	0
Lords Overhead Allocated	165,810	168,660	173,090	206,850
TOTAL EXPENDITURE	315,380	318,230	292,630	374,200
TOTAL LORDS CRECHE	275,380	278,230	252,630	334,200
LORDS ADMINISTRATION				
REVENUE				
Other Revenue	(1,000)	(1,000)	(5,366)	(1,000)
TOTAL REVENUE	(1,000)	(1,000)	(5,366)	(1,000)
EXPENDITURE				
Employee Costs	1,204,850	1,208,350	1,053,900	1,528,290
Administration Expenses	53,800	53,800	60,220	57,740
Operational Expenses	719,500	730,000	794,350	724,650
Other Expenses	68,030	68,030	58,810	68,030
Depreciation	418,200	418,200	446,330	418,200
Loss on Disposal of Non-current Assets	580	580	0	0
Corporate Overhead Allocated	913,040	964,510	975,270	981,260
Lords Overhead Recovered	(3,377,000)	(3,442,470)	(3,383,514)	(3,777,170)
TOTAL EXPENDITURE	1,000	1,000	5,366	1,000
TOTAL LORDS ADMINISTRATION	0	0	0	0

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
LORDS POOL				
REVENUE				
Hire Fees/Lease Income	(60,000)	(60,000)	(47,420)	(62,000)
Other Revenue	(17,000)	(17,000)	(12,426)	(18,000)
TOTAL REVENUE	(77,000)	(77,000)	(59,846)	(80,000)
EXPENDITURE				
Operational Expenses	32,000	32,000	18,500	34,000
Lords Overhead Allocated	369,780	375,400	356,200	410,240
TOTAL EXPENDITURE	401,780	407,400	374,700	444,240
TOTAL LORDS POOL	324,780	330,400	314,854	364,240
LORDS FACILITIES				
REVENUE				
Hire Fees/Lease Income	(175,000)	(175,000)	(175,000)	(180,000)
TOTAL REVENUE	(175,000)	(175,000)	(175,000)	(180,000)
EXPENDITURE				
Operational Expenses	72,000	84,850	77,850	72,000
Lords Overhead Allocated	357,290	362,760	338,680	380,220
TOTAL EXPENDITURE	429,290	447,610	416,530	452,220
TOTAL LORDS FACILITIES	254,290	272,610	241,530	272,220
RECREATION & COMMUNITY FACILITIES ADMINISTRATION				
REVENUE				
Operating Grants & Subsidies	(500)	(500)	(500)	(500)
TOTAL REVENUE	(500)	(500)	(500)	(500)
EXPENDITURE				
Employee Costs	133,170	133,170	159,950	93,100
Other Expenses	15,000	15,000	14,000	16,000
Corporate Overhead Allocated	194,850	199,290	235,104	253,300
TOTAL EXPENDITURE	343,020	347,460	409,054	362,400
TOTAL RECREATION & COMMUNITY FACILITIES ADMINISTRATION	342,520	346,960	408,554	361,900

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
OPERATIONS CENTRE OVERHEADS				
EXPENDITURE				
Employee Costs	1,500	1,500	2,200	1,500
Administration Expenses	20,760	20,760	19,510	20,760
Operational Expenses	60,360	60,360	31,100	61,195
Centre Maintenance Allocated	120,810	120,810	186,090	120,810
Less Overhead Recovered	(203,430)	(203,430)	(238,800)	(204,265)
Less Centre Maintenance Recovered	0	0	(100)	0
TOTAL EXPENDITURE	0	0	0	0
TOTAL OPERATIONS CENTRE OVERHEADS	0	0	0	0
PARKS SERVICES OVERHEADS				
REVENUE				
Operating Grants & Subsidies	0	0	(6,330)	0
Gain on Disposal of Non-current Assets	0	0	0	0
TOTAL REVENUE	0	0	(6,330)	0
EXPENDITURE				
Employee Costs	1,381,630	1,432,230	1,281,430	1,561,860
Administration Expenses	39,170	39,170	39,590	33,430
Operational Expenses	113,480	113,480	74,580	113,480
Other Expenses	31,930	31,930	40,040	31,930
Recurrent Projects	233,800	200,800	172,340	137,500
Non-recurrent Projects	241,970	254,970	152,070	254,970
Depreciation	31,350	31,350	15,590	31,350
Loss on Disposal of Non-current Assets	6,000	6,000	0	6,000
Corporate Overhead Allocated	72,500	72,500	85,150	78,770
Less Overheads Recovered	(2,151,830)	(2,182,430)	(1,854,460)	(2,249,290)
TOTAL EXPENDITURE	0	0	6,330	0
TOTAL PARKS SERVICES OVERHEADS	0	0	0	0
WASTE SERVICES OVERHEADS				
EXPENDITURE				
Employee Costs	492,820	525,020	489,610	587,240
Administration Expenses	11,430	11,430	11,000	11,990
Operational Expenses	15,560	15,560	25,430	16,560
Other Expenses	21,640	21,640	22,050	21,640
Recurrent Projects	10,300	10,300	0	20,800
Operations Centre Allocated	34,160	34,160	40,120	37,320
Less Overheads Recovered	(585,910)	(618,110)	(588,210)	(695,550)
TOTAL EXPENDITURE	0	0	0	0
TOTAL WASTE SERVICES OVERHEADS	0	0	0	0

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
WASTE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	0	(51,800)	(51,802)	0
Waste Service Charges	(4,831,490)	(4,831,490)	(4,898,360)	(5,341,420)
Other Revenue	(51,300)	(51,300)	(82,790)	(51,000)
Gain on Disposal of Non-current Assets	0	0	0	(45,000)
TOTAL REVENUE	(4,882,790)	(4,934,590)	(5,032,952)	(5,437,420)
EXPENDITURE				
Operational Expenses	3,618,310	3,650,510	3,869,260	3,957,880
Other Expenses	0	0	900	0
Depreciation	537,020	537,020	73,630	537,020
Loss on Disposal of Non-current Assets	73,960	73,960	0	60,000
Corporate Overhead Allocated	377,680	400,410	375,990	426,370
TOTAL EXPENDITURE	4,606,970	4,661,900	4,319,780	4,981,270
TOTAL WASTE OPERATIONS	(275,820)	(272,690)	(713,172)	(456,150)
WASTE ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	547,410	600,260	463,520	632,590
Corporate Overhead Allocated	378,620	389,180	398,550	407,980
TOTAL EXPENDITURE	926,030	989,440	862,070	1,040,570
TOTAL WASTE ROAD RESERVE OPERATIONS	926,030	989,440	862,070	1,040,570
PLANT OPERATIONS				
REVENUE				
Other Revenue	0	(6,500)	(9,050)	0
Other Revenue	0	0	(60)	0
TOTAL REVENUE	0	(6,500)	(9,110)	0
EXPENDITURE				
Employee Costs	158,400	158,400	158,260	164,760
Administration Expenses	16,190	22,690	10,620	19,270
Operational Expenses	463,520	544,770	662,030	497,840
Other Expenses	8,100	8,100	8,090	9,550
Less Plant Operations Recovered	(646,210)	(727,460)	(829,890)	(691,420)
TOTAL EXPENDITURE	0	6,500	9,110	0
TOTAL PLANT OPERATIONS	0	0	0	0

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
PARKS OPERATIONS				
REVENUE				
Capital Grants & Subsidies	(80,000)	(80,000)	(80,000)	0
Hire Fees/Lease Income	(13,000)	(13,000)	(15,000)	(13,000)
Other Revenue	(65,000)	(65,000)	(114,430)	(95,500)
Gain on Disposal of Non-current Assets	0	0	(22,560)	(9,840)
TOTAL REVENUE	(158,000)	(158,000)	(231,990)	(118,340)
EXPENDITURE				
Operational Expenses	2,204,700	2,232,900	2,076,610	2,339,250
Other Expenses	22,970	22,970	22,970	19,180
Depreciation	1,291,490	1,291,490	1,037,830	1,309,560
Loss on Disposal of Non-current Assets	29,110	29,110	0	33,360
Corporate Overhead Allocated	1,259,680	1,273,740	1,101,540	1,264,540
TOTAL EXPENDITURE	4,807,950	4,850,210	4,238,950	4,965,890
TOTAL PARKS OPERATIONS	4,649,950	4,692,210	4,006,960	4,847,550
PARKS SERVICES ROAD RESERVE OPERATIONS				
EXPENDITURE				
Operational Expenses	1,736,380	1,758,780	2,150,270	1,909,075
Corporate Overhead Allocated	365,570	386,970	409,060	423,460
TOTAL EXPENDITURE	2,101,950	2,145,750	2,559,330	2,332,535
TOTAL PARKS SERVICES ROAD RESERVE OPERATIONS	2,101,950	2,145,750	2,559,330	2,332,535
INFRASTRUCTURE SERVICES OVERHEADS				
REVENUE				
Statutory Fees & Charges	(23,500)	(23,500)	(23,500)	(23,500)
Other Revenue	(6,000)	(6,000)	(21,270)	(6,000)
TOTAL REVENUE	(29,500)	(29,500)	(44,770)	(29,500)
EXPENDITURE				
Employee Costs	1,536,580	1,545,780	1,339,290	1,492,430
Administration Expenses	52,880	52,880	32,500	52,880
Operational Expenses	99,600	99,600	364,939	99,600
Other Expenses	86,280	86,280	173,950	86,280
Recurrent Projects	794,750	728,650	274,740	526,160
Non-recurrent Projects	309,300	309,300	0	0
Depreciation	38,050	38,050	56,850	38,050
Loss on Disposal of Non-current Assets	3,840	3,840	0	5,000
Operations Centre Allocated	55,430	55,430	65,090	39,015
Less Overheads Recovered	(2,947,210)	(2,890,310)	(2,262,589)	(2,309,915)
TOTAL EXPENDITURE	29,500	29,500	44,770	29,500
TOTAL INFRASTRUCTURE SERVICES OVERHEADS	0	0	0	0

Budget Management Report

	Adopted Budget 2022-23	Revised Budget 2022-23	Estimated Actuals 2022-23	Adopted Budget 2023-24
INFRASTRUCTURE ROAD RESERVE OPERATIONS				
REVENUE				
Operating Grants & Subsidies	(75,000)	(75,000)	(74,740)	(75,000)
Capital Grants & Subsidies	(965,060)	(1,188,570)	(725,190)	(2,400,855)
Other Revenue	(30,000)	(30,000)	(32,000)	(30,000)
Gain on Disposal of Plant & Equipment	(12,150)	(12,150)	(21,520)	(13,000)
TOTAL REVENUE	(1,082,210)	(1,305,720)	(853,450)	(2,518,855)
EXPENDITURE				
Operational Expenses	1,521,700	1,559,300	1,374,910	1,551,040
Other Expenses	580	15,580	17,110	600
Depreciation	2,752,730	2,752,730	2,275,450	2,802,170
Loss on Disposal of Non-current Assets	9,680	9,680	0	0
Corporate Overhead Allocated	1,858,980	1,818,240	1,432,829	1,338,195
TOTAL EXPENDITURE	6,143,670	6,155,530	5,100,299	5,692,005
TOTAL INFRASTRUCTURE ROAD RESERVE OPERATIONS	5,061,460	4,849,810	4,246,849	3,173,150
UNDERGROUNDING POWERLINES				
EXPENDITURE				
Other Expenses	217,010	217,010	217,010	203,350
TOTAL EXPENDITURE	217,010	217,010	217,010	203,350
TOTAL UNDERGROUNDING POWERLINES	217,010	217,010	217,010	203,350
FACILITIES MANAGEMENT				
REVENUE				
Capital Grants & Subsidies	0	(39,650)	(84,590)	0
Hire Fees/Lease Income	(125,520)	(125,520)	(242,030)	(196,900)
Other Revenue	(14,580)	(14,580)	(17,070)	(13,720)
TOTAL REVENUE	(140,100)	(179,750)	(343,690)	(210,620)
EXPENDITURE				
Administration Expenses	0	0	290	0
Operational Expenses	914,940	1,164,940	1,229,446	1,677,640
Other Expenses	256,840	256,840	230,940	249,090
Depreciation	653,060	653,060	673,830	653,060
Facility Overheads Allocated	134,160	147,060	131,860	146,770
Less Centre Maintenance Recovered	(635,060)	(885,060)	(856,680)	(1,412,390)
TOTAL EXPENDITURE	1,323,940	1,336,840	1,409,686	1,314,170
TOTAL FACILITIES MANAGEMENT	1,183,840	1,157,090	1,065,996	1,103,550

FEES & CHARGES

Fees and Charges
Table of Contents

Schedule of Fees and Charges.....1

CITY OF SUBIACO - FEES AND CHARGES 2023-2024

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
FINANCE/ADMIN:						
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	46.55	per enquiry	48.00	per enquiry	Exempt	N/A
- Orders & Requisitions	93.15	per enquiry	96.00	per enquiry	Exempt	N/A
Interest on Overdue Rates & Charges	7%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Interest on Overdue Sundry Debtors	7%	per annum or as amended by legislation	11%	per annum or as amended by legislation	Exempt	N/A
Dishonoured Cheque fee	15.00	per cheque or as charged by banks	15.00	per cheque or as charged by banks	Free	Excl. GST
FREEDOM OF INFORMATION ACT :						
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
WASTE SERVICES:						
Standard Residential Waste Service	315.00	per service	340.00	per service	Exempt	N/A
240 Litre Residential Waste Service	538.00	per service	580.00	per service	Exempt	N/A
360 Litre FOGO Residential Waste Service	N/A		843.00	per service	Exempt	N/A
Extra 120 Litre Residential Waste Service	346.50	per service	374.00	per service	Taxed	Incl. GST
Extra 240 Litre Residential Waste Service	591.80	per service	638.00	per service	Taxed	Incl. GST
Extra Caddy liners	N/A		6.20	per roll	Taxed	Incl. GST
Standard Commercial Waste Service	563.00	per service	607.00	per service	Exempt	N/A
660 Litre Commercial Waste Service	1,544.00	per service	1,664.00	per service	Exempt	N/A
1100 Litre commercial waste service	N/A		2,800.00	per service	Exempt	N/A
Extra 240 Litre Commercial Waste Service	619.30	per service	667.70	per service	Taxed	Incl. GST
Extra 660 Litre Commercial Waste Service	1,698.40	per service	1,830.40	per service	Taxed	Incl. GST
Extra 1100 Commercial waste service	N/A	per service	3,080.00	per service	Taxed	Incl. GST
Verge Valet for Commercial premises	N/A	per collection	165.00	per collection	Taxed	Incl. GST
PARKS:						
Booking Fee - Low Level Risk Event	120.00	once off booking fee	130.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Medium Level Risk Event	180.00	once off booking fee	195.00	once off booking fee	Taxed	Incl. GST
Booking Fee - High Level Risk Event	1,030.00	once off booking fee	1,110.00	once off booking fee	Taxed	Incl. GST
Booking Fee - Very High Level Risk Event	2,320.00	once off booking fee	2,500.00	once off booking fee	Taxed	Incl. GST
Hire fee - Commercial Medium Level Risk Event	82.80	per day or part	90.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial High Level Risk Event	186.30	per day or part	210.00	per day or part	Taxed	Incl. GST
Hire fee - Commercial Very High Level Risk Event	186.30	per day or part	210.00	per day or part	Taxed	Incl. GST
Bond - Low Level Risk Event	400.00	per event	430.00	per event	Exempt	N/A
Bond - Medium Level Risk Event	1,000.00	per event	1,080.00	per event	Exempt	N/A
Bond - High Level Risk Event	2,500.00	per event	2,700.00	per event	Exempt	N/A
Bond - Very High Level Risk Event	8,000.00	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
INFRASTRUCTURE						
Reviewing of obstruction permit applications						
- Residential skip bins (short term - 1 week)	37.10	per application	38.00	per application	Taxed	Incl. GST
- Residential permit (for construction works on verge)	109.15	per application	113.00	per application	Taxed	Incl. GST
- Commercial permit (for construction works on verge)	163.75	per application	170.00	per application	Taxed	Incl. GST
- Full traffic management assessment	218.35	per application	226.00	per application	Taxed	Incl. GST
- Re-issues commercial permits and traffic management assessment.	163.75	per application	170.00	per application	Taxed	Incl. GST
- Full traffic management assessment and road closures over 4 weeks (would require council approvals)	1,719.35	per application	1,780.00	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	81.85	per application	85.00	per application	Taxed	Incl. GST
TECHNICAL SERVICES:						
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	240.15	per hour	248.55	per hour	Taxed	Incl. GST
- Consultation	196.50	per hour	203.40	per hour	Taxed	Incl. GST
- Traffic Analysis	196.50	per hour	203.40	per hour	Taxed	Incl. GST
- Asset management Advice & Setting Program	196.50	per hour	203.40	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

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
ACCESS & AMENITY						
Parking Stations:						
Precinct 3: Daglish/Jolimont						
#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		1.50 per hour. Daily Max \$10.00	Taxed	Incl. GST
#44 Hay Street		1.50 per hour. Daily Max \$10.00		1.50 per hour. Daily Max \$10.00	Taxed	Incl. GST
#70 Stubbs Terrace		1.50 per hour. Daily Max \$10.00		1.50 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		1.50 per hour. Daily Max \$10.00	Taxed	Incl. GST
Precinct 4: Subiaco East						
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 \$9.00	Taxed	Incl. GST
#2 York Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#3 York Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#5 Subiaco Road		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#7 Olive Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#19 Roberts Road		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#20 Thomas Street		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#63 Roberts Road		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#43 York Street		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
#64 York Street		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 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 \$9.00	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		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
Precinct 5: Shenton Park						
#17 Onslow Road (Monday to Friday Inclusive)		2.50 per hour. First hour free, Daily Max \$15.00		2.50 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#17 Onslow Road (Saturday and Sunday)		2.50 per hour. First 3 hours free, Daily Max \$5.00		2.50 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		2.50 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#18 Derby Road (Saturday and Sunday)		2.50 per hour. First 3 hours free, Daily Max \$5.00		2.50 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		2.50 per hour. Daily Max \$15.00	Taxed	Incl. GST
Any additional short-term paid parking in Precinct 5		2.50 per hour. Limit Applies		2.50 per hour. Limit Applies	Taxed	Incl. GST
Precinct 6: Central Subiaco						
#9 Theatre Gardens		2.50 per hour. Daily Max \$15.00		2.50 per hour. Daily Max \$15.00	Taxed	Incl. GST
#32 Nicholson Road		2.50 per hour. Daily Max \$5.00		2.50 per hour. Daily Max \$5.00	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 6		2.50 per hour. Daily Max \$15.00		2.50 per hour. Daily Max \$15.00	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		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
Precinct 7: Subi Centro						
#28 Roydhouse Street (North side)		1.80 per hour. Daily Max \$9.00		1.80 per hour. Daily Max \$9.00	Taxed	Incl. GST
#71 Carter Lane		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 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 \$9.00	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		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
Precinct 8: Town Centre						
#4 Hensman Road		1.80 per hour. Daily Max \$12.00		1.80 per hour. Daily Max \$12.00	Taxed	Incl. GST
#11 Barker Road		2.20 per hour. First hour free, Daily Max \$12.00		2.20 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#12 Park Street		1.80 per hour. First hour free, 2 hour limit applies		1.80 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		2.20 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#14 Forrest Street		2.20 per hour. First hour free, Daily Max \$12.00		2.20 per hour. First hour free, Daily Max \$15.00	Taxed	Incl. GST
#16 Hensman Road		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 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		1.80 per hour. Daily Max \$12.00	Taxed	Incl. GST
#25 Barker Road		1.80 per hour. Daily Max \$12.00		1.80 per hour. Daily Max \$12.00	Taxed	Incl. GST
#26 Bagot Road		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
#27 Roberts Road		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST
#29 Rowland Street		Free First hour		Free First hour	Taxed	Incl. GST
- 2 hours		1.80 2 hours		1.80 2 hours	Taxed	Incl. GST
- 3 hours		4.50 3 hours		4.50 3 hours	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
ACCESS & AMENITY						
Precinct 8: Town Centre (continued)						
#30 Barker Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#36 Loretto Street	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	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 (half hour limit)	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 \$15.00	Taxed	Incl. GST
#62A Railway Road	Free	First hour	Free	First hour	Taxed	Incl. GST
- 2 hours	1.80	2 hours	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
#74 One Subiaco (Monday to Friday 8am to 6pm)	N/A	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)	N/A	Flat rate, first hour free	5.00	Flat rate, first hour free	Taxed	Incl. GST
#74 One Subiaco (Saturday and Sunday)	N/A	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	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
Any additional all day paid parking implemented or converted in Precinct 8	2.20	per hour. Daily Max \$12.00	2.50	per hour. Daily Max \$15.00	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	1.80	2 hours	Taxed	Incl. GST
- 3 hours	4.50	3 hours	4.50	3 hours	Taxed	Incl. GST
Other Parking Functions						
Special Purpose Parking Permits - 277 Barker Road parking stations	180.00	per month (\$10 per weekday)	200.00	per month (\$10 per weekday)	Taxed	Incl. GST
Special Purpose Parking Permits - Town Centre parking stations	180.00	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	any 12 month period	6.00	any 12 month period	Taxed	Incl. GST
Resident Permits - Replacement	31.00	each	31.00	each	Exempt	N/A
Visitors Permits - Replacement	31.00	each	31.00	each	Exempt	N/A
Second Visitor Permit	31.00	each	31.00	each	Exempt	N/A
Private Parking Compliance Service Registration	60.00	per registration	130.00	per registration	Taxed	Incl. GST
Private Parking Compliance Service Renewals	95.00	per year	100.00	per year	Taxed	Incl. GST
Private Parking Signs (small)	67.00	per sign	67.00	per sign	Taxed	Incl. GST
Private Parking Signs (large)	77.00	per sign	77.00	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	24.10	each or as amended by legislation	Taxed	Incl. GST
Event parking reservation	5.00	per bay/day or part thereof	20.00	per bay/day or part thereof	Taxed	Incl. GST
Forrest Square - Hire of Space	660.00	Per day or part thereof for half the space	683.10	Per day or part thereof for half the space	Taxed	Incl. GST
Forrest Square - Hire of Space	820.00	Per day or part thereof for whole space	848.70	Per day or part thereof for whole space	Taxed	Incl. GST
Amenity Functions						
Impounded Shopping Trolleys	25.85	each	30.00	each	Exempt	N/A
Impound Fee - Dogs One day	40.00	Refuge	40.00	Refuge	Taxed	Incl. GST
Impound Fee - Dogs After day one	10.00	per day (or as set by Shenton Park Dog Refuge)	10.00	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)	25.00	per day or part thereof (or as set by Cat Haven)	Taxed	Incl. GST
Abandoned Vehicle Release Fee						
Abandoned Vehicle Release Fee - Stage 1	129.40	each	133.95	each	Exempt	Incl. GST
Abandoned Vehicle Release Fee - Stage 2	279.45	each	290.00	each	Exempt	Incl. GST
Impounded & portable sign	69.35	each	70.00	each	Taxed	Incl. GST
Other Impounded Goods	62.10	per square metre of space occupied	65.00	per square metre of space occupied	Exempt	N/A
ANIMAL REGISTRATION						
Cat Registration						
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
Dog Registration						
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	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
HEALTH						
New Outdoor Dining Permit Application Fee	321.00	per application	350.00	per application	Exempt	N/A
Outdoor Dining Permit Renewal Fee	100.00	per year	100.00	per year	Exempt	N/A
Outdoor Dining Permit Transfer Fee	51.75	per application	60.00	per application	Exempt	N/A
Street Trading Permit Fee - Daily (Max 3 Days)	67.25	per day	70.00	per day	Exempt	N/A
Street Trading Permit Fee - Weekly	N/A		160.00	per week	Exempt	N/A
Street Trading Permit Fee - Monthly	134.55	per month	320.00	per month	Exempt	N/A
Street Trading Permit Fee - Annual	263.90	per year	900.00	per year	Exempt	N/A
Local Business Goods Display - Annual Fee Less Than 5sqm	N/A		360.00	per year	Exempt	N/A
Local Business Goods Display - Annual Fee 5sqm - 10sqm	N/A		700.00	per year	Exempt	N/A
Permanent Street Market Stall Holder Permit Application Fee	274.00	per application	285.00	per application	Exempt	N/A
Street Market Permit Fee - Annual	10.00	per stall per year to a maximum of \$350.00	1,500.00	per stall	Exempt	N/A
Street Market Permit Fee - Monthly	5.00	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)	52.00	per application	55.00	per application	Exempt	N/A
Food business annual risk assessment fee - high risk or 3 inspections	372.60	pro rata charges where business does not operate for full year	400.00	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	248.40	pro rata charges where business does not operate for full year	260.00	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	124.20	pro rata charges where business does not operate for full year	130.00	pro rata charges where business does not operate for full year	Exempt	N/A
Food business application fee (assessment of plans)	160.40	per application	200.00	per application	Taxed	Incl. GST
Food business re-inspection fee	155.25	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	130.00	per inspection, if additional inspection is determined to be required by an authorised officer under the Food Act 2008	Taxed	Incl. GST
Temporary food business administration fee	51.75	per notification to a maximum of \$150.00 per year	55.00	per notification to a maximum of \$150.00 per year	Exempt	N/A
Temporary food business administration fee - Charity and Community Group		per application	-	Per application	Exempt	N/A
Settlement enquiry - food business	129.40	per application	140.00	per application	Taxed	Incl. GST
Liquor Act Section 39 & 55 Certification & ETPS	129.40	per certificate	200.00	per certificate	Free	Excl. GST
Liquor Act Section 39 & 55 Certification & ETPS - Charitable and Not For Profit	N/A		-		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	N/A		700.00	per application	Exempt	N/A
Outdoor Decks - Renewal	N/A		1,000.00	per parking bay, per year	Exempt	N/A
Application for approved venue	15,000.00	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	77.65	per hour per request plus analysis cost	150.00	per hour per request plus analysis cost	Taxed	Incl. GST
Public Building - Inspection Fee	-		-	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	50.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 100 to 600 patrons	150.00	per application or as amended by legislation	150.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - 601 to 1 500 patrons	300.00	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) - 1 501 to 5 000 patrons	500.00	per application or as amended by legislation	500.00	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	650.00	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	871.00	per application or as amended by legislation	Exempt	N/A
Application for approval of a temporary event (public building) - Charitable or Community Based Not for Profit Organisation	Free	per application or as amended by legislation	-	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	362.25	per application	375.00	per application	Exempt	N/A
Registration of an offensive trade - Laundries, dry-cleaning establishments	147.00	per year or as amended by legislation	147.00	per year or as amended by legislation	Exempt	N/A
Registration of any other offensive trade not specified	298.00	per year or as amended by legislation	298.00	per year or as amended by legislation	Exempt	N/A
Noise Management Plan - Assessment Fee	N/A		250.00	per plan	Exempt	Incl GST
Noise Management Plan or Acoustic Report - reassessment fee	100.00	Per application	100.00	Per application	Taxed	Incl GST
Noise Management Plan - Late Application Fee	200	Per application	200.00	Per application	Taxed	Incl GST
Noise monitoring fee (per hour)	200	per hour	200.00	per hour	Taxed	inc GST
Aquatic - Start Up	N/A		50.00	per start up	Exempt	N/A
Aquatic - Annual Fee (Inspection and Sampling)	N/A		100.00	per year	Exempt	N/A
Aquatic - Reinspection	N/A		50.00	per inspection	Exempt	N/A
Skin Penetration Application	N/A		50.00	per application	Exempt	N/A
Skin Penetration Inspection - Low	N/A		-		N/A	N/A
Skin Penetration Inspection - Medium	N/A		-		N/A	N/A
Skin Penetration Inspection - High	N/A		-		N/A	N/A

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
BUILDING						
Certified application for a building permit (s. 16(1)) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the City of Subiaco, but not less than \$105.00	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 \$105.00	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 \$105.00	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	105.00	per application or as amended by legislation	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 2 to Class 9 building	\$105.00 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))	105.00	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)	105.00	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)	105.00	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)	105.00	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)	105.00	per application or as amended by legislation	110.00	per application or as amended by legislation	Exempt	N/A
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	\$11.60 for each strata unit covered by the application, but not less than \$115.00	per application or as amended by legislation	N/A		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 \$105.00	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 \$105.00	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))	105.00	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))	105.00	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))	105.00	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	320.85	per application	332.10	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,000 or less	558.90	per application	578.45	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$30,001 to \$60,000	457.45	per application	473.45	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	776.25	per application	803.40	per application	Taxed	Incl. GST
Certificate of Design Compliance - Value of works \$60,001 to \$100,000	584.75	per application	605.20	per application	Taxed	Incl. GST
Certificate of Design Compliance for Unauthorised works - Value of works \$60,001 to \$100,000	1,003.95	per application	1,039.10	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 the 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	320.85	per application	332.10	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,000 or less	558.90	per application	578.45	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$30,001 to \$60,000	457.45	per application	473.45	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	776.25	per application	803.40	per application	Taxed	Incl. GST
Certificate of Construction Compliance - Value of works \$60,001 to \$100,000	584.75	per application	605.20	per application	Taxed	Incl. GST
Certificate of Construction Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	1,003.95	per application	1,039.10	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 the 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	\$900.00 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	320.85	per application	332.10	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,000 or less	558.90	per application	578.45	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$30,001 to \$60,000	457.45	per application	473.45	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$30,001 to \$60,000	776.25	per application	803.40	per application	Taxed	Incl. GST
Certificate of Building Compliance - Value of works \$60,001 to \$100,000	584.75	per application	605.20	per application	Taxed	Incl. GST
Certificate of Building Compliance for Unauthorised Works - Value of works \$60,001 to \$100,000	1,003.95	per application	1,039.10	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 the works	per application	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
BUILDING (continued)						
Certificate of Building Compliance for Unauthorised Works - Value of works more than \$100,000	\$900.00 pls 0.1% of the estimated value of the works	per application	\$900.00 pls 0.1% of the estimated value of the works	per application	Taxed	Incl. GST
Request for Registered Building Surveyor Consultancy or Site Inspection Services	134.55	per hour	139.25	per hour	Taxed	Incl. GST
Sign Licence Fee	56.90	per application	58.90	per application	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	51.75	per search request	53.55	per search request	Taxed	Incl. GST
Plan Archival Search - Commercial / Industrial	124.20	per search request	128.55	per search request	Taxed	Incl. GST
Annual Pool Inspection Fee	26.50	per pool per year	58.45	per pool per year	Exempt	N/A
Unscheduled Pool Inspection Fee	124.20	per inspection (includes copy of inspection report)	128.55	per inspection (includes copy of inspection report)	Taxed	Incl. GST
Request additional copy of swimming pool inspection report	36.20	per request	37.45	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
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 the 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 \$20,000	0.2% of the estimated value of the work	per application as amended by legislation	0.2% of the estimated value of the 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
PLANNING						
Determining a development application (other than for an extractive industry) where the development has not commenced or been 1 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
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval 8 expires	73.00	Or as amended by legislation	73.00	Or as amended by legislation	Exempt	N/A
Determining an application for the renewal of an approval of home occupation where the application is made after the approval has 9 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
Subdivision						
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

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
PLANNING (continued)						
Subdivision (continued)						
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
Change of Use						
Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 1 10 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 item 2 11 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
Local Planning Scheme Amendments, Structure Plans and Local Development Plans						
Initiation fee - Basic amendment (includes non-refundable Lodging Fee)	\$3,000 (refund \$2,000 if not initiated)		\$3,000 (refund \$2,000 if not initiated)		Exempt	N/A
Initiation fee - Standard amendment (includes non-refundable Lodging Fee)	\$6,000 (refund \$5,000 if not initiated)		\$6,000 (refund \$5,000 if not initiated)		Exempt	N/A
Initiation fee - Complex (includes non-refundable Lodging Fee)	\$6,500 (refund \$5,500 if not initiated)		\$6,500 (refund \$5,500 if not initiated)		Exempt	N/A
Lodging Fee (non-refundable)	1,000.00		1,000.00		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)	1,000.00	each	1,035.00	each	Taxed	Incl. GST
Public consultation of DA (standard application)	125.00	each	129.40	each	Taxed	Incl. GST
Street numbering requests	114.65	each	118.65	each	Exempt	N/A
Additional Design Review Panel Considerations (p/hr)	1,350.00	per hour	1,397.25	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)	33.85	each	35.05	each	Exempt	N/A
Local Planning Scheme No. 5 Text (printed copy)	27.85	each	28.80	each	Exempt	N/A
Planning Policy Manual (printed copy)	27.85	each	28.80	each	Exempt	N/A
Subiaco Activity Centre Plan (printed copy)	56.20	each	58.15	each	Exempt	N/A
Subiaco Planning Strategy (printed copy)	56.20	each	58.15	each	Exempt	N/A
Liquor Control Act section 40 certificate	80.00	each	80.00	each	Exempt	N/A
COMMUNITY DEVELOPMENT						
Community Programs						
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
LIBRARY						
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	0.50	per page	Taxed	Incl. GST
Photocopying - Colour A3	1.00	per page	1.00	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	0.50	per page	Taxed	Incl. GST
Computer Printing - Colour A3	1.00	per page	1.00	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	16.50-30.00	per item	16.50-30	per item	Taxed	Incl. GST
Library events		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.		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

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
MUSEUM						
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	Incl. GST
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		15.00 per box	Taxed	Incl. GST
Retail items		Market Value Per Item, determined by cost of manufacturing		Market Value per item	Taxed	if applicable
RECREATION SERVICES - LORDS						
ADMINISTRATION						
Administration Fee		85.00 Per event		88.00 Per event	Taxed	Incl. GST
Bond - Event Hire - Base Rate		500.00 Per Booking		500.00 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		122.00 Per Hour / Staff		126.00 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		53.00 Per square metre per annum		55.00 Per square metre per annum	Taxed	Incl. GST
After Hours Opening - Centre		235.00 per hour. Subject to availability. Requires two staff		243.00 per hour. Subject to availability. Requires two staff	Taxed	Incl. GST
CENTRE SERVICES						
Facility Hire						
Meeting Room		40.00 Per Hour		40.00 Per Hour	Taxed	Incl. GST
Squash Walkway		25.00 Per Hour		26.00 Per Hour	Taxed	Incl. GST
Cafe						
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		N/A		25-50% Per item	Taxed	Incl. GST
Staff hire		N/A		50.00 Per hour / staff	Taxed	Incl. GST
After Hours Opening - Café		110.00 Per hour		114.00 Per hour	Taxed	Incl. GST
Creche						
Single Creche Visit - Member 120min		5.70 Per child per visit		5.90 Per child per visit	Taxed	Incl. GST
Single Creche Visit - Non member 120min		8.30 Per child per visit		8.60 Per child per visit	Taxed	Incl. GST
Five Visit Pass - 120min session		28.50 Per 5 Visit pass		29.50 Per 5 Visit pass	Taxed	Incl. GST
Ten Visit Pass - 120min session		52.00 Per 10 Visit pass		54.00 Per 10 Visit pass	Taxed	Incl. GST
Twenty Visit Pass - 120min session		102.50 Per 20 Visit pass		106.00 Per 20 visit pass	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
Lifestyle Program						
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
Birthday parties						
Single Child		17.00 Per child		17.00 Per child	Taxed	Incl. GST
Party room set up		N/A		75.00 Per party	Taxed	Incl. GST
HEALTH AND FITNESS						
Casual Entry						
Casual Group Fitness or Gym Visit		19.50 Per class or visit		20.00 Per class or visit	Taxed	Incl. GST
Group entry - Gym or pool or group fitness class		7.50 Per visit		8.00 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		9.50 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
Memberships						
Administration Fees						
Direct Debit Transaction Fee		0.55 per transaction		0.55 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		6.00 per lost band/fob		6.50 per lost band/fob	Taxed	Incl. GST
New Memberships						
Visit Pass - 10		175.50 per 10 visit pass		180.00 per 10 visit pass	Taxed	Incl. GST
Day Member - 12 Months		884.00 Per 12 months		915.00 Per 12 months	Taxed	Incl. GST
Day Member - Direct Debit		33.45 Per fortnight		34.95 Per fortnight	Taxed	Incl. GST
Full Member - 1 Month		84.00 Per month		87.50 Per month	Taxed	Incl. GST
Allied Health Member - 3 Months		270.00 Per 3 months		280.00 Per 3 months	Taxed	Incl. GST
Teen Member (14-16 year olds) - Direct Debit		N/A		27.45 Per fortnight	Taxed	Incl. GST
Full Member - 12 Months		1,025.00 Per 12 months		1,065.00 Per 12 months	Taxed	Incl. GST
Full Member - Direct Debit		39.45 Per fortnight		40.95 Per fortnight	Taxed	Incl. GST
Full Member - Team Captain		Free Per sports competition season		Free Per sports competition season	Taxed	Incl. GST
Day Access - ACSF Student Membership		190.00 Per school term		190.00 Per school term	Taxed	Incl. GST
Day Access - Subiaco Recovery Network		38.50 Per month		40.00 Per month	Taxed	Incl. GST
Pool Memberships. Only Seniors Discount applies						
Pool only member - 1 month		38.50 per month		40.00 per month	Taxed	Incl. GST
Pool only member - 12 months		455.00 per year		470.00 per year	Taxed	Incl. GST
Pool only member - direct debit		17.45 per fortnight		17.95 per fortnight	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
RECREATION SERVICES - LORDS (continued)						
Corporate Memberships						
100 Visit Card	954.00	Per 100 Visit pass	987.00	Per 100 Visit pass	Taxed	Incl. GST
200 Visit Card	1,802.00	Per 200 Visit pass	1,865.00	Per 200 Visit pass	Taxed	Incl. GST
400 Visit Card	3,166.00	Per 400 Visit pass	3,277.00	Per 400 Visit pass	Taxed	Incl. GST
Corporate Memberships	20%	per 12 month membership	20%	per 12 month membership	Taxed	Incl. GST
Membership discounts & Concessions						
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
Pool						
Not For Profit Group - Single Lane	25.00	Per hour per lane	26.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane Regular hirer	27.00	Per hour per lane	28.00	Per hour per lane	Taxed	Incl. GST
Commerical - Single Lane	35.00	Per hour per lane	36.00	Per hour per lane	Taxed	Incl. GST
Group Fitness						
Facility Hire						
Main Studio 1	74.00	Per hour	76.50	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (inc spin bikes)	64.00	Per hour	66.50	Per hour	Taxed	Incl. GST
Upstairs Studio 2 (not inc spin bikes)	40.00	Per hour	41.50	Per hour	Taxed	Incl. GST
Group Fitness Instructor	90.00	Per class	93.00	Per class	Taxed	Incl. GST
Personal Training						
45 minute Session	73.00	per 45min session.	75.00	per 45min session.	Taxed	Incl. GST
45 minute session - 10 pack	694.00	per 10 pack	712.50	per 10 pack	Taxed	Incl. GST
45 minute session - 2 people	104.00	Per session. Valid 12 months from date of purchase	105.00	Per session. Valid 12 months from date of purchase	Taxed	Incl. GST
Small group training	Market value	per person per session	Market rate	per person per session	Taxed	Incl. GST
SPORTS						
Competitions						
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	56.00	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
Sports Courts						
Sports Courts Casual Use	7.75	Per person	8.00	Per person, applies to basketball and futsal only	Taxed	Incl. GST
Sports Courts casual use - 5 visit pass	38.25		39.50	Applies to basketball and futsal only	Taxed	Incl. GST
Sports Courts casual use - 10 visit pass	68.85	per person per 10 pack	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 Courts 1/2 Court General Hire	34.00	Per hour Per 1/2 Court	34.00	Per hour Per 1/2 Court	Taxed	Incl. GST
Sports Court Full Court General Hire	52.00	Per hour per court	53.50	Per hour per court	Taxed	Incl. GST
Small Court Hire	22.00	Per hour per court	22.50	Per hour per court	Taxed	Incl. GST
Badminton Court Hire	22.00	Per hour per court	22.50	Per hour per court	Taxed	Incl. GST
Volleyball Setup Fee	85.00	per booking of 3 or more courts	85.00	per booking of 3 or more courts	Taxed	Incl. GST
Officials fee	42.00	per person, per hour	43.50	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	36.50	Per hour, per court	38.00	Per hour per court	Taxed	Incl. GST
Tennis Court hire	35.50	Per hour per court	37.00	Per hour per court	Taxed	N/A
Squash Courts						
Casual Hire - Non Peak, before 5pm	23.00	Per hour per court	24.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Peak, after 5pm	29.50	Per hour per court	30.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Squash	26.00	Per hour per court	27.00	Per hour per court	Taxed	Incl. GST
Casual Hire - Squash bookings online fee	27.00	Per hour per court	28.00	Per hour per court	Taxed	Incl. GST
Discount - Subiaco Kings Squash Club members	20%	Per hour per court	20%	Per hour per court	Taxed	Incl. GST
COMMUNITY FACILITIES						
Shenton Park Community Centre						
Main Hall - 100 persons	67.00	per hour	69.50	per hour	Taxed	Incl. GST
Main Hall Day Rate	427.50	per day	442.45	per day	Taxed	Incl. GST
Activity Room (Room 3/4) - 40 persons	29.50	per hour	30.50	per hour	Taxed	Incl. GST
Activity Room (Room 2)	14.50	per hour	15.00	per hour	Taxed	Incl. GST
Activity Room - Day Rate	188.00	per day	194.60	per day	Taxed	Incl. GST
Sound System Hire	57.00	per booking	59.00	per booking	Taxed	Incl. GST
The Palms Community Centre						
Main Hall - 100 persons	99.00	per hour	102.50	per hour	Taxed	Incl. GST
Main Hall - Day Rate	636.00	per day	658.25	per day	Taxed	Incl. GST

DESCRIPTION OF FEE OR CHARGE	2022-2023 SCHEDULED FEE	PER UNIT	2023-2024 SCHEDULED FEE	PER UNIT	GST AFFECT	GST STATUS
COMMUNITY FACILITIES (continued)						
Subiaco Community Training Space (located at The Palms Community Centre)						
Training Space - 20 people	32.00	per hour	33.00	per hour	Taxed	Incl. GST
Training Space Day rate	204.00	per day	211.15	per day	Taxed	Incl. GST
Meeting room - 8 people	22.00	per hour	23.00	per hour	Taxed	Incl. GST
Meeting Room Day Rate	135.60	per day	140.35	per day	Taxed	Incl. GST
Office 1 - 3 people	13.00	per hour	13.50	per hour	Taxed	Incl. GST
Office 1 Day Rate	82.00	per day	84.85	per day	Taxed	Incl. GST
Office 2 - 3 people	13.00	per hour	13.50	per hour	Taxed	Incl. GST
Office 2 Day Rate	82.00	per day	84.85	per day	Taxed	Incl. GST
Subiaco Community Centre						
Main Hall - 100 persons	65.50	per hour	68.00	per hour	Taxed	Incl. GST
Main Hall - Day Rate	418.70	per day	433.35	per day	Taxed	Incl. GST
Tom Dadour Community Centre						
West Hall - 55 persons	42.00	per hour	43.50	per hour	Taxed	Incl. GST
West Hall - Day Rate	266.00	per day	275.30	per day	Taxed	Incl. GST
East Hall - 100 persons	48.00	per hour	50.00	per hour	Taxed	Incl. GST
East Hall - Day Rate	307.00	per day	317.75	per day	Taxed	Incl. GST
Outdoor Garden Area	28.40	per hour	29.40	per hour	Taxed	Incl. GST
Community Centre Hire - Discounts available						
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
Charity - Regular / Casual	60%	per booking	60%	per booking	Taxed	Incl. GST
Administration Fees						
Public Liability insurance cover - Hire up to \$20 *	13.25	per hire	13.70	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire up to \$50 *	26.50	per hire	27.45	per hire	Taxed	Incl. GST
Public Liability insurance cover - Hire over \$50 *	76.35	per hire	79.00	per hire	Taxed	Incl. GST
* Where hirer does not provide their own cover. An excess of \$1,000 applies to all claims under the City's policy						
Booking adjustment fee	10.00	Per booking alteration	10.00	Per booking alteration	Taxed	Incl. GST
Administration Fee	55.00	Per booking	57.00	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	106.00	per breach	110.00	per breach	Taxed	Incl. GST
Cleaning charge	238.50	Per booking	246.85	Per booking	Taxed	Incl. GST
Bonds						
Key deposit for keys on permanent loan.	75.00	per key	75.00	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
Storage						
Small	26.50	Per annum	27.45	Per annum	Taxed	Incl. GST
Medium	53.00	Per annum	54.85	Per annum	Taxed	Incl. GST
Large	106.00	Per annum	109.70	Per annum	Taxed	Incl. GST
Personal Training Permit Fees						
Small Group						
Small Group Summer	205.00	Per group	205.00	Per group	Taxed	Incl. GST
Small Group Winter	154.00	Per group	154.00	Per group	Taxed	Incl. GST
Small Group Annual	307.00	Per group	307.00	Per group	Taxed	Incl. GST
Medium Group						
Medium Group Summer	410.00	Per group	410.00	Per group	Taxed	Incl. GST
Medium Group Winter	307.00	Per group	307.00	Per group	Taxed	Incl. GST
Medium Group Annual	614.00	Per group	614.00	Per group	Taxed	Incl. GST
Large Group						
Large Group Summer	614.00	Per group	614.00	Per group	Taxed	Incl. GST
Large Group Winter	461.00	Per group	461.00	Per group	Taxed	Incl. GST
Large Group Annual	922.00	Per group	922.00	Per group	Taxed	Incl. GST
Active Reserves						
Commercial Use of Parks and Reserves	Market rate	Per booking	Market rate	Per booking	Taxed	Incl. GST
Casual Use of Sports Spaces	58.00	Per field, per session	60.00	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
Cricknet 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	N/A		3.00	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



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