

CITY OF SOUTH PERTH  
**ANNUAL BUDGET**  
2019|20 >



A CITY OF ACTIVE PLACES AND BEAUTIFUL SPACES



## 1. INTRODUCTION

The City of South Perth recognises effective financial management and good stewardship of its assets are among the most important responsibilities a Local Government performs for the community. The City's 2019/2020 Annual Budget delivers new community assets within a sustainable management framework of the City's financial resources. It provides a range of relevant services to meet identified community needs and it includes capital initiatives to deliver on our community's vision for the City.

Aligned with the direction identified in the Strategic Community Plan 2017-2027 and considers the Corporate Business Plan and Long Term Financial Plan, the Budget guides the financial management for the 2019/2020 year.

The strategies around which the Annual Budget was developed are:

- To exercise responsible management of the City's financial resources.
- To deliver a level of funding which is relevant, economically responsible and sustainable.
- To ensure cost effective delivery of a high level of relevant services to the City's ratepayers.
- To finance the maintenance and enhancement of infrastructure assets.

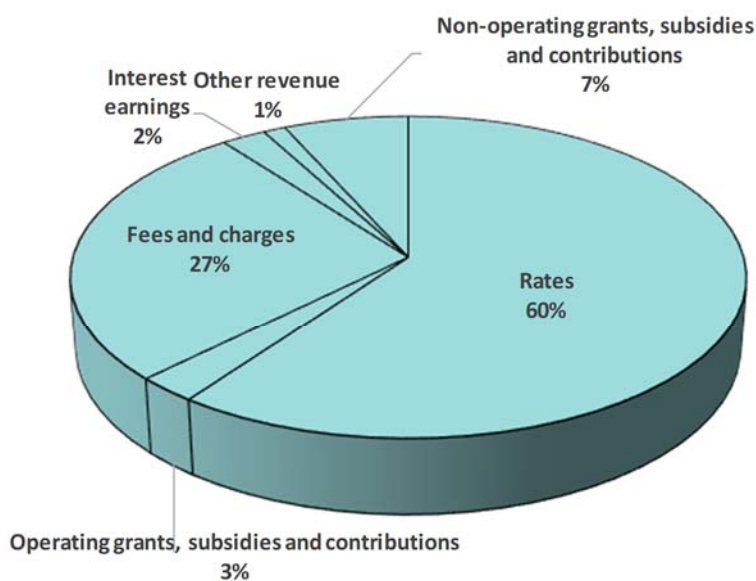
The City of South Perth 2019/2020 Annual Budget incorporates all of the relevant statutory elements. These have been extracted from the detailed management budgets to be used by the City's leadership team to monitor and administer the City's finances.

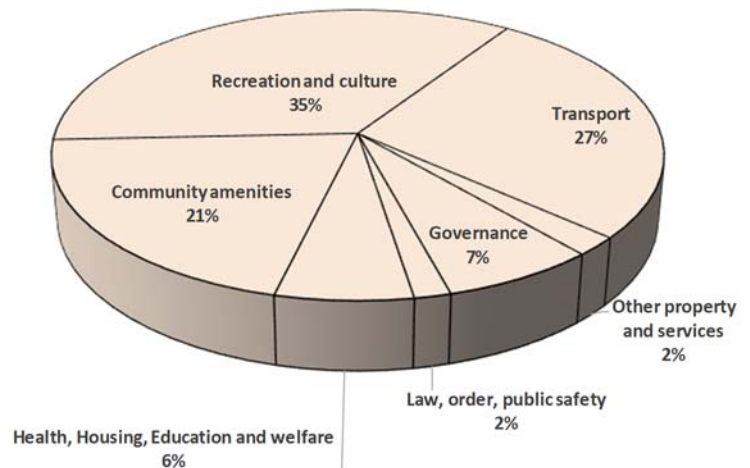
### 1.1. OPERATING REVENUE AND EXPENDITURE

The Operating Budgets are developed from the City's strategic direction. Management Budgets are considered by each of the City's business units before being reviewed for alignment and approved by the Executive and ultimately adopted by Council.

The organisational structure is consistent with the monthly financial report groupings, forming the basis for the Management Budgets. This permits comparative analysis between years. The Statutory Budget includes the disclosures required by relevant legislation and regulations.

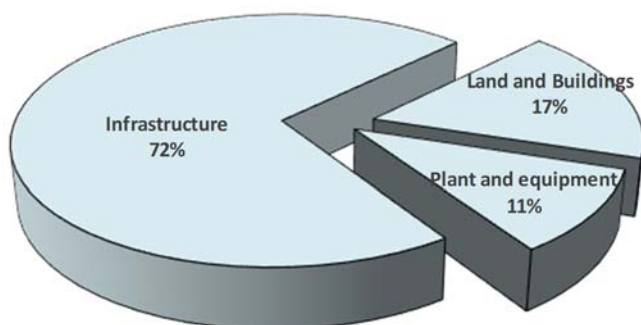
Operating Revenue and Expenditure includes all programs which have been endorsed by Council during the past year for inclusion in the 2019/2020 Annual Budget. The operating budgets acknowledge the strategic direction given by Council and incorporate the feedback received from stakeholders in the community during the visioning, strategic plan and budget development process. In accordance with statutory requirements, the budget also includes full cost allocating corporate costs to those programs causing them to be incurred.





**1.2. CAPITAL EXPENDITURE**

The Capital Expenditure was formulated using asset management systems which provide advice in relation to conducting repairs and remedial work on the City’s infrastructure assets (roads, paths, drains, parks etc.). The 2019/2020 Capital Budget includes the commencement of construction of new community facilities but it also supports spending on roads, paths and drainage infrastructure. Other infrastructure capital initiatives include water-wise initiatives, reticulation enhancements, park and playground upgrades and renewal of foreshore assets as part of the City’s commitment to provide effective management and maintenance of its infrastructure assets.



**1.3. MOVEMENTS IN RESERVES**

Funding to and from cash backed Reserves for 2019/2020 are described in the notes that form the Budget. Significant capital initiatives in 2019/2020 will be supported by monies previously provided in various Reserves. As has occurred in previous years, for the 2019/20 three existing Reserves will be collapsed into one Reserve. The Major Community Facilities Reserve (former name, to be renamed to the Community Facilities Reserve) will include transfers from the Sustainability Infrastructure Reserve and the Railway Station Precinct Reserve. The purpose of the renamed Community Facility Reserve will accommodate the purpose of the three previous separate Reserves.

**1.4. MUNICIPAL BORROWINGS**

The City uses loan borrowings as part of a responsible and sustainable funding strategy. Loan borrowings are undertaken in accordance with *Council Policy P604 - Use of Debt as a Funding Source* and Section 6.20 of the *Local Government Act*. Borrowings are sourced through WA Treasury Corporation and are taken as fixed rate loans on terms matching the life of the associated asset. All loan borrowings are secured against the general revenue of the City. The City does not plan to undertake borrowings this year as part of the funding package. Details of all existing loans are contained at Note 6 of the Statutory Budget.

## 2. BUDGET PARAMETERS

The significant assumptions on which the 2019/2020 Annual Budget has been developed are:

- (a) Rates will be levied on the Gross Rental Value of all ratable properties within the City at a rate of 6.7278 cents in the dollar (6.66128 cents in 2018/2019).
- (b) A minimum rate payment of \$994.00 will apply in 2019/2020 compared to \$984.00 in 2018/2019. (This means 8.9% of properties will be minimum-rated this year - well within the maximum allowable level of 50% (9.0% in 2018/2019).
- (c) A standard domestic Rubbish Service Charge will increase to \$325.00 in 2019/2020 (\$305.00 in 2018/19) - which is still one of the lowest of all Metropolitan Local Governments.
- (d) Interest rate charges of 5.5% per annum and an administration fee of \$10.00 per installment will apply for payment of rates and service charges by installment in accordance with the provisions of Section 6.45 (3) & (4) of the *Local Government Act* and *Local Government Financial Management Regulation 67*.
- (e) Late payment interest of 11% per annum will be applied to rates, service charges and other monies (including third party debts for ESL) outstanding beyond due dates in accordance with Section 6:51(1) of the *Local Government Act* and *Local Government Financial Management Regulation 67*.
- (f) Revenue and Expenditure disclosed in the Operating and Capital Budgets are net of Goods and Services (GST) - with the exception of the Collier Park Village which is treated as 'Input Taxed' for GST purposes as per an Australian Tax Office Private GST Ruling applicable to the City.
- (g) The Emergency Services Levy (ESL), is included on rates notices at the gazetted rate, is a State Government charge that Local Governments are required to collect and remit to the Fire & Emergency Services Authority.

The increase in the rates levied in 2019/20 will be kept to a 1.0% increase above the rates levied in 2018/19.

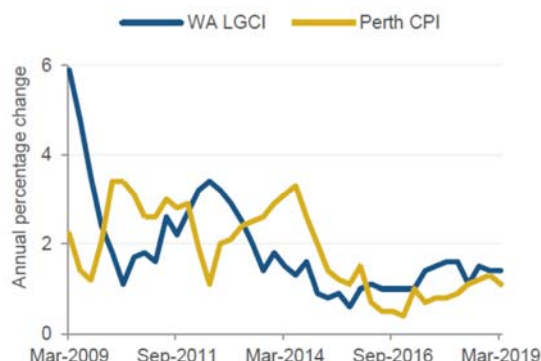
### State Budget Increases (9 May 2019)

- 2.7% - Emergency Services Levy (10.1% 2018/19)
- 1.75% - Electricity – household (7.0% 2018/19)
- 3.0% - Vehicle License charges (5.8% 2018/19)
- 2.5% - Water, sewage, drainage (5.5% 2018/19)
- 2.0% - Street lighting tariffs (3.2% 2018/19)

**Table 2 LGCI revised forecasts**

Year	Previous LGCI annual growth forecast	Revised LGCI annual growth forecast
2018-19	1.7%	1.7%
2019-20	2.0%	1.8%
2020-21	2.8%	2.7%
2021-22	3.8%	3.5%

Source: WALGA Economic Briefing May 2019



## 3. BUDGET STRUTURE

In addition to the Statutory Budget format, the 2019/2020 Budget has also been presented in the management format of the monthly Management Accounts as submitted to Council. The Management Budgets allow an assessment of each Directorate's revenue and expenditure and can be used to provide a consolidated view of the operations under Council's control.

The Management Operating Budgets include: Operating Revenue and Expenditure; Payroll and associated costs; Depreciation; Interest and related costs and Corporate costs & overheads allocated.

And exclude Capital Revenues; Capital Expenditure; Loan Principal Repayments; Transfers to or from cash backed Reserves and the accrual Opening Position carried forward from the previous year.

The 2019/20 Budget has been developed in consideration of many, at times, competing issues, which have been considered by Council. The budget was adopted at the Council's OCM on 25<sup>th</sup> June 2019.

An aerial photograph of a coastal city. In the foreground, a multi-lane highway bridge spans across a body of water. The city features a mix of modern high-rise buildings and lower residential structures. A large green park area is visible between the highway and the water. The sky is clear and blue. A teal banner with white text is overlaid on the upper part of the image.

# STATUTORY BUDGET



**CITY OF SOUTH PERTH**

**BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2020**

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Estimate	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	37,676,981	37,135,080	36,813,296
Operating grants, subsidies and contributions	9	1,647,921	1,807,000	952,880
Fees and charges	8	16,979,860	17,491,705	17,287,153
Interest earnings	10(a)	1,510,993	1,914,230	1,672,391
Other revenue	10(b)	730,606	568,030	843,798
		<b>58,546,361</b>	<b>58,916,045</b>	<b>57,569,518</b>
<b>Expenses</b>				
Employee costs		(22,770,531)	(21,962,985)	(23,768,539)
Materials and contracts		(23,684,690)	(21,404,013)	(19,055,153)
Utility charges		(1,448,190)	(1,509,460)	(1,886,440)
Depreciation on non-current assets	5	(12,353,210)	(12,448,930)	(11,351,900)
Interest expenses	10(d)	(381,523)	(450,760)	(450,756)
Insurance expenses		(935,000)	(929,840)	(866,000)
Other expenditure		(733,508)	(605,380)	(1,715,534)
		<b>(62,306,652)</b>	<b>(59,311,368)</b>	<b>(59,094,322)</b>
<b>Subtotal</b>		<b>(3,760,291)</b>	<b>(395,323)</b>	<b>(1,524,804)</b>
Non-operating grants, subsidies and contributions	9	4,236,998	725,680	725,680
Profit on asset disposals	4(b)	83,920	319,192	316,635
Loss on asset disposals	4(b)	(54,226)	(54,341)	(54,341)
		<b>4,266,692</b>	<b>990,531</b>	<b>987,974</b>
<b>Net result</b>		<b>506,401</b>	<b>595,208</b>	<b>(536,830)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>506,401</b>	<b>595,208</b>	<b>(536,830)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

### 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this 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.

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming Part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

### 2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:  
AASB 15 - Revenue from Contracts with Customers;  
AASB 16 - Leases; and  
AASB 1058 - Income of Not-for-Profit Entities.

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

##### 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

##### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

#### NON-OPERATING 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.

#### FEES AND CHARGES

Revenue (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.

#### 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, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### 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.

#### 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, 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, 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 includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.



**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Estimate	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		70,000	129,971	70,000
General purpose funding		39,915,831	39,802,868	39,399,109
Law, order, public safety		190,750	179,847	200,250
Health		140,000	151,452	144,500
Housing		2,279,946	2,174,074	2,014,868
Community amenities		7,620,553	7,928,144	7,623,053
Recreation and culture		4,648,679	4,980,906	4,381,626
Transport		3,113,352	3,145,146	3,189,612
Economic services		497,250	364,770	474,500
Other property and services		70,000	58,867	72,000
		<b>58,546,361</b>	<b>58,916,045</b>	<b>57,569,518</b>
<b>Expenses excluding finance costs</b>	5,10(c)(e)(f)(f)			
Governance		(4,457,336)	(4,210,872)	(4,282,632)
General purpose funding		(259,338)	(311,164)	(311,164)
Law, order, public safety		(1,053,136)	(1,003,787)	(1,142,759)
Health		(726,621)	(681,326)	(680,652)
Education and welfare		(587,245)	(603,461)	(673,849)
Housing		(2,603,062)	(2,670,731)	(2,286,935)
Community amenities		(12,790,799)	(11,662,804)	(11,673,397)
Recreation and culture		(21,686,691)	(20,890,215)	(20,962,089)
Transport		(16,712,491)	(15,880,902)	(16,046,681)
Economic services		(949,295)	(813,690)	(501,721)
Other property and services		(99,115)	(131,660)	(81,687)
		<b>(61,925,129)</b>	<b>(58,860,612)</b>	<b>(58,643,566)</b>
<b>Finance costs</b>	6, 10(d)			
Health		(30,186)	(50,856)	(50,856)
Recreation and culture		(147,185)	(164,592)	(164,592)
Transport		(204,152)	(235,308)	(235,308)
		<b>(381,523)</b>	<b>(450,756)</b>	<b>(450,756)</b>
<b>Subtotal</b>		<b>(3,760,291)</b>	<b>(395,323)</b>	<b>(1,524,804)</b>
Non-operating grants, subsidies and contributions	9	4,236,998	725,680	725,680
Profit on disposal of assets	4(b)	83,920	319,192	316,635
(Loss) on disposal of assets	4(b)	(54,226)	(54,341)	(54,341)
		<b>4,266,692</b>	<b>990,531</b>	<b>987,974</b>
<b>Net result</b>		<b>506,401</b>	<b>595,208</b>	<b>(536,830)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>506,401</b>	<b>595,208</b>	<b>(536,830)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

### KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

#### Vision

Our vision statement describes how the City of South Perth will respond to the community's aspirations and priorities in the future. The community vision was identified through the Our Vision Ahead project:

'A City of active places and beautiful spaces. A connected community with easily accessible, vibrant neighbourhoods and a unique, sustainable natural environment.'

#### OBJECTIVE

##### GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

##### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

##### LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community

##### HEALTH

To provide an operational framework for environmental and community health.

##### EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth

##### HOUSING

To provide and maintain elderly residents housing.

##### COMMUNITY AMENITIES

To provide services required by the community

##### RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

##### TRANSPORT

To provide safe, effective and efficient transport services to the community.

##### ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

##### OTHER PROPERTY AND SERVICES

To monitor and control operating accounts

#### ACTIVITIES

The programme reflects the statutory element of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.

Rates, general purpose government grants and interest revenue.

This programme embraces parking management, animal control, fire prevention and Safer Cities.

The health programme includes food premises inspections pest control, environmental health administration, and operation and maintenance of the buildings and grounds of child health centres.

The education programme includes the maintenance of pre-school facilities including the operating costs for utilities, building maintenance and grounds maintenance for each of these facilities.

The welfare programme includes the operation and maintenance of located the buildings and grounds of senior citizens centres located at Manning and South Perth which represent the major components of this programme. Also included are staff costs for coordinators at the centre and other voluntary services.

The largest single component of this programme is the operation and maintenance of the Collier Park Retirement Village. This includes all operating costs for the facilities and the revenue streams arising from residents' fees and government subsidies.

This programme includes household rubbish collection services, recycling collections and operation of the waste transfer station. The other major component of the Community Amenities programme is administration of the town planning scheme and orderly planning of the district.

This programme includes operation and maintenance of our halls and recreation centre. The operation of two libraries and a local studies facility fall within this programme which also includes the maintenance and upkeep of sporting and passive reserves, sporting pavilions and public facilities. Another major component of the revenue stream for this programme is the operation of a 27 hole golf course at Collier Park. The City of South Perth Fiesta forms part of the Recreation & Culture programme as do activities associated with supporting community and cultural organisations.

The transport programme includes the maintenance and rehabilitation of roads, drainage works, paths, parking facilities streetscape and verge maintenance as well as maintenance of traffic devices and traffic signs and expenses relating to street lighting.

This programme includes building control, pool inspections and the operation of the City's plant nursery.

This programme includes public works overheads and operation of the City's fleet and plant services

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Estimate	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		38,926,981	36,035,914	36,813,296
Operating grants, subsidies and contributions		1,647,921	1,807,000	952,880
Fees and charges		16,979,860	17,491,705	21,537,153
Interest earnings		1,510,993	1,914,230	1,672,391
Goods and services tax		3,998,386	3,782,863	0
Other revenue		730,606	568,030	843,798
		63,794,747	61,599,742	61,819,518
<b>Payments</b>				
Employee costs		(22,020,531)	(20,989,001)	(21,768,539)
Materials and contracts		(23,008,720)	(20,832,281)	(22,009,064)
Utility charges		(1,448,190)	(1,509,460)	(2,752,440)
Interest expenses		(381,523)	(450,760)	(450,756)
Insurance expenses		(935,000)	(929,840)	0
Goods and services tax		(3,756,234)	(3,562,498)	(350,000)
Other expenditure		(733,508)	(605,380)	(1,715,534)
		(52,283,706)	(48,879,220)	(49,046,333)
<b>Net cash provided by (used in) operating activities</b>	3	11,511,041	12,720,522	12,773,185
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(5,380,998)	(4,018,890)	(7,028,202)
Payments for construction of infrastructure	4(a)	(10,965,438)	(11,299,680)	(12,930,088)
Non-operating grants, subsidies and contributions used for the development of assets	9	4,236,998	725,680	725,680
Proceeds from sale of plant & equipment	4(b)	174,500	330,232	316,635
<b>Net cash provided by (used in) investing activities</b>		(11,934,938)	(14,262,658)	(18,915,975)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(1,208,077)	(1,524,798)	(1,524,798)
Advances to community groups	6	0	0	0
Proceeds from self supporting loans	6(a)	322,664	304,375	304,375
Proceeds from new borrowings	6(b)	0	0	0
<b>Net cash provided by (used in) financing activities</b>		(885,413)	(1,220,423)	(1,220,423)
<b>Net increase (decrease) in cash held</b>		(1,309,310)	(2,762,559)	(7,363,213)
Cash at beginning of year		41,571,290	44,333,849	45,268,807
<b>Cash and cash equivalents at the end of the year</b>	3	<b>40,261,980</b>	<b>41,571,290</b>	<b>37,905,594</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget \$	2018/19 Estimate \$	2018/19 Budget \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	1,854,624	6,088,838	550,112
		1,854,624	6,088,838	550,112
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	9	1,647,921	1,807,000	952,880
Fees and charges	8	16,979,860	17,491,705	17,287,153
Service charges	1(c)	0	0	0
Interest earnings	10(a)	1,510,993	1,914,230	1,672,391
Other revenue	10(b)	730,606	568,030	843,798
Profit on asset disposals	4(b)	83,920	319,192	316,635
		20,953,300	22,100,157	21,072,857
<b>Expenditure from operating activities</b>				
Employee costs		(22,770,531)	(21,962,985)	(23,768,539)
Materials and contracts		(23,684,690)	(21,404,013)	(19,055,153)
Utility charges		(1,448,190)	(1,509,460)	(1,886,440)
Depreciation on non-current assets	5	(12,353,210)	(12,448,930)	(11,351,900)
Interest expenses	10(d)	(381,523)	(450,760)	(450,756)
Insurance expenses		(935,000)	(929,840)	(866,000)
Other expenditure		(733,508)	(605,380)	(1,715,534)
Loss on asset disposals	4(b)	(54,226)	(54,341)	(54,341)
		(62,360,878)	(59,365,709)	(59,148,663)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (b)(ii)	12,323,516	12,184,079	12,565,288
<b>Amount attributable to operating activities</b>		(27,229,438)	(18,992,635)	(24,960,406)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	4,236,998	725,680	725,680
Purchase property, plant and equipment	4(a)	(5,380,998)	(4,018,890)	(7,028,202)
Purchase and construction of infrastructure	4(a)	(10,965,438)	(11,299,680)	(12,930,088)
Proceeds from disposal of assets	4(b)	174,500	330,232	316,635
<b>Amount attributable to investing activities</b>		(11,934,938)	(14,262,658)	(18,915,975)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(1,208,077)	(1,524,798)	(1,524,798)
Proceeds from new borrowings	6	0	0	0
Proceeds from self supporting loans	6(a)	322,664	304,375	304,375
Transfers to cash backed reserves (restricted assets)	7(a)	(6,266,787)	(4,079,392)	(4,079,392)
Transfers from cash backed reserves (restricted assets)	7(a)	8,639,595	3,274,652	13,263,079
<b>Amount attributable to financing activities</b>		1,487,395	(2,025,163)	7,963,264
<b>Budgeted deficiency before general rates</b>		(37,676,981)	(35,280,456)	(35,913,117)
<b>Estimated amount to be raised from general rates</b>	1	37,676,981	37,135,080	36,813,296
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	0	1,854,624	900,179

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted total revenue	2018/19 Estimate total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>								
<b>Gross rental valuations</b>								
Residential	0.0672780	17,953	467,582,719	31,458,030		31,458,030	31,391,595	31,219,811
Interim rates					150,000	150,000	150,000	0
Commercial	0.0672780	675	63,391,314	4,264,841		4,264,841	3,794,733	3,794,733
<b>Sub-Totals</b>		18,628	530,974,033	35,722,871	150,000	35,872,871	35,336,328	35,014,544
<b>Minimum</b>								
<b>Minimum payment</b>								
\$								
<b>Gross rental valuations</b>								
Residential	994	1,745	23,514,335	1,734,530		1,734,530	1,729,872	1,729,872
Commercial	994	70	852,764	69,580		69,580	68,880	68,880
<b>Sub-Totals</b>		1,815	24,367,099	1,804,110		1,804,110	1,798,752	1,798,752
		20,443	555,341,132	37,526,981	150,000	37,676,981	37,135,080	36,813,296
Discounts/concessions (Refer note 1(d))						0	0	0
<b>Total amount raised from general rates</b>						37,676,981	37,135,080	36,813,296
Specified area rates (Refer note 1(c))						0	0	0
<b>Total rates</b>						37,676,981	37,135,080	36,813,296

All land (other than exempt land) in the City of South Perth is rated according to its Gross Rental Value (GRV).

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single Full Payment	28th August 2019	0	0.0%	0.0%
<b>Option two</b>				
First Instalment	28th August 2019	0	0.0%	0.0%
Second Instalment	6th November 2019	10	5.5%	11.0%
<b>Option three</b>				
First Instalment	28th August 2019	0	0.0%	0.0%
Second Instalment	6th November 2019	10	5.5%	11.0%
Third Instalment	8th January 2020	10	5.5%	11.0%
Fourth Instalment	11th March 2020	10	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Estimate revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	150,000	150,000	150,000
Instalment plan interest earned	185,000	175,000	185,000
Unpaid rates and service charge interest earned	270,000	265,000	290,000
	605,000	590,000	625,000

(c) Objectives and Reasons for Differential Rating

The City does not apply Differential Rating

(d) Specified Area Rate

The City did not raise service charges for the year ended 30th June 2020.

(e) Rates discounts

The City does not anticipate any rates discount for the year ended 30th June 2020.

(f) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Estimate 30 June 2019	2018/19 Budget 30 June 2019
Note		\$	\$	\$	\$
<b>Composition of estimated net current assets</b>					
<b>Current assets</b>					
Cash - unrestricted	3	5,098,063	4,277,062	4,034,565	4,820,663
Cash - restricted reserves	3	35,163,917	37,536,725	37,536,725	33,084,932
Cash - restricted unspent borrowings	6 (b)	0	0	0	0
Receivables		2,037,861	3,535,180	3,535,180	2,500,000
Contract assets		0	0	0	
Inventories		42,466	25,966	25,966	580,000
		42,342,307	45,374,933	45,132,436	40,985,595
<b>Less: current liabilities</b>					
Trade and other payables		(1,654,138)	(1,354,138)	(1,354,138)	(2,500,000)
Leaseholder Liability		(27,066,665)	(27,066,665)	(27,066,665)	0
Long term borrowings		(1,080,784)	(1,208,077)	(1,208,077)	(160,000)
Provisions		(5,136,949)	(4,386,949)	(4,386,949)	(4,500,000)
		(34,938,536)	(34,015,829)	(34,015,829)	(7,160,000)
<b>Net current assets</b>		7,403,771	11,359,104	11,116,607	33,825,595

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

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Estimate 30 June 2019	2018/19 Budget 30 June 2019
Note		\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>					
<b>Net current assets</b>					
	2	7,403,771	11,359,104	11,116,607	33,825,595
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
<b>Adjustments to net current assets</b>					
Less: Cash - restricted reserves	3	(35,163,917)	(37,536,725)	(37,536,725)	(33,084,932)
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable		(387,303)	(242,497)	(242,497)	
Add: Current liabilities associated with restricted assets - Unspent grants, contributions and reimbursements		0	0		(484)
- Leaseholder Liability		27,066,665	27,066,665	27,066,665	0
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		1,080,784	1,208,077	1,208,077	160,000
<b>Adjusted net current assets - surplus/(deficit)</b>		0	1,854,624	1,612,127	900,179
<b>(ii) Operating activities excluded from budgeted deficiency</b>					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	4(b)	(83,920)	(319,192)	(319,192)	(316,635)
Add: Loss on disposal of assets	4(b)	54,226	54,341	54,341	54,341
Add: Depreciation on assets	5	12,353,210	12,448,930	12,448,930	11,351,900
<b>Non cash amounts excluded from operating activities</b>		12,323,516	12,184,079	12,184,079	11,089,606

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (c). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset is expected to be settled. The asset 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 even if not expected to be realised in the next 12 months except for assets held for sale which is classified as either current or non-current or non-current, based on the City's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services that are unpaid at the end of the reporting period. The liability arises when the City becomes obligated to make future payments in respect of those goods and services. The amounts are generally unsecured.

**INVENTORIES - Stores and Materials**

Inventories held at reporting date have been valued at the lower of cost and net realisable value.

**Superannuation**

Superannuation expense for the period reflects the City's contribution to the WA Local Government Superannuation Fund which provides benefits to the City's employees. The plan is a cash accumulation scheme and the City bears no liability for obligations that may otherwise arise if the scheme were a defined benefit scheme.

**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.

The receivables are carried at their nominal amounts due less a provision for impairment of debts.

The likelihood collecting debts is reviewed on an ongoing basis. Debts recognised as uncollectible are written off when identified. A provision for impaired debts is made when there is objective evidence that the debt will not be collectible.

**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, sick leave are recognised as a part of the current trade and other payables in the statement of financial position. The the City's obligations for employees annual leave and long service entitlements expected to be settled within 12 months are recognised as a part of current provisions in the statement of financial position.

**ASSETS HELD FOR RESALE**

Land (and the buildings affixed to it) specifically identified as 'Held for Sale' in the City's Long Term Financial Plan has been independently valued at net realisable value for disposal purposes but is recorded in the financial statements at the lower of net realisable value or cost.

Revenue arising from the disposal of real property is recognised in the Statement of Comprehensive Income at the time of signing a binding contract of sale.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**3. RECONCILIATION OF CASH**

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

	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Cash - unrestricted	5,098,063	4,034,565	4,820,663
Cash - restricted	35,163,917	37,536,725	33,084,932
	<b>40,261,980</b>	<b>41,571,290</b>	<b>37,905,595</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Replacement Reserve	159,195	316,492	316,322
Employee Entitlement Reserve	404,854	398,306	398,246
Reticulation and Pump Replacement Reserve	69,787	241,812	227,515
Information Technology Reserve	2,346	68,716	68,571
Major Community Facilities Reserve	5,916,652	4,776,332	2,053,474
Public Art Reserve	64,903	215,362	215,335
Parking Reserve	169,416	412,632	162,553
Riverwall Reserve	127,987	125,917	125,895
Railway Station Reserve	0	815,610	815,500
Sustainable Infrastructure Reserve	0	2,245,853	216,456
Collier Park Residents Offset Reserve	23,611,803	23,100,037	23,792,046
Collier Park Village Reserve	672,944	831,816	732,897
Waste Management Reserve	3,847,051	3,872,753	3,845,053
UGP Reserve	116,979	115,087	115,069
Collier Park Golf Course Reserve	0	0	0
	<b>35,163,917</b>	<b>37,536,725</b>	<b>33,084,932</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	635,431	595,208	(536,830)
Depreciation	12,353,210	12,448,930	11,351,900
(Profit)/loss on sale of asset	(29,694)	(264,851)	(76,596)
(Increase)/decrease in receivables	1,417,152	153,496	1,400,000
(Increase)/decrease in inventories	(16,500)	190,598	0
Increase/(decrease) in payables	787,470	322,863	276,061
Increase/(decrease) in employee provisions	750,000	(42)	1,084,330
Grants/contributions for the development of assets	(4,236,998)	(725,680)	(725,680)
<b>Net cash from operating activities</b>	<b>11,660,071</b>	<b>12,720,522</b>	<b>12,773,185</b>
	-	-	-

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash held in bank accounts, deposits held at call and term deposits with financial institutions with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets 2019/20

CAPITAL WORKS PROGRAM	2019/20 Budget	Grants/ Trade-in	Reserve \$	Municipal Funds	Reserve
Description	\$	\$	\$	\$	
<b>Buildings</b>					
Animal Care Facility - Airconditioning	10,000	0	0	10,000	
Bill Grayden Pavilion - Ceiling/Lighting	10,000	0	0	10,000	
Civic Centre - Air conditioning upgrade	190,000	0	0	190,000	
Civic Centre - Internal Upgrade	100,000	0	0	100,000	
Clydesdale Public Toilets - Upgrade	30,000	0	0	30,000	
Collins Street - Main Hall	3,400	0	0	3,400	
Comer Public Toilets - Upgrade	30,000	0	0	30,000	
Como Croquet Club - Verandah upgrade	38,000	0	0	38,000	
Facilities Signage & Installation	38,000	0	0	38,000	
Fire Safety Audit & improvement program	45,000	0	0	45,000	
George Burnett - Farmer Market - Extra Exit	100,000	20,000	0	80,000	
George Burnett - Minor Renewal Works	18,000	0	0	18,000	
George Burnett LC - Masterplan	23,000	0	0	23,000	
Hensman Kindy - Remedial works	95,000	0	0	95,000	
John McGrath Pavilion - Fire Protection System	20,000	0	0	20,000	
Manning Bowling Club - Male Toilet	15,000	0	0	15,000	
Manning Bowling Club - UAT & Shower Instal	85,000	0	0	85,000	
Manning CC -Fire Protection System	47,500	0	0	47,500	
Manning Seniors - Replacement of Lighting	15,000	0	0	15,000	
Nursery - Electrical Wiring & Structural Repla	10,000	0	0	10,000	
Old Mill - Perimeter drain & pumps	185,500	0	0	185,500	
Old Mill - Masterplan	100,000	0	0	100,000	
Recreation and Aquatic Facility	600,000	300,000	300,000	0	Major Community Facilities Reserve
South Perth Senior Citizens Centre - Mechani	38,000	0	0	38,000	
Coode Street - Public Toilet Holding Tank	15,000	0	0	15,000	
Windsor Park - Como Tram Housing	285,000	0	0	285,000	
<b>Buildings</b>	<b>2,146,400</b>	<b>320,000</b>	<b>300,000</b>	<b>1,526,400</b>	
<b>Retirement Complex</b>					
Walker Ride on and attachments	50,000	8,500	0	41,500	Plant Replacement Reserve
Installation of Fire Control Panels	42,500	0	0	42,500	
Refurbishment	437,300	0	437,300	0	Collier Park Village Reserve
<b>Retirement Complex</b>	<b>529,800</b>	<b>8,500</b>	<b>437,300</b>	<b>84,000</b>	
<b>Plant and Equipment</b>				<b>0</b>	
Passenger Vehicles	265,300	86,500	0	178,800	Plant Replacement Reserve
Commercial Vehicles	150,000	37,000	113,000	0	Plant Replacement Reserve
Kubota GZD15 Mower	50,000	10,000	40,000	0	Plant Replacement Reserve
Tyre Machine	10,000	500	9,500	0	Plant Replacement Reserve
<b>Plant and Equipment</b>	<b>475,300</b>	<b>134,000</b>	<b>162,500</b>	<b>178,800</b>	
<b>Collier Park Golf Course</b>				<b>0</b>	
John Deere Tractor - Front End Loader	130,000	22,000	0	108,000	Plant Replacement Reserve
Toro RM3100D	60,000	10,000	0	50,000	Plant Replacement Reserve
Bores # 6, 7 & 8	30,000	0	0	30,000	
Car Park Lighting	50,000	0	0	50,000	
Club House Airconditioning	40,000	0	0	40,000	
Club House Infrastructure	123,500	0	0	123,500	
Club House Toilets	90,000	0	0	90,000	
Course Signage	15,000	0	0	15,000	
Driving Range Upgrade	170,000	0	0	170,000	
Weir Rectification	45,970	0	0	45,970	
<b>Collier Park Golf Course</b>	<b>754,470</b>	<b>32,000</b>	<b>0</b>	<b>722,470</b>	

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets 2019/20

CAPITAL WORKS PROGRAM	2019/20 Budget	Grants/ Trade-in	Reserve \$	Minicipal Funds	Reserve
<b>Technology and Lighting</b>				0	
Mends St Foreshore CCTV	551,498	551,498	0	0	
Lighting - Mt Henry Private Street Upgrade	10,000	0	0	10,000	
Network Enhancements / Radio Links	20,000	0	20,000	0	Information Technology Reserve
Other IT Acquisitions (inc iPads)	47,500	0	0	47,500	
Ranger Security Service area - Fibre & Power	10,000	0	0	10,000	
Sports Oval Flood Lighting	100,000	0	0	100,000	
Tech for Meeting Rooms	47,500	0	47,500	0	Information Technology Reserve
Technology and Lighting	786,498	551,498	67,500	167,500	
<b>Traffic Management</b>				0	
Coode Blister Island Resurfacing	70,000	0	0	70,000	
Bus Shelters	25,000	17,500	0	7,500	
Henley / Park - Road Closure	5,000	0	0	5,000	
South Tce/Strickland St	5,000	0	0	5,000	
Bland Street at Thelma Street	5,000	0	0	5,000	
Douglas Avenue - Moresby to King	5,000	0	0	5,000	
Weston Ave Alignment + Parking	5,000	0	0	5,000	
Henley / Clydesdale Roundabout	5,000	0	0	5,000	
Program - ROW Resurfacing	5,000	0	0	5,000	
Abjornson St - Curtin Primary School (replace	5,000	0	0	5,000	
Mary Street/ Preston Street	5,000	0	0	5,000	
McDonald St - Preston to Thelma	5,000	0	0	5,000	
Preston - Labouchere to Melville Pde	5,000	0	0	5,000	
Roebuck Dve - Hope Reserve	5,000	0	0	5,000	
Pennington Street	5,000	0	0	5,000	
Mill Point Road - Decorative Fence Laboucher	5,000	0	0	5,000	
Traffic Management	165,000	17,500	0	147,500	
<b>Roadworks</b>				0	
Bruce Street – Saunders to Henley	348,758	263,000	0	85,758	
Challenger Ave - Henning to Griffin	152,100	0	0	152,100	
Challenger Carpark - off Challenger	72,850	0	0	72,850	
Cliffe St - Vista to end + Parking	95,350	0	0	95,350	
Coode St - Alston to Canning Hwy	114,270	0	0	114,270	
Cornish Cr - Cloister to Hope	192,400	0	0	192,400	
Downey Dv - Ley to Welwyn	226,070	0	0	226,070	
Dyson St - View to Bright (inc Rbt)	176,200	40,000	0	136,200	
Elderfield Rd - Fairview to Kilkenny (W)	60,280	0	0	60,280	
Hardy St - Melville Pde to Labouchere	211,330	0	0	211,330	
Henley St - 45m East & West of Canning Higl	130,600	53,733	0	76,867	
Lockhart St - Manning Rd to Paterson St	75,335	0	0	75,335	
Lockhart St - Wooltana St to Davilak St	99,840	0	0	99,840	
Manning Road / Centenary Intersection	104,400	42,933	0	61,467	
Paterson St - Clydesdale to Ley St (Including	124,600	56,400	0	68,200	
Pitt St - Collins to Dyson	85,735	0	0	85,735	
Rea St - Ridge to Labouchere	52,000	0	0	52,000	
Ridge St - Hensmen to end	184,500	0	0	184,500	
Sandgate St - South Tce to Norton St	97,050	0	0	97,050	
South Tce - Melville Pde - Paved Entry off Kw	190,000	0	0	190,000	
South Tce/Strickland St - Road reconstructior	5,000	0	0	5,000	
Thelma St - Canning Hwy to 120m West	138,200	65,467	0	72,733	
Welwyn Ave - Bradshaw to Conochie	147,200	71,467	0	75,733	
Roadworks	3,084,068	593,000	0	2,491,068	

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets 2019/20

CAPITAL WORKS PROGRAM	2019/20 Budget	Grants/ Trade-in	Reserve \$	Municipal Funds	Reserve
<b>Parking</b>				0	
Angelo Street - Verge Parking Bay Upgrade	5,000	0	0	5,000	
Jarman Avenue - Bradshaw Cr to Henning Cr	5,000	0	0	5,000	
Labouchere Rd - Como Primary School Parkir	5,000	0	0	5,000	
Parking Management Devices	250,000	0	250,000	0	Parking Reserve
Wayfinding Signage	15,000	0	0	15,000	
Weston Ave - Parking Bay Alignment	5,000	0	0	5,000	
Parking	285,000	0	250,000	35,000	
<b>Streetscape</b>				0	
Mill Point Freeway Exit/Entry Statement	25,000	0	0	25,000	
Melville Pde North - Design for a vegetated ca	5,000	0	0	5,000	
Ridge at Forrest St (soft & hard)	5,000	0	0	5,000	
Welwyn Avenue - Bradshaw Cr to Conochie C	5,000	0	0	5,000	
Manning Hub - Laneway/Pedestrian Access V	380,000	90,000	0	290,000	
Manning Hub - Stage 3	5,000	0	0	5,000	
Manning Road - Centenary to Kent St	25,000	0	0	25,000	
South Perth Esplanade	50,000	0	0	50,000	
Streetscape	500,000	90,000	0	410,000	
<b>Footpaths etc</b>				0	
Canning Hwy - Cliff Street	24,000	0	0	24,000	
Collins street Oxford to Pitt	9,500	0	0	9,500	
Collins Street Pitt To George	17,500	0	0	17,500	
Collins street Shaftesbury to Canning Hwy	13,000	0	0	13,000	
Edgewater Road - 320m Mount Henry Rd to F	5,000	0	0	5,000	
Elizabeth Addison to Lawler	29,000	0	0	29,000	
Greenock Ave - Labouchere to Coode Street	27,500	0	0	27,500	
Greenock Ave - Lockhart to Labourchere Roa	27,500	0	0	27,500	
Greenock Ave - Lockhart to Robert St	29,000	0	0	29,000	
Hensman Street Canning to David	36,000	0	0	36,000	
Jackson Road - Henley to Kent St - Install 4.5	10,000	0	0	10,000	
Karawara Greenways - Zone 2	55,000	0	0	55,000	
Lawler street at Angelo	8,000	0	0	8,000	
Lockhart St - Cale to Henley	19,800	0	0	19,800	
Lockhart St - Davalak to Wooltana	16,600	0	0	16,600	
Mary Street - 50m Hse No 102 to Hse No 106	4,000	0	0	4,000	
McDougall Street - Edgcumbe Street to Lock	15,400	0	0	15,400	
Millpoint Rd Way to Ellam	33,000	0	0	33,000	
Milson Street High To Elizabeth	29,000	0	0	29,000	
Oxford street Douglas Ave To Collins Street	28,000	0	0	28,000	
Footpaths etc	436,800	0	0	436,800	
<b>Drainage</b>				0	
GPT - Thelma Street & Alston	40,000	0	0	40,000	
ICMP 2004 (priority piped drain assessment)	10,000	0	0	10,000	
ICMP 2004 (Top 10 priority pollution mitigatio	10,000	0	0	10,000	
ICMP 2004 (Top 8 priority flooding locations n	10,000	0	0	10,000	
Dyson Street - Stormwater Direct Injection	30,000	0	0	30,000	
Monash Ave	20,000	0	0	20,000	
Hayman/Dick Perry - Detention Replacement	10,000	0	0	10,000	
Corner Bland & Monash - Install Side Entry Pi	6,600	0	0	6,600	
11 Mullingar x 2	6,600	0	0	6,600	
14 Burnett	3,300	0	0	3,300	
152 Gwentyfred x2	6,600	0	0	6,600	
18 Glasnievin	3,300	0	0	3,300	
27 Deer Park Gardens	3,300	0	0	3,300	
39 Bland street	3,300	0	0	3,300	

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets 2019/20

CAPITAL WORKS PROGRAM	2019/20 Budget	Grants/ Trade-in	Reserve \$	Minicipal Funds	Reserve
5 Carlow Circle	3,300	0	0	3,300	
Corner Challenger/Bradshaw Cr - Install Side	3,300	0	0	3,300	
Lockhart St Sump - Area Improve	5,000	0	0	5,000	
Sump - Roebuck Avenue Opposite Aquinas C	62,000	0	0	62,000	
Drainage	236,600	0	0	236,600	
<b>Foreshore</b>				0	
Interpretive Signage - Swan Habitat	50,000	50,000	0	0	
Connect South Mends Street - Stage 1	4,250,000	2,500,000	1,750,000	0	Major Community Facilities Reserve
Connect South Mends Street - Pavilion/Mends	47,000	0	0	47,000	
Foreshore	4,347,000	2,550,000	1,750,000	47,000	
<b>Parks and Reserves</b>				0	
<b>Pump Replacement</b>				0	
Bill Grayden - Pump Replacement	60,000	0	60,000	0	Reticulation and Pump Replacement
Challenger West - Pump Renewal	7,000	0	7,000	0	Reticulation and Pump Replacement
Ernest Johnson Hensman	60,000	0	60,000	0	Reticulation and Pump Replacement
Hensman - Pump Renewal	7,000	0	7,000	0	Reticulation and Pump Replacement
McDougal Park North Pump Renewal	7,000	0	7,000	0	Reticulation and Pump Replacement
McDougal Park South Pump Renewal	7,000	0	7,000	0	Reticulation and Pump Replacement
Moresby - Pump Renewal	7,000	0	7,000	0	Reticulation and Pump Replacement
Olives Reserve	7,000	0	7,000	0	Reticulation and Pump Replacement
Redmond Reserve	7,000	0	7,000	0	Reticulation and Pump Replacement
Stone Street	7,000	0	7,000	0	Reticulation and Pump Replacement
<b>Improvements</b>				0	
Broome Street Sump Playground	40,000	0	0	40,000	
Challenger Reserve - Cricket Wicket	40,000	0	0	40,000	
Challenger Reserve - Master Plan	50,000	0	0	50,000	
EJ Oval Precinct Stage 3 - Awnings	95,000	0	0	95,000	
EJ Oval Precinct - Stage 2	10,000	0	0	10,000	
Irrigation Equipment	50,000	0	0	50,000	
Morris Mundy Design and Construction	35,000	0	0	35,000	
Olives Reserve - Stage 1	510,000	0	0	510,000	
Olives Reserve Playground Replacement	90,000	0	0	90,000	
Park Furniture & Infrastructure	75,000	0	0	75,000	
Scented Gardens / Melaleuca Grove - Path to	60,000	0	0	60,000	
Neil McDougall Park - Seniors Exercise Equip	60,000	5,000	0	55,000	
Karawara Masterplan Stage 2 - Paths; Furnitu	95,000	0	0	95,000	
Redmond Reserve Stairs	10,000	0	0	10,000	
Parks and Reserves	1,396,000	5,000	176,000	1,215,000	
<b>Waste</b>				0	
CCTV	15,000	0	15,000	0	Waste Management Reserve
Mulch Bay	52,500	0	52,500	0	Waste Management Reserve
Washdown Bay	508,000	0	508,000	0	Waste Management Reserve
Waste Receptacles Replacement	155,000	0	155,000	0	Waste Management Reserve
Waste	730,500	0	730,500	0	
<b>Other</b>				0	
Connect South Mends Street - Art Project	54,000	0	54,000	0	Public Art Reserve
RAC Intellibus - Public Art Project	200,000	100,000	100,000	0	Public Art Reserve
Civic Centre - Art Storeroom	49,000	10,000	0	39,000	
Mt Henry Spit Restoration	120,000	0	0	120,000	
McDougal Park Lake WSUD	50,000	0	0	50,000	
Other	473,000	110,000	154,000	209,000	
	16,346,436	4,411,498	4,027,800	7,907,138	

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**4. FIXED ASSETS**

**(a) Acquisition of Assets 2019/20**

<b>SUMMARY</b>	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
Land	0	64,630	
Buildings	2,849,700	2,343,240	2,399,200
Information Technology	115,000	522,300	3,622,152
Furniture	83,000	80,820	0
Mobile Plant	415,300	217,940	774,150
Plant and Equipment	1,116,498	789,960	232,700
Infrastructure	11,766,938	11,299,680	12,930,088
	<b>16,346,436</b>	<b>15,318,570</b>	<b>19,958,290</b>

**(b) Disposals of Assets**

	<b>2018/19</b>	<b>2017/18</b>	<b>2017/18</b>
Proceeds of Sale	174,500	330,232	316,635
Written Down Value	<b>(144,806)</b>	<b>(65,381)</b>	<b>(54,341)</b>
Profit/Loss on Disposal	29,694	264,851	262,294

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2021**

**4. FIXED ASSETS**

**(c) SIGNIFICANT ACCOUNTING POLICIES**

**Infrastructure, Property, Plant and Equipment**

Each class of fixed assets within the property, plant and equipment or infrastructure groupings, is carried at fair value, or for assets acquired / disposed of since revaluation date at cost, as indicated, less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets  
Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

During the year ended June 2013, the City commenced the process of adopting fair value in accordance with the regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the statutory requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established.

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

**Land Under Control**

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance. Council has included such crown land (which comes under this regulation) in its 2012/2013 and subsequent annual financial statements.

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**Land Under Roads**

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This action reflects the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads. Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Artworks
Information Tecnology
Mobile Plant
Infrastructure - Roads
Infrastructure - Drainage
Infrastructure - Paths
Infrastructure - Parks
Infrastructure - Foreshore
Infrastructure -Car Parks
Infrastructure - Intagibile

2019/20 Budget	2018/19 Estimate	2018/19 Budget
\$	\$	\$
585,105	590,676	539,000
21,059	19,402	19,400
11,507	6,988	10,600
103,018	84,406	94,900
703,971	703,840	648,500
142,748	928,708	131,500
3,396,655	3,235,732	3,101,100
7,373,841	6,875,528	6,792,800
15,306	3,650	14,100
12,353,210	12,448,930	11,351,900
1,969,087	1,984,556	1,813,928
289,022	291,293	266,248
120,634	121,582	111,129
27,635	27,852	25,457
167,795	169,113	154,573
859,215	865,965	791,511
4,651,671	4,688,214	4,285,131
480,555	484,330	442,688
1,152,255	1,161,307	1,061,460
1,379,142	1,388,651	1,242,562
789,558	795,761	727,343
299,316	301,667	275,730
167,325	168,639	154,140
12,353,210	12,448,930	11,351,900

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

Infrastructure Assets are depreciated based on the asset component condition with most asset classes able to be reliably assessed by inspection with the exception of drainage assets which are valued using (reliable) age data as a reasonable proxy for condition.

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

Artworks	50 years
Buildings	15 - 200 years(based on components)
Plant and Equipment	10 years
Furniture and Fittings	10 years
Computer Equipment	3 - 10 years
Mobile Plant	3 - 8 years
Infrastructure - Roads	20 - 60 years
Infrastructure - Drains	100 years
Infrastructure - Paths	40 - 60 years dependent on path type
Infrastructure - Street Furniture	20 years
Infrastructure - Parks Equipment	20 years
Infrastructure - Car Parking	25-75 years
Foreshore Assets	100 years

DEPRECIATION (CONTINUED)

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

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment of Assets

In accordance with Australian Accounting Standards, the City's assets other than inventories are assessed at each reporting date to determine whether or not there is any indication that they may be impaired. Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with the provisions of AASB 136 Impairment of Assets - and appropriate adjustments are made. Impairment losses are recognised immediately in the Statement of Comprehensive Income.

For non-cash generating assets such as roads, paths, drains and public buildings, no annual assessment is required. Rather AASB116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Estimate Principal 1 July 2018	2018/19 Estimate New loans	2018/19 Estimate Principal repayments	2018/19 Estimate Interest repayments	Estimate Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Health</b>															
224 - South Perth Hospital	279,715	0	279,715	7,609	0	542,990	0	263,275	26,188	279,715	542,990	0	263,275	26,188	279,715
228 - South Perth Bowling Club	53,976	0	5,306	2,773	48,670	59,042	0	5,066	3,042	53,976	59,042	0	5,066	3,042	53,976
229 - South Perth Bowling Club	330,658	0	31,678	16,272	298,980	360,974	0	30,316	17,814	330,658	360,974	0	30,316	17,814	330,658
230 - South Perth Bowling Club	74,861	0	5,965	3,532	68,896	80,579	0	5,718	3,812	74,861	80,579	0	5,718	3,812	74,861
<b>Recreation and culture</b>															
227 - Collier Park Golf Course	2,739,607	0	321,918	147,185	2,417,689	3,045,948	0	306,341	164,592	2,739,607	3,045,948	0	306,341	164,592	2,739,607
<b>Transport</b>															
<b>City Loans</b>	0				0					0					0
223 - Municipal Works	0				0	390,386	0	390,386	16,214	0	390,386	0	390,386	16,214	0
225A - Municipal Works	491,882	0	239,219	24,414	252,663	718,373	0	226,491	38,526	491,882	718,373	0	226,491	38,526	491,882
225B - Municipal Works	254,560	0	124,726	9,680	129,834	374,380	0	119,820	15,314	254,560	374,380	0	119,820	15,314	254,560
231 - Municipal Works	4,438,336	0	199,550	170,058	4,238,786	4,615,721	0	177,385	165,254	4,438,336	4,615,721	0	177,385	165,254	4,438,336
	7,924,385	0	885,413	351,337	7,038,972	9,144,808	0	1,220,423	399,900	7,924,385	9,144,808	0	1,220,423	399,900	7,924,385
<b>Self Supporting Loans</b>															
<b>Health</b>															
224 - South Perth Hospital	279,715	0	279,715	7,609	0	542,990	0	263,275	26,188	279,715	542,990	0	263,275	26,188	279,715
228 - South Perth Bowling Club	53,976	0	5,306	2,773	48,670	59,042	0	5,066	3,042	53,976	59,042	0	5,066	3,042	53,976
229 - South Perth Bowling Club	330,658	0	31,678	16,272	298,980	360,974	0	30,316	17,814	330,658	360,974	0	30,316	17,814	330,658
230 - South Perth Bowling Club	74,861	0	5,965	3,532	68,896	80,579	0	5,718	3,812	74,861	80,579	0	5,718	3,812	74,861
	739,210	0	322,664	30,186	416,546	1,043,585	0	304,375	50,856	739,210	1,043,585	0	304,375	50,856	739,210
	8,663,595	0	1,208,077	381,523	7,455,518	10,188,393	0	1,524,798	450,756	8,663,595	10,188,393	0	1,524,798	450,756	8,663,595

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(b) New borrowings - 2019/20**

The City does not intend to undertake any new borrowings for the year ended 30th June 2020.

**(c) Unspent borrowings**

The City had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

**(d) Credit Facilities**

	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

All loans and borrowings are initially recognised at fair value less directly attributable transaction costs. Following initial recognition, interest bearing loans and borrowings are measured at amortised cost. Fees paid on the establishment of loan facilities that are yield related are included in the carrying amount of the borrowings. Interest bearing loans and borrowings are classified as current liabilities unless the City has an unconditional right to defer settlement of that liability for at least 12 months after balance date.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves**

<b>Plant Replacement Reserve</b>	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
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This reserve is used to fund the balance of the purchase price of plant and equipment associated with City works (after trade-in, discounts and allowances).

Opening Balance	316,492	308,266	308,096
Interest	5,203	8,226	8,226
Transfers in	0	0	0
Funds applied	(162,500)	0	0
Closing Balance	159,195	316,492	316,322

<b>Employee Entitlement Reserve</b>	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
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This reserve was established during the year to fund the City's long service leave requirements and is maintained by an annual contribution equivalent to the long service leave entitlements of the City's employees.

Opening Balance	398,306	387,949	387,889
Interest	6,548	10,357	10,357
Transfers in	0	0	0
Funds applied	0	0	0
Closing Balance	404,854	398,306	398,246

<b>Reticulation and Pump Replacement Reserve</b>	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
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This reserve was established to provide funds for the replacement of reticulation and pumps at various parks and gardens.

Opening Balance	241,812	235,895	221,598
Interest	3,975	5,917	5,917
Transfers in	0	0	0
Funds applied	(176,000)	0	0
Closing Balance	69,787	241,812	227,515

<b>Information Technology Reserve</b>	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
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This reserve was established to finance the acquisition and enhancement of technology and digital service delivery initiatives. The municipal fund provides ongoing appropriations as and when needed.

Opening Balance	68,716	1,066,933	1,066,788
Interest	1,130	1,783	1,783
Transfers in	0	0	0
Funds applied	(67,500)	(1,000,000)	(1,000,000)
Closing Balance	2,346	68,716	68,571

<b>Major Community Facilities Reserve</b>	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
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*see note 7(b) below*  
This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary community facility projects in future years; alleviating the impacts of intergenerational equity in funding major facilities.

Opening Balance	4,776,332	4,722,930	7,765,072
Interest	78,525	53,402	53,402
Transfers in	3,111,795	0	0
Funds applied	(2,050,000)	0	(5,765,000)
Closing Balance	5,916,652	4,776,332	2,053,474

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves**

	2019/20	2018/19	2018/19
	Budget	Estimate	Budget
<b>Public Art Reserve</b>			
This reserve was created to quarantine contributions obtained under the Public Art (Percent for Art) policy and to support the creation of public art pieces within City precincts.			
Opening Balance	215,362	209,762	209,735
Interest	3,541	5,600	5,600
Transfers in	0	0	0
Funds applied	(154,000)	0	0
Closing Balance	64,903	215,362	215,335
<b>Parking Reserve</b>			
This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking within the district in the vicinity of these developments as opportunities arise in the future.			
Opening Balance	412,632	423,056	422,977
Interest	6,784	4,228	4,228
Transfers in	0	10,000	10,000
Funds applied	(250,000)	(24,652)	(274,652)
Closing Balance	169,416	412,632	162,553
<b>Riverwall Reserve</b>			
This reserve was established to quarantine monies to be used to attract matching funding from state government with a view towards sharing financial responsibility for maintaining the river walls.			
Opening Balance	125,917	122,643	172,621
Interest	2,070	3,274	3,274
Transfers in	0	0	0
Funds applied	0	0	(50,000)
Closing Balance	127,987	125,917	125,895
<b>Railway Station Reserve</b>	see note 7(b) below		
This reserve was established to quarantine monies to be used to provide streetscapes and infrastructure around (future) railway stations constructed as part of the Perth to Mandurah railway.			
Opening Balance	815,610	794,402	794,292
Interest	13,409	21,208	21,208
Transfers in	0	0	0
Funds applied	(829,019)	0	0
Closing Balance	0	815,610	815,500
<b>Sustainable Infrastructure Reserve</b>	see note 7(b) below		
This reserve was created to support the financially sustainable management of our community infrastructure including roads, paths, drainage, river walls and parks.			
Opening Balance	2,245,853	2,240,224	3,140,827
Interest	36,923	5,629	5,629
Transfers in	0	0	0
Funds applied	(2,282,776)	0	(2,930,000)
Closing Balance	0	2,245,853	216,456

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves**

	<b>2019/20</b>	<b>2018/19</b>	<b>2018/19</b>
<b>Collier Park Residents Offset Reserve</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>

This reserve was established to partially cash back the loan liability due to residents on departing the village complex. The reserve is funded by the premium on the difference between the sale price of the units in the village to the ingoing resident and the amount of the refund to the departing resident. Funds in the reserve are maintained at an appropriate level to ensure that the draw of funds by departing residents in any given year is fully cash backed and available on demand.

Opening Balance	23,100,037	21,731,309	22,423,318
Interest	511,766	618,728	618,728
Transfers in	1,500,000	3,000,000	3,000,000
Funds applied	(1,500,000)	(2,250,000)	(2,250,000)
Closing Balance	23,611,803	23,100,037	23,792,046

	<b>2019/20</b>	<b>2018/19</b>	<b>2018/19</b>
<b>Collier Park Village Reserve</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>

This reserve accumulates the lease premium and refurbishment levy paid by ingoing residents of the retirement village as well as the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden upon the City's ratepayers.

Opening Balance	831,816	603,761	1,243,269
Interest	18,428	26,055	26,055
Transfers in	260,000	202,000	202,000
Funds applied	(437,300)	0	(738,427)
Closing Balance	672,944	831,816	732,897

	<b>2019/20</b>	<b>2018/19</b>	<b>2018/19</b>
<b>Waste Management Reserve</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>

This reserve was established to provide for investment in new waste management initiatives and is funded by an annual allocation equal to the operating surplus (deficit) from the waste operations.

Opening Balance	3,872,753	3,772,760	4,000,060
Interest	85,798	99,993	99,993
Transfers in	619,000	0	0
Funds applied	(730,500)	0	(255,000)
Closing Balance	3,847,051	3,872,753	3,845,053

	<b>2019/20</b>	<b>2018/19</b>	<b>2018/19</b>
<b>UGP Reserve</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>

This reserve was established to accumulate funding to support the City's contribution to the undergrounding of existing overhead electrical cables within specified precincts in the city.

Opening Balance	115,087	112,095	112,077
Interest	1,892	2,992	2,992
Transfers in	0	0	0
Funds applied	0	0	0
Closing Balance	116,979	115,087	115,069

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves**

<b>SUMMARY</b>	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
Opening Balance	37,536,725	36,731,985	42,268,619
Interest	775,992	867,392	867,392
Transfers in	5,490,795	3,212,000	3,212,000
Funds applied	(8,639,595)	(3,274,652)	(13,263,079)
Closing Balance	35,163,917	37,536,725	33,084,932

**(b) Cash Backed Reserves - Change in Use**

It is proposed that the Railway Station Reserve and the Sustainable Infrastructure Reserve be merged with the Major Community Facilities Reserve to provide one reserve to fund major projects throughout the City.

<b>Funds transferred will be -</b>	<b>from</b>	<b>to</b>
Railway Station Reserve	829,019	
Sustainable Infrastructure Reserve	2,282,776	
Major Community Facilities Reserve		3,111,795

It is proposed the new combined reserve will be titled the **Community Facilities Reserve**  
The **purpose** is defined as - to fund new, refurbishment and upgrade of community facilities.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**8. FEES & CHARGES REVENUE**

	<b>2019/20 Budget</b>	<b>2018/19 Estimate</b>	<b>2018/19 Budget</b>
	\$	\$	\$
General purpose funding	468,000	454,950	378,000
Law, order, public safety	106,500	212,280	119,250
Health	61,500	66,000	67,500
Housing	1,451,260	1,190,550	1,249,325
Community amenities	7,467,060	7,851,240	7,439,060
Recreation and culture	4,096,220	4,376,250	4,232,518
Transport	2,777,070	2,884,845	3,374,000
Economic services	528,250	424,650	417,500
Other property and services	24,000	30,940	10,000
	<b>16,979,860</b>	<b>17,491,705</b>	<b>17,287,153</b>

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

General purpose funding	483,000	890,630	523,763
Recreation and culture	824,569	535,650	157,464
Transport	320,352	380,720	228,937
Other property and services	20,000	0	42,716
	<b>1,647,921</b>	<b>1,807,000</b>	<b>952,880</b>

**Non-operating grants, subsidies and contributions**

Recreation and culture	941,498	19,292	19,292
Transport	3,295,500	706,388	706,388
	<b>4,236,998</b>	<b>725,680</b>	<b>725,680</b>

**Significant Accounting Policies**

**Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when when the City obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating year or earlier upon receipt of the rates. Control over granted assets is obtained upon their receipt or upon prior notification that a grant has been secured. Contributions over which the City has control but which had not been received at reporting date are accrued and recognised as receivable.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	2019/20 Budget	2018/19 Estimate	2018/19 Budget
Investments			
- Reserve funds	775,993	876,113	867,391
- Other funds	280,000	598,117	330,000
Other interest revenue (refer note 1b)	455,000	440,000	475,000
	1,510,993	1,914,230	1,672,391

\* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.

**(b) Other revenue**

Reimbursements and recoveries	730,606	568,030	843,798
	730,606	568,030	843,798

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	95,000	120,000	95,000
	95,000	120,000	95,000

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 6(a))	381,523	450,756	450,756
	381,523	450,756	450,756

**(e) Elected members remuneration**

Meeting fees	216,989	241,506	220,000
Mayor/President's allowance	63,400	60,100	63,400
Deputy Mayor/President's allowance	16,600	15,900	16,600
Travelling expenses			2,950
Telecommunications allowance	31,500	27,849	42,000
Other - Training and others	325,500	234,677	206,500
	653,989	580,032	551,450

**SIGNIFICANT ACCOUNTING POLICIES**

**Leaseholder Liability**

The leaseholder liability represents the City's obligation to repay the unit lease purchase price (less the deposit premium and refurbishment levy) paid by residents of the Collier Park Village upon individual leaseholders relinquishing their leases.

As the City does not have a right to defer settlement of the refund for more than one year upon a lease being relinquished, the entire liability is required to be disclosed as a Current Liability.

Notwithstanding this, the City recognises that only a portion of the leases for units within the complex will be relinquished in the next twelve months. Whilst there is some subjectivity in establishing the rate of turnover in tenancies and the quantum of payments to individual

leaseholders in different stages of the complex, the City establishes a historical rolling five year average of number of vacated units and then applies that percentage (7.1%) to the overall leaseholder liability to determine the anticipated obligation likely to become due in the next twelve months.

An amount greater than the outgoing payment for the next twelve months is quarantined in a cash-backed reserve maintained specifically for maintained specifically for this purpose.

**Operating Leases**

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

**LEASES**

At inception of a contract, an entity shall assess 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 lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**11. MAJOR LAND TRANSACTIONS, TRADING UNDERTAKINGS AND INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the City will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

**12. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the City will be party to any joint venture arrangements during 2019/20.

**SIGNIFICANT ACCOUNTING POLICIES  
INVESTMENTS IN ASSOCIATES**

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

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

Profits and losses resulting from transactions between the Council and the associate are

eliminated to the extent of the Council's interest in the associate.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council 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 Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**INTERESTS IN JOINT VENTURES**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required. Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. TRUST FUNDS**

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Footpath Deposits	960,700	522,700	(367,000)	1,116,400
Hall Bonds	25,190	514,845	(487,985)	52,050
Lessee Bonds	44,620	13,175	0	57,795
Sundry Trust	488,757	504,762	(647,521)	345,998
	<b>1,519,267</b>	<b>1,555,482</b>	<b>(1,502,506)</b>	<b>1,572,243</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**TRUST FUNDS**

The City is required under the Local Government Act to maintain a separate and distinct Trust Fund to account for all monies held by way of deposit or in trust for any person, all monies held on behalf of the for specific purposes, and all monies and property held in trust for any charitable or public purpose. The City performs only a custodial role in respect of these monies, and they cannot be used for City purposes. All Trust funds and the related liabilities to repay those deposits and bonds are excluded from the annual financial statements.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**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). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Statement of Financial Position. Cash flows are included in the Statement of Cash Flows 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 in the statement.

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of these financial statements in conformity with Australian Accounting Standards requires management to make professional judgements and estimates that effect the application of policies and reported amounts of assets and liabilities, revenue and expenses.

All such estimates are based on historical experience and other factors that are believed to be reasonable under the circumstances. This experience and other relevant factors combine to form the basis for making professional judgements about the carrying values of assets and liabilities that may not otherwise be readily apparent. Realised actual results may therefore differ from these professional estimates.

**ROUNDING OFF FIGURES**

Figures in this financial report, other than the rate in the \$, are rounded to the nearest dollar.

**COMPARATIVE FIGURES**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget adopted by City and does not include any subsequent amendments.

**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.

**ALLOCATION OF CORPORATE COSTS**

Allocation of corporate costs using Activity Based Costing principles has been included in this financial report. This allocation of costs has a neutral impact upon the overall operating result of the City but results in a more accurate reflection of the costs of providing specific services by incorporating an allocation for corporate services provided to service areas.

**INVESTMENTS & OTHER FINANCIAL INSTRUMENTS**

**Initial Recognition and Measurement**

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

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount at which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amounts initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method used is to allocate interest income or interest expense over the relevant period and the effective interest rate is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability.

Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss  
Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets .

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or Losses are recognised in profit and loss

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the City has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

Loss events for financial assets carried at amortised cost may include: indications that the debtors or group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions correlating with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses.

After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts

are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

**De-recognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the City no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

**INTANGIBLES**

(i) Easements

Local Governments are required to recognise easements in their Financial Statements where the asset can be identified and reliably measured. The City has easements over certain small portions of land but it is not possible to reliably measure these. Accordingly they are recognised at nil value.

(ii) Software

Costs incurred in developing software that will contribute to future period financial benefits through revenue generation or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of software development including consultancy, programming and data migration services. Amortisation is calculated on a straight line basis over 10 years. Technology development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility and where the City has an intention and ability to use the asset.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. Employee entitlement benefits accumulates as a result of employees rendering services up to the reporting date are accrued annually. These benefits include wages and salaries, annual leave, long service leave and other relevant associated costs such as superannuation and workers compensation premiums.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**Fair Value Measurement of Assets & Liabilities**

When performing a revaluation, the City uses a mix of both independent and management valuations using the following as a guide: Fair Value is the price that City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**Fair Value Hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 5 years.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**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). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Statement of Financial Position. Cash flows are included in the Statement of Cash Flows 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 in the statement.

**CRITICAL ACCOUNTING ESTIMATES**

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

All such estimates are based on historical experience and other factors that are believed to be reasonable under the circumstances. This experience and other relevant factors combine to form the basis for making professional judgements about the carrying values of assets and liabilities that may not otherwise be readily apparent. Realised actual results may therefore differ from these professional estimates.

**ROUNDING OFF FIGURES**

Figures in this financial report, other than the rate in the \$, are rounded to the nearest dollar.

**COMPARATIVE FIGURES**

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**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.

**ALLOCATION OF CORPORATE COSTS**

Allocation of corporate costs using Activity Based Costing principles has been included in this financial report. This allocation of costs has a neutral impact upon the overall operating result of the City but results in a more accurate reflection of the costs of providing specific services by incorporating an allocation for corporate services provided to service areas.

**INVESTMENTS & OTHER FINANCIAL INSTRUMENTS**

**Initial Recognition and Measurement**

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

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount at which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amounts initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method used is to allocate interest income or interest expense over the relevant period and the effective interest rate is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability.

Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

**(i) Financial assets at fair value through profit and loss**

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

**(iii) Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

**(iv) Available-for-sale financial assets**

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

**(v) Financial liabilities**

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

Loss events for financial assets carried at amortised cost may include: indications that the debtors or group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions correlating with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses.

After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts

are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

**De-recognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

**INTANGIBLES**

**(i) Easements**

Local Governments are required to recognise easements in their Financial Statements where the asset can be identified and reliably measured. The City has easements over certain small portions of land but it is not possible to reliably measure these. Accordingly they are recognised at nil value.

**(ii) Software**

Costs incurred in developing software that will contribute to future period financial benefits through revenue generation or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of software development including consultancy, programming and data migration services. Amortisation is calculated on a straight line basis over 10 years. Technology development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility and where the City has an intention and ability to use the asset.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position except where the City does not have the unconditional right to defer settlement beyond 12 months, which is then recognised as a current liability.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**Fair Value Measurement of Assets & Liabilities**

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide: Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**Fair Value Hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 5 years.



An aerial photograph of a coastal city. In the foreground, a multi-lane highway bridge spans across a body of water. The bridge has several lanes in both directions, with cars visible. To the left of the bridge, there's a green park area with trees and a small white building. In the background, there's a dense residential area with many white and light-colored buildings, some of which are multi-story. The city extends to the water's edge, where there are more buildings and a small pier. The sky is clear and blue. A teal-colored banner is overlaid on the image, containing the text 'MANAGEMENT BUDGET' in white, bold, uppercase letters.

# MANAGEMENT BUDGET

CITY OF SOUTH PERTH

Key Responsibility Areas	2018	2019	2020
	Year End Actuals	Original Budget	Adopted Budget
<b>REVENUE</b>			
<b>Chief Executive's Office</b>			
Governance Admin	63	-	60,000
Ranger Services			
Animal Control	210,823	186,250	175,250
Fire Prevention	3,148	1,500	3,000
Parking Management	1,957,349	3,247,000	2,517,000
District Rangers	14,341	12,500	12,500
Other Law & Order	-	-	-
Sub Total Revenue - Ranger Services	2,185,660	3,447,250	2,707,750
Total Revenue - Governance & Administration	2,185,723	3,447,250	2,767,750
<b>Total Revenue - Chief Executive's Office</b>	<b>2,185,744</b>	<b>3,447,250</b>	<b>2,767,750</b>
<b>Directorate - Corporate Services</b>			
Financial Services			-
Treasury Management	968,555	995,000	540,000
Investment Activities	1,272,491	929,813	962,850
Rating Activities	36,760,301	37,559,296	38,482,981
Property Management	382,616	394,000	394,000
Total Revenue - Financial Services	39,419,245	39,878,109	40,379,831
<b>Total Revenue - Corporate Services</b>	<b>39,454,527</b>	<b>39,878,109</b>	<b>40,379,831</b>
<b>Directorate - Development &amp; Community Services</b>			
Community, Culture & Recreation			
Administration	536,530	1,500	20,219
Cultural Development			
Major Events	302,864	253,300	204,000
Community Events	31,241	42,000	45,000
Facility Bookings & Recreation Revenue			
George Burnett Leisure Centre Revenue	251,335	319,550	239,520
Halls & Public Buildings	269,755	300,400	347,520
Total Revenue - Community, Culture & Recreation	1,412,549	916,750	856,259
Collier Park Retirement Complex			
Collier Park Village	1,982,648	1,942,323	2,273,946
Collier Park Community Centre	5,455	6,000	6,000
Total Revenue - Collier Park Village	1,988,103	1,948,323	2,279,946
Library Services			
Administration	18,910	13,050	15,700
Civic Centre Library	12,799	10,000	10,000
Manning Library	7,780	2,100	3,600
Old Mill	3,474	2,500	4,000
Total Revenue - Library Services	42,964	27,650	33,300
Development Services			
Strategic Planning	29,530	14,000	15,000
Statutory Planning	673,573	535,000	535,000
Building Services	369,754	457,500	492,250
Environmental Health Services	167,818	147,000	140,000
Total Revenue - Development Services	1,240,695	1,153,500	1,182,250
<b>Total Revenue - Development &amp;</b>	<b>4,684,310</b>	<b>4,046,223</b>	<b>4,351,755</b>

CITY OF SOUTH PERTH

Key Responsibility Areas	2018	2019	2020
	Year End Actuals	Original Budget	Adopted Budget
<b>Directorate - Infrastructure Services</b>			
City Environment			
Contributions	354,405	333,500	245,000
Nursery Revenue	6,201	22,560	5,000
Environmental Services Revenue	-	5,000	4,000
<b>Total Revenue - City Environment</b>	<b>448,031</b>	<b>361,060</b>	<b>254,000</b>
Engineering Infrastructure			
Traffic Management Revenue	158,514	114,000	76,000
Road Grants	480,349	410,000	340,352
Contributions to Works	184,181	65,000	65,000
Reinstatement Revenue	29,602	14,000	14,000
Crossover Revenue	118,535	100,000	100,000
Asset Control Revenue	111,180	298,500	66,000
Other Revenue	6,072	7,000	5,000
<b>Sub Total - Construction &amp; Maint</b>	<b>929,919</b>	<b>894,500</b>	<b>590,352</b>
<b>Total Revenue - Engineering Infrastructure</b>	<b>1,105,667</b>	<b>1,008,500</b>	<b>666,352</b>
Waste Management			
Refuse Collection	5,153,421	5,297,743	5,297,743
Recycling	1,403,799	1,768,810	1,768,810
<b>Total Revenue - Waste Management</b>	<b>6,557,220</b>	<b>7,066,553</b>	<b>7,066,553</b>
Collier Park Golf Course			
Collier Park Golf Course - Revenue	2,551,590	2,804,138	3,060,120
<b>Total Revenue - Collier Park Golf Course</b>	<b>2,551,590</b>	<b>2,804,138</b>	<b>3,060,120</b>
<b>Total Revenue - Infrastructure Services</b>	<b>10,662,508</b>	<b>11,240,251</b>	<b>11,047,025</b>
<b>TOTAL REVENUE</b>	<b>56,987,089</b>	<b>58,611,833</b>	<b>58,546,361</b>
<b>EXPENDITURE</b>			
<b>Chief Executive's Office</b>			
City Administration			
Corporate Support	1,116,110	844,923	585,276
Building Operating Costs	250,025	258,300	270,000
Human Resources Administration	1,141,933	1,190,988	1,192,294
<b>Total Expense - City Administration</b>	<b>2,508,068</b>	<b>2,294,211</b>	<b>2,047,570</b>
Governance Admin	1,316,120	936,630	876,000
Governance - Elected Members	1,592,242	1,058,903	1,201,008
Marketing & Communications			
Community Promotions	608,907	695,033	599,370
Publications	107,747	139,800	94,000
Ranger Services			
Animal Control	427,622	340,020	305,946
Fire Prevention	118,406	126,064	127,899
Parking Management	802,608	927,615	826,928
District Rangers	299,336	263,807	294,435
Other Law & Order	3,867	5,000	5,000
<b>Total Expense - Ranger Services</b>	<b>1,651,838</b>	<b>1,662,506</b>	<b>1,560,208</b>
<b>Total Expense - Governance</b>	<b>5,276,853</b>	<b>4,492,872</b>	<b>4,330,586</b>
<b>Total Expense - Chief Executive's Office</b>	<b>7,784,921</b>	<b>6,787,083</b>	<b>6,378,156</b>

CITY OF SOUTH PERTH

Key Responsibility Areas	2018	2019	2020
	Year End Actuals	Original Budget	Adopted Budget
<b>Directorate - Corporate Services</b>			
Administration	292,087	261,308	258,180
Organisational Performance	267,519	338,425	315,254
Financial Services			
Treasury Management	1,732,951	2,081,750	2,499,446
Rating Activities	296,400	450,804	464,235
Investment Activities	396,418	311,164	259,338
Property Management	181,370	149,250	149,250
<b>Total Expense - Financial Services</b>	<b>2,607,139</b>	<b>2,992,968</b>	<b>3,372,269</b>
Information Technology	2,256,523	3,101,069	4,541,388
Records Management	281,476	429,081	289,836
Customer Services Team	1,129,150	1,182,200	1,271,821
Cost Allocation Outwards	(1,149,302)	(950,282)	(950,282)
<b>Total Expense - Corporate Services</b>	<b>5,684,592</b>	<b>7,354,769</b>	<b>9,098,466</b>
<b>Directorate - Development &amp; Community Services</b>			
Community, Culture & Recreation			
Community Development			
Administration	549,882	629,124	573,383
Donations	128,092	180,000	200,000
Safer City Program	5,157	59,000	77,000
Senior Citizens	391,650	416,137	399,618
<b>Total Expense - Community Development</b>	<b>1,074,781</b>	<b>1,284,261</b>	<b>1,250,001</b>
Cultural Development			
Major Events Expense	919,949	845,000	889,000
Summer Events Program	287,458	200,000	260,000
Community Events	540,056	617,139	468,191
Civic Functions	39,636	92,000	95,800
<b>Total Expense - Cultural Development</b>	<b>1,787,099</b>	<b>1,754,139</b>	<b>1,712,991</b>
Recreation			
George Burnett Leisure Centre	464,167	465,561	417,804
<b>Total Expense - Recreation &amp; Leisure</b>	<b>464,167</b>	<b>465,561</b>	<b>417,804</b>
Facility Hire			
Bookings Office	330,862	264,688	263,197
Halls & Public Buildings	781,099	904,150	423,830
<b>Total Expense - Facility Hire</b>	<b>1,111,961</b>	<b>1,168,838</b>	<b>687,027</b>
<b>Total Expense - Community, Culture &amp; Recreation</b>	<b>4,438,008</b>	<b>4,672,799</b>	<b>4,067,823</b>
Collier Park Retirement Complex			
Collier Park Village	2,239,401	2,287,050	2,310,377
<b>Total Expense - Collier Park Complex</b>	<b>2,239,813</b>	<b>2,287,050</b>	<b>2,310,377</b>
Library Services			
Library Administration	900,956	-	-
Civic Centre Library	817,154	1,267,958	1,328,464
Manning Library	421,885	866,788	1,074,190
Local Studies Collection	12,486	21,550	26,520
Old Mill	63,932	212,906	238,177
<b>Total Expense - Library Services</b>	<b>2,216,413</b>	<b>2,369,202</b>	<b>2,667,351</b>

CITY OF SOUTH PERTH

Key Responsibility Areas	2018	2019	2020
	Year End Actuals	Original Budget	Adopted Budget
<b>Directorate - Development &amp; Community Services (Continued)</b>			
Development Services			
Directorate Administration	260,771	255,741	260,494
Strategic Planning	596,277	720,931	851,914
Statutory Planning	1,265,014	1,482,010	1,355,732
Compliance Unit	156,311	158,387	165,222
Building Services	328,303	407,907	413,417
Health & Regulatory Services			
Administration	442,948	421,940	424,437
Preventative Services	49,953	63,500	63,500
<b>Total Expense - Health Services</b>	<b>500,191</b>	<b>493,440</b>	<b>487,937</b>
<b>Total Expense - Development Services</b>	<b>3,106,867</b>	<b>3,518,416</b>	<b>3,534,716</b>
<b>Total Expense - Development &amp;</b>	<b>12,001,100</b>	<b>12,847,467</b>	<b>12,580,267</b>
<b>Directorate - Infrastructure Services</b>			
<b>Infrastructure Support &amp; Administration</b>			
Governance Cost	973,607	773,926	943,471
Asset Management	370,665	386,579	392,844
<b>Total Expense - Infrastructure Support</b>	<b>1,344,272</b>	<b>1,160,505</b>	<b>1,336,315</b>
<b>City Environment</b>			
Reserves & Parks Maintenance	3,162,122	3,277,450	3,103,500
Miscellaneous Parks Programmes	39,558	20,000	20,000
Grounds Maintenance	122,713	179,400	179,000
Streetscape Maintenance	1,896,620	2,365,000	2,403,500
Environmental Services	365,765	862,250	1,693,527
Plant Nursery	276,795	143,800	305,579
Overheads	1,777,643	946,992	1,391,976
Asset Holding Costs	-	1,276,600	1,220,100
Building Maintenance	908,703	800,387	955,980
Reserve Building Maintenance & Operations	73,272	85,400	76,533
Public Convenience Maintenance & Operations	194,452	261,989	260,000
Operations Centre Maintenance	68,149	129,478	135,742
Jetty Maintenance	1,194	6,000	11,200
<b>Total Expense - City Environment</b>	<b>8,886,987</b>	<b>10,354,746</b>	<b>11,756,637</b>
<b>Directorate - Infrastructure Services (Continued)</b>			
<b>Collier Park Golf Course</b>			
Collier Park Golf Course - Expense	2,306,841	2,748,592	2,547,673
<b>Total Expense - Collier Park Golf Course</b>	<b>2,306,841</b>	<b>2,748,592</b>	<b>2,547,673</b>

CITY OF SOUTH PERTH

Key Responsibility Areas	2018	2019	2020
	Year End Actuals	Original Budget	Adopted Budget
<b>Waste Management</b>			
Refuse Collection	4,423,310	4,892,229	4,838,591
Recycling	736,307	902,300	883,400
Transfer Station	756,082	699,871	725,446
<b>Total Expense - Waste Management</b>	<b>5,915,698</b>	<b>6,494,400</b>	<b>6,447,437</b>
<b>Engineering Infrastructure</b>			
Design Office Overheads	259,803	344,248	774,159
<b>Sub Total - Design Office</b>	<b>259,803</b>	<b>344,248</b>	<b>774,159</b>
Traffic Management	410,379	485,446	454,153
<b>Sub Total - Traffic Management</b>	<b>410,379</b>	<b>485,446</b>	<b>454,153</b>
Construction & Maintenance			
Reinstatements	27,698	10,000	10,000
Crossovers	154,217	85,000	100,000
Asset Holding Costs	6,381,314	6,381,300	6,605,600
Roads, Paths & Drains	3,055,098	3,091,500	3,176,500
Fleet Operations	1,078,702	769,320	828,197
Overheads	435,387	234,287	213,091
<b>Sub Total - Construction &amp; Maintenance</b>	<b>11,132,416</b>	<b>10,571,407</b>	<b>10,933,388</b>
<b>Total Expense - Engineering Infrastructure</b>	<b>11,802,598</b>	<b>11,401,101</b>	<b>12,161,700</b>
<b>Total Expense - Infrastructure Services</b>	<b>30,256,396</b>	<b>32,159,344</b>	<b>34,249,763</b>
<b>TOTAL EXPENDITURE</b>	<b>55,727,009</b>	<b>59,148,663</b>	<b>62,306,652</b>
<b>NET POSITION</b>	<b>1,260,080</b>	<b>(536,830)</b>	<b>(3,760,291)</b>

# SCHEDULE OF FEES AND CHARGES

An aerial photograph of a coastal city. In the foreground, a multi-lane highway bridge spans across a body of water. The bridge has several cars and a truck on it. To the left of the bridge, there's a green park area with trees and a small white building. In the background, there are several high-rise apartment buildings and other residential structures. The sky is clear and blue.

## Fees and Charges Schedule

### Access Information

Land & Property Information				
PROPERTY INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Ownership Enquiry - Settlement Agents	All Applicants	Simple Ownership Enquiry	Exc	\$7.50
Rates Enquiry - Settlement Agents	All Applicants	Rates Enquiry only	Exc	\$41.00
Rates Enquiry - Settlement Agents	All Applicants	Full Requisition including Rates	Exc	\$113.00
PLANNING SCHEME				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Town Planning Scheme Text	All Applicants	Each	Exc	\$20.00
Planning Zone Maps	All Applicants	Per Set	Exc	\$80.00
BUILDING ARCHIVE INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Plan Archive Search - Residential	All Applicants	Per Search - Payable in Advance	Exc	\$75.00
Building Plan Archive Search - Commercial	All Applicants	Per Search - Payable in Advance	Exc	\$120.00

Electoral Information				
ROLLS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Full Rate Roll	Not Applicable	Per Copy	Exc	\$358.00
Ward Roll	Not Applicable	Per Copy	Exc	\$123.00

### Reproduction of Records



**DIGITAL RECORDS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Digital Audio Recording of Council Meeting	All Applicants	Per MP3 on Disk	Exc	\$28.00

**DOCUMENTS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Photocopy (small volume)	All Applicants	Per Page	Inc	\$0.30
Photocopy (bulk) - by City Staff	All Applicants	Per Hour	Inc	\$43.00
Building Plan - Printing of Plans > A3 Size	All Applicants	Per Sheet	Inc	\$5.00
Supervised access to City Records	All Applicants	Per Hour	Inc	\$42.00

**Freedom of Information**
**FOI APPLICATION**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Application Fee	All Applicants	Payable with Application	Exc	\$30.00
Access Time by City Staff	All Applicants	Per Hour	Exc	\$30.00

## Development Approvals

Development Approvals				
DEVELOPMENT APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Development Cost less than \$50,000	All Applicants	Base Fee	Exc	Statutory fee to be announced
Development Cost \$50,000 - \$500,000	All Applicants	0.32% of estimated cost of development	Exc	Statutory fee to be announced
Development Cost \$500,000 - \$2,500,000	All Applicants	Base Fee of \$1,700 plus 0.257% of Cost over \$500,000	Exc	Statutory fee to be announced
Development Cost \$2,500,000 - \$5,000,000	All Applicants	Base Fee of \$7,161 plus 0.206% of Cost over \$2,500,000	Exc	Statutory fee to be announced
Development Cost \$5,000,000 - \$21,500,000	All Applicants	Base Fee of \$12,633 plus 0.123% of Cost over \$5,000,000	Exc	Statutory fee to be announced
Development Cost over \$21,500,000	All Applicants	Base Fee	Exc	Statutory fee to be announced
DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Extension of Approval Timeline	All Applicants	Per Application	Exc	Statutory fee to be announced
Amend or Delete Condition of Approval	All Applicants	Per Application	Exc	Statutory fee to be announced
Referral to City Environment	All Applicants	Per Referral	Exc	\$60.00
Preliminary Planning Assessment	If Applicable	Prior to advice being given - any unused balance will be refunded (min \$147)	Exc	25% of total fee for the estimated cost of the development

DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Advertising Costs	All Applicants	Area 1 Consultation (P301)	Exc	\$150.00
Advertising Costs	All Applicants	Area 2 Consultation (P301)	Exc	\$300.00
Advertising Costs	All Applicants	Area 3 Consultation (P301)	Exc	\$600.00
Change of Use	All Applicants	Per Application	Exc	Statutory fee to be announced
Extension of Non Conforming Use	All Applicants	Per Application	Exc	Statutory fee to be announced
Home Occupation	All Applicants	Per Application	Exc	Statutory fee to be announced
Proposed 'Major' Variation (as per Policy P689) to Previously Determined Application	All Applicants	Per Application (min \$147)	Exc	Statutory fee to be announced
Renewal of Existing Development Approval	All Applicants	Per Application	Exc	Statutory fee to be announced
Retrospective Approval of Expired Planning Approval	All Applicants	Per Application	Exc	Statutory fee to be announced
Retrospective Approval of Existing Change of Use or Non Conforming Use	All Applicants	Original Fee plus \$595 Penalty	Exc	Statutory fee to be announced
Retrospective Approval - of Existing Development	All Applicants	Penalty is double the maximum fee plus the original fee	Exc	Statutory fee to be announced
Retrospective Approval - Home occupation	All Applicants	Original Fee plus \$444 Penalty	Exc	Statutory fee to be announced
Refused Application for Planning Approval	All Applicants	Fee is not refunded	Exc	Statutory fee to be announced

DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Withdrawn Application for Development Approval	If Applicable	Fee may be refunded at the discretion of the City where processing has not started but administrative tasks have begun	Exc	Statutory fee to be announced
Referral to Design Review Panel	All Applicants	Per Referral	Exc	\$750.00

## DAP Applications

DAP APPLICATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Minor Amendment - under Reg 17	All Applicants	Per Application	Exc	Statutory fee to be announced
Band 1 - Development Cost \$2,000,000 - \$7,000,000	All Applicants	Per Application	Exc	Statutory fee to be announced
Band 2 - Development Cost \$7,000,000 - \$10,000,000	All Applicants	Per Application	Exc	Statutory fee to be announced
Band 3 - Development Cost \$10,000,000 - \$12,500,000	All Applicants	Per Application	Exc	Statutory fee to be announced
Band 4 -Development Cost \$12,500,000 - \$15,000,000	All Applicants	Per Application	Exc	Statutory fee to be announced
Band 5 - Development Cost \$15,000,000 - \$175000,000	All Applicants	Per Application	Exc	Statutory fee to be announced
Band 6 - Development Cost \$17,500,000 - \$20,000,000	All Applicants	Per Application	Exc	Statutory fee to be announced
Band 7 - Development Cost more than \$20,000,000	All Applicants	Per Application	Exc	Statutory fee to be announced

## Strata Plan

### APPROVAL FOR STRATA PLAN, PLAN OF RE-SUBDIVISION OR CONSOLIDATION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Less than 6 Lots	All Applicants	Per Application	Exc	Statutory fee to be announced
Minimum 6 Lots up to 100 Lots	All Applicants	Per Application	Exc	Statutory fee to be announced
More than 100 Lots (Maximum Fee)	All Applicants	Per Application	Exc	Statutory fee to be announced

## Planning Advisory Services

### LIQUOR LICENSING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Section 40 Liquor Licensing Certificate	All Applicants	Per Property	Exc	\$85.00

### PLANNING ADVICE

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Zoning certificate (including plot ratio, building height limit, setbacks, permitted land use, etc)	All Applicants	Per Property	Exc	\$73.00

## Planning Scheme Amendment

### AMENDMENT - REQUEST BY APPLICANT

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used - Director, Manager, Strategic Advisor	All Applicants - Estimate payable in advance	Per Hour	Exc	Statutory fee to be announced
Time Used - Senior Planner	All Applicants - Estimate payable in advance	Per Hour	Exc	Statutory fee to be announced

<b>AMENDMENT - REQUEST BY APPLICANT</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used - Planning Officer	All Applicants - Estimate payable in advance	Per Hour	Exc	Statutory fee to be announced
Time Used - Admin Officer or Secretary	All Applicants - Estimate payable in advance	Per Hour	Exc	Statutory fee to be announced
Time Used - All Other Officers	All Applicants - Estimate payable in advance	Per Hour	Exc	Statutory fee to be announced
Operating Overhead Costs	All Applicants - Estimate payable in advance	33.3% of Time Cost	Exc	As calculated
Direct Costs (advertising, consultation, statutory notices, environmental assessment, computer modelling and heritage assessment)	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred
Legal and Other Specialist Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred
Scheme Map & Scheme Text Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred

## Local Development Plan

<b>APPLICATION FEE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used and Direct Costs	All Applicants - Estimate payable in advance	Per Application	Exc	As per Planning Scheme Amendment

## Subdivision Applications

<b>SUBDIVISION CLEARANCE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Up to 5 Lots	All Applicants	Per Lot	Exc	Statutory fee to be announced

SUBDIVISION CLEARANCE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Minimum 6 Lots up to 195 Lots	All Applicants	In Excess of 5 Lots up to 195 Lots	Exc	Statutory fee to be announced
More than 195 Lots	All Applicants	Per Application	Exc	Statutory fee to be announced

**Rates and Debtors Administration Fees**

<b>Rates</b>				
<b>ADMINISTRATION FEES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Rates Instalment Administration Fee	All Applicants	Per Instalment Notice	Exc	\$10.00
Rates Instalment Pre Interest Percentage	All Applicants	Per LGFM Regulations	Exc	5.5%
Interest on Outstanding Rates	All Applicants	Per Annum	Exc	11.00%
Rates Special Payment Arrangement Fee	If Applicable	Per Application	Exc	\$31.00
Interest on Overdue ESL	If Applicable	Per Annum	Exc	11.00%
Debtors Direct Payment Arrangements	If Applicable	Per Application	Exc	\$31.00
External Debt Collection Administration Fee	If Applicable	Per Application	Exc	\$41.00
Refund Fee	If Applicable	Only if Due to Ratepayer Error	Exc	\$20.50
Interest on Outstanding Debtor Accounts	If Applicable	Per Annum	Exc	11.00%
Interest on Outstanding Underground Power	If Applicable	Per Annum	Exc	11.00%
Preparation of Historical Transaction Listing Report	All Applicants	Per Request	Exc	\$45.00
Reprint of Rate Notice (electronic and hardcopy)	All Applicants excl pensioners and seniors	Per Notice	Exc	\$15.00



**Events, Programs and Workshops**

<b>Community Events, Recreation and Cultural Programs and Workshops</b>				
<b>COMMUNITY EVENTS, RECREATION AND CULTURAL PROGRAMS AND WORKSHOPS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Level 1 - Very Low Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$2.00
Level 2 - Low Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$5.00 - \$15.00
Level 3 - Moderate Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$20.00 - \$40.00
Level 4 - High Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$45.00 - \$75.00
Level 5 - Very High Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$80.00 - \$100.00
Level 0 - Free for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	No charge

**Miscellaneous Administration Fees**

<b>Administration fees</b>				
<b>ADMINISTRATION FEE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee - for All Bond, Deposit or Refundable Amount (Deposit). This Fee is consideration for less than the actual cost of administrating the Deposit. (Cont'd next line)	Each Deposit	Creation of Each Deposit	Exc	Fee is equivalent to the amount of interest earned for the duration of the Deposit
Administration Fee (cont'd) - If this Fee is greater than the Administration cost, the Depositor may apply for a refund of the difference within one month of the City returning the Deposit.	As Above	As Above	Inc	As Above
Other Support - Outside Office Hours	All Applicants	Outside Civic Centre Office Hours	Inc	Minimum 3 hour call-out fee (\$600) and an additional \$200 for each part hour thereafter
Request to Re-issue a Replacement Cheque	All Applicants	Per Cheque	Exc	\$20.00
Other Support - During Office Hours	All Applicants	During Civic Centre Office Hours	Inc	Minimum 3 hour call-out fee (\$300) and an additional \$100 for each part hour thereafter

## Building and Demolition Approvals

Building Approvals				
<b>BUILDING APPLICATION - CERTIFIED</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	\$105.00
Class 1 or Class 10 Buildings	All Applicants	0.19% of GST inclusive value of works as determined by City.	Exc	0.19% of GST inc value of works
Class 2 - 9 Buildings	All Applicants	0.09% of GST inclusive value of works as determined by City.	Exc	0.09% of GST inc value of works
<b>BUILDING APPLICATION - UNCERTIFIED</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	\$105.00
Class 1 or Class 10 Buildings	All Applicants	0.32% of GST inclusive value of works as determined by City.	Exc	0.32% of GST inc value of works
<b>BUILDING APPROVAL CERTIFICATES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Approval - Extend Effective Time	All Applicants	Minimum Fee	Exc	\$105.00
Occupancy Permit for Completed Building	All Applicants	Minimum Fee	Exc	\$105.00
Occupancy Permit for Registration of Strata Scheme	All Applicants	Minimum Fee	Exc	\$105.00
Occupancy Permit for Plan of Re-Subdivision	All Applicants	Minimum Fee	Exc	\$105.00
Modify Occupancy Permit for Temporary Additional Use of Building	If Applicable	Minimum Fee	Exc	\$105.00
Replacement Occupancy Permit - Existing Building	If Applicable	Minimum Fee	Exc	\$105.00
Replacement Occupancy Permit - Permanent Change of a Building's Classification or Use	If Applicable	Minimum Fee	Exc	\$105.00
Temporary Occupancy Permit - Incomplete Building	If Applicable	Minimum Fee	Exc	\$105.00

<b>BUILDING APPROVAL CERTIFICATES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Occupancy Permit - Building with Unauthorised Work	If Applicable	Minimum Fee	Exc	\$105.00
Occupancy Permit - Building with Unauthorised Work Having been Done	If Applicable	0.18% of GST inclusive value of works as determined by City.	Exc	0.18% of GST inc value of works
Occupancy Permit - Extend Effective Time	If Applicable	Minimum Fee	Exc	\$105.00
<b>RETROSPECTIVE APPROVALS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Minimum Fee	Exc	\$105.00
Class 1 or Class 10 Building - Unauthorised Work	All Applicants	0.38% of GST inclusive value of works as determined by City.	Exc	0.38% of GST inc value of works
Strata Unit	All Applicants	Minimum Fee	Exc	\$115.00
Strata Unit	All Applicants	Per Unit with 10 Unit Minimum	Exc	\$11.60
<b>DEMOLITION APPROVAL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Minimum Fee	Exc	\$105.00
Class 2 - 9 Buildings	All Applicants	\$97.70 Per Storey	Exc	\$105.00
Demolition Bond	All Applicants	Refundable provided there is no damage to City property.	Exc	\$750.00
Demolition Approval - Extend Effective Time	If Applicable	Minimum Fee	Exc	\$105.00

## Building Related Fees

<b>BUILDING SERVICES LEVY</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Approval Certificate	All Applicants	Minimum	Exc	\$61.65

<b>BUILDING SERVICES LEVY</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Permit	All Applicants	Minimum \$61.65 or 0.137% of GST inc value of work over \$45,000	Exc	\$61.65 or 0.137% of value
Demolition Permit	All Applicants	Minimum \$61.65 or 0.137% of GST inc value of work over \$45,000	Exc	\$61.65 or 0.137% of value
Occupancy Permit under S.46 and S.48 of Building Act	All Applicants	No Levy Payable	Exc	No Charge
Occupancy Permit under S.47, S.49, S.50 and S.52 of Building Act	All Applicants	Minimum	Exc	\$61.65
Unauthorised Building Work	All Applicants	Minimum \$123.30 or 0.274% of GST inc value of work over \$45,000	Exc	\$123.30 or 0.274% of value
<b>BCTIF LEVY</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Payable on ALL Applications	All Applicants	0.20% of GST inclusive value of works over \$20,000	Exc	0.20% of GST inc value of works
<b>ROAD RESERVE ACCESS BONDS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Single House - Minor Works less than \$12,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$1,000.00
Single House - Works greater than \$12,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$2,200.00
Up to 3 Grouped Dwellings or Single House on Corner Lot	All Applicants	Refundable provided there is no damage to City property.	Exc	\$3,000.00
More than 3 Grouped Dwellings or Commercial Developments	All Applicants	Refundable provided there is no damage to City property.	Exc	\$4,400.00
Site Inspection Fee	All Applicants	Per Bond	Inc	\$160.00

## Swimming Pool Licence

### INSPECTION FEE

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Annual Levy	All Applicants	Charged over 4 Year Cycle	Exc	\$30.00
Private Swimming Pool Inspection	All Applicants	Per Inspection	Exc	\$57.00
Private Swimming Pool Inspection - 'One-off' (outside routine inspection program)	All Applicants	Per Inspection	Inc	\$93.50
Compliance Inspection Report	If Applicable	Per Inspection	Exc	\$22.50

**Traffic Management / Modelling**

<b>Traffic Management</b>				
<b>TRAFFIC MANAGEMENT PLAN (TMP) APPROVAL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Approval or Alteration of TMP for Works lasting less than one week	All Applicants	Per Application	Inc	\$160.00
Approval or Alteration of TMP for Works lasting more than one week or deemed by the City to be complex	All Applicants	Per Hour	Inc	\$60.00
Traffic Count - New (works only undertaken on individual basis and as workload permits)	All Applicants	Per Application	Inc	\$300.00
Traffic Count - existing per classified report	All Applicants	Per Application	Inc	\$40.00
<b>TMP SITE AUDIT</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekly Audit of Approved TMP	All Applicants	All TMP Approvals with a term of more than one week	Inc	\$205.00
Remedial Audit of Non Conforming Site TMP	If Applicable	Required where site is found to be Non Conforming	Inc	\$205.00
<b>TRAFFIC MODELLING</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Traffic Modelling Technical Report - Impact of Development on Surrounding Road Network	If Applicable	Specified Precincts - South Perth Train Station Precinct	Inc	To the extent incurred by the City

**Food Licencing and Food Safety**

<b>Licences</b>				
<b>FOOD VENDOR LICENCES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Vendor Trading Licence	All Applicants	Per Day	Exc	\$100.00
Food Vendor Trading Licence	All Applicants	Per Week	Exc	\$250.00
Food Vendor Trading Licence	All Applicants	Per Month	Exc	\$300.00
Itinerant Vendor Trading Licence	All Applicants	Per Annum	Exc	\$1,600.00
Trading Licence - Concession - Manning Farmers Market Event	If Applicable	Per Annum	Exc	\$10,300.00
Personal Trainer Trading Licence (Multiple Sites)	All Applicants	Per Annum	Exc	\$1,100.00
Food Vendor Trading Licence	All Applicants	Per Annum	Exc	\$1,600.00
Non Food Vendor Trading Licence	All Applicants	Per Annum	Exc	\$1,100.00
Trading Licence - Concession - Community or School Events	If Applicable	Per Day	Exc	\$65.00
Trading Licence - Concession - Manning Farmers Market Stall	If Applicable	Per Day	Exc	\$70.00
Food Vendor Trading Licence	All Applicants	Per three months	Exc	\$450.00
<b>FOOD PREMISES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Premises Registration Fee	All Applicants	Per Year	Exc	\$60.00
Premises Inspection Fee - Low Risk Business	If Applicable	1 * Audit Per Year	Exc	\$125.00
Premises Inspection Fee - Medium Risk Business	If Applicable	2 * Audit Per Year	Exc	\$250.00
Premises Inspection Fee - High Risk Business	If Applicable	4 * Audit Per Year	Exc	\$500.00
Premises Re-Inspection Fee	If Applicable	Per Inspection	Exc	\$125.00
Overdue Food Premises Registration Fee	If Applicable	Per Month	Exc	\$50.00
Application Fee for Plan Assessment of Food Business Fit Out	All Applicants	Per Application	Exc	\$120.00



**ALFRESCO DINING**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Initial Application Fee	If Applicable	Per application	Exc	\$150.00
Annual Licence Fee	All Applicants	Per Chair	Exc	\$60.00
Annual Renewal	All Applicants	Per Year	Exc	\$60.00
Licence Transfer Fee	If Applicable	Upon Transfer	Exc	\$60.00

**Advisory & Sampling Services**

**FOOD & WATER**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Premises Written Report to Settlement Agent	All Applicants	More than 7 Days Notice	Exc	\$85.00
Food Premises Written Report to Settlement Agent	All Applicants	Less than 7 Days Notice	Exc	\$120.00

**Inspectorial Services**

<b>Health Services</b>				
<b>PREMISES INSPECTION</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Body Piercing and Skin Penetration Premises	All Applicants	Annual Inspection	Exc	\$50.00
Lodging House	All Applicants	Annual Inspection	Exc	\$200.00
<b>LIQUOR LICENCING &amp; GAMING</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
S.39 and S.55 Approvals	If Applicable	No Site Visit Required	Exc	\$85.00
S.39 and S.55 Approvals	If Applicable	Site Visit Required	Exc	\$160.00
<b>SWMMING POOLS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Audit / Sample Public or Strata Swimming Pool	If Applicable	Single Water Body	Exc	\$200.00
Audit / Sample Public or Strata Swimming Pool	If Applicable	Multiple Water Body	Exc	\$250.00
Re-Audit Public or Strata Swimming Pool	If Applicable	Single Water Body	Exc	\$50.00
<b>SEPTIC TANKS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Inspection Application Fee	All Applicants	Per Instance	Exc	\$150.00
Permit to Use Apparatus	All Applicants	Per Instance	Exc	\$118.00
Report on Onsite Effluent Disposal	If Applicable	Per Instance	Exc	\$150.00

**Waste Management**

<b>Recycling Centre - Green Waste</b>				
<b>RESIDENT ACCESS (PROOF REQUIRED)</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Resident User	Per Vehicle Entry	Inc	\$25.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$40.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$70.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Resident User	Per Vehicle Entry	Inc	\$105.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$140.00
<b>NON RESIDENT ACCESS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$30.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$45.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$90.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Non Resident User	Per Vehicle Entry	Inc	\$135.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$175.00

<b>Recycling Centre - General Waste</b>				
<b>RESIDENT ACCESS (PROOF REQUIRED)</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Resident User	Per Vehicle Entry	Inc	\$50.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$95.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$145.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Resident User	Per Vehicle Entry	Inc	\$210.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$280.00

**NON RESIDENT ACCESS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$55.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$105.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$165.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Non Resident User	Per Vehicle Entry	Inc	\$240.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$320.00

**Recycling Centre - Specified Items**
**ALL SPECIFIED ITEMS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Car Tyres - Max 4	All Users	Per Tyre	Inc	\$15.00
Light Truck Tyres - Max 4	All Users	Per Tyre	Inc	\$25.00
Car Tyres with Rim Attached	All Users	Per Tyre	Inc	\$17.00
Waste Oil - Under 40 Litres	All Users	Per Litre	Inc	No additional charge
Waste Oil - Over 40 Litres	All Users	Per Litre	Inc	\$0.25
Uncontaminated Cardboard	All Users	Per Instance	Inc	No additional charge
Mattress	All Users	Each	Inc	\$29.00
Mattress - 2	All Users	Each	Inc	1 general tip pass
TV or Computer Monitors	All Users	Each	Inc	No additional charge

**Venue Hire**

<b>Community Halls &amp; Pavilions</b>				
<b>SOUTH PERTH COMMUNITY HALL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hall - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$37.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$102.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$47.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Individual	Per Hour	Inc	\$112.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$107.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Commercial	Per Hour	Inc	\$182.00
<b>HALLS &amp; SPORTING PAVILIONS (INCL JOHN MCGRATH HALL, EXCL JOHN MCGRATH PAVILION)</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Rooms - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$21.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$29.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$32.00
Halls - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$33.00
Halls - Social Use (weddings, parties, quiz nights, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$35.00
Halls - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$47.00
Halls - Social Use (weddings, parties, quiz nights, etc.)	Individual	Per Hour	Inc	\$62.00
Halls - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$52.00
Halls - Social Use (weddings, parties, quiz nights, etc.)	Commercial	Per Hour	Inc	\$67.00

<b>HALLS &amp; SPORTING PAVILIONS (INCL JOHN MCGRATH HALL, EXCL JOHN MCGRATH PAVILION)</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Changerooms	As negotiated with hirer	Per Occasion	Inc	\$20.00
<b>MANNING COMMUNITY HALL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hall - General Use (meetings, seminars, etc)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$30.00
Hall - Social Use (weddings, parties, quiz nights etc)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$85.00
Hall - General Use (meetings, seminars, etc)	Individual	Per Hour	Inc	\$67.00
Hall - Social Use (weddings, parties, quiz nights etc)	Individual	Per Hour	Inc	\$97.00
Hall - General Use (meetings, seminars, etc)	Commercial	Per Hour	Inc	\$79.00
Hall - Social Use (weddings, parties, quiz nights etc)	Commercial	Per Hour	Inc	\$107.00
<b>JOHN MCGRATH PAVILION ONLY</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Whole Pavilion - General Use (meetings, seminars, etc.)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$35.00
Pavilion 1 - General Use (meetings, seminars, etc.)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$22.00
Pavilion 1 - Social Use (weddings, parties, quiz nights etc)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$27.00
Pavilion 1 - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$29.00
Pavilion 1 - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$35.00
Pavilion 1 - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$37.00
Pavilion 1 - Social Use (weddings, parties, quiz nights etc)	Commercial	Per Hour	Inc	\$42.00
Pavilion 2 - General Use (meetings, seminars, etc.)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$24.00
Pavilion 2 - Social Use (weddings, parties, quiz nights etc)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$29.00

**JOHN MCGRATH PAVILION ONLY**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Pavilion 2 - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$44.00
Pavilion 2 - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$47.00
Pavilion 2 - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$52.00
Pavilion 2 - Social Use (weddings, parties, quiz nights etc)	Commercial	Per Hour	Inc	\$62.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$37.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$48.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$64.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$62.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Commercial	Per Hour	Inc	\$72.00

**MANNING MEETING ROOM**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Rooms - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$27.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$25.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$18.00

**Hall Hire - Related Fees**
**VENUE BONDS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Key/swipe Card Bond	All Users	Refundable	Exc	\$50.00

<b>VENUE BONDS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Venue Bond - Basic, less than 100 people, no kitchen	All Users	Refundable	Exc	\$550.00
Venue Bond - Type 1 Activity, over 100 people with kitchen	All Users	Refundable	Exc	\$1,000.00
Venue Bond - Type 2 Activity with alcohol	All Users	Refundable	Exc	\$2,000.00
<b>VENUE HIRE ADMINISTRATION</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Call Out Fee	All Users	Per Instance	Inc	\$60.00
Cleaning Fee - basic	All Users	Per Occasion	Inc	\$50.00
Cleaning Fee - Type 1 Activity with less than 100 people using kitchen	All Users	Per Occasion	Inc	\$100.00 - \$200.00
Cleaning Fee - Type 2 Activity with alcohol	All Users	Per Occasion	Inc	\$200 - \$300
Late Booking Fee	All Users	Per Instance	Inc	\$60.00
Booking Cancellation Fee	All Users	Per Instance	Inc	\$60.00
Replacement Security Swipe	All Users	Per Instance	Inc	\$50.00

## South Perth Library Meeting Room

<b>MEETING ROOM</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Room	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$32.00
Meeting Room	Individual	Per Hour	Inc	\$52.00
Meeting Room	Commercial	Per Hour	Inc	\$67.00

## Old Mill



EDUCATION CENTRE AND GROUNDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Education Centre - up to 40 people	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$21.00
Education Centre - up to 40 people	Individual	Per Hour	Inc	\$29.00
Education Centre - up to 40 people	Commercial	Per Hour	Inc	\$42.00
Old Mill Grounds - up to 150 people	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$42.00
Old Mill Grounds - up to 150 people	Individual	Per Hour	Inc	\$47.00
Old Mill Grounds - up to 150 people	Commercial	Per Hour	Inc	\$52.00

**George Burnett Leisure Centre**

<b>Court Hire</b>				
<b>BADMINTON</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$21.00
Per Court - Peak Period	All Users	Per Hour	Inc	\$24.00
4 Courts - Off Peak Period	All Users	Per Hour	Inc	\$66.00
4 Courts - Peak Period	All Users	Per Hour	Inc	\$84.00
<b>BASKETBALL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Casual / Unsupervised Hire	All Users	Per Person Per Hour	Inc	\$6.00
Half Court - Off Peak Period	All Users	Per Hour	Inc	\$24.00
Half Court - Peak Period	All Users	Per Hour	Inc	\$35.00
Full Court - Off Peak Period	All Users	Per Hour	Inc	\$36.00
Full Court - Peak Period	All Users	Per Hour	Inc	\$52.00
<b>VOLLEYBALL / SOCCER</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$35.00
Per Court - Peak Period	All Users	Per Hour	Inc	\$52.00
<b>OTHER SPORTS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$37.00
Per Court - Peak Period	All Users	Per Hour	Inc	\$55.00
<b>COURT HIRE - RELATED FEES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bond	All Users	Refundable	Exc	\$250.00

**COURT HIRE - RELATED FEES**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sport Hall Storage	All Users	Per Use	Inc	\$35.00

**EQUIPMENT HIRE**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Badminton Racquet Hire	All Users	Per Item - Per Use	Inc	\$6.00
Yoga Mat Hire	All Users	Per Item - Per Use	Inc	\$6.00
Basketball Hire	All Users	Per Item - Per Use	Inc	\$6.00
Volleyball Hire	All Users	Per Item - Per Use	Inc	\$6.00
Soccer Ball & Goals	All Users	Per Item - Per Use	Inc	\$6.00

**Room Hire**
**SEMINAR ROOMS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Seminar Room 1 & 2 - Off Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$24.00
Seminar Room 1 & 2 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$32.00
Seminar Room 1 & 2 - Off Peak Period	Social Activities	Per Hour	Inc	\$34.00
Seminar Room 1 & 2 - Peak Period	Social Activities	Per Hour	Inc	\$42.00

**MEETING ROOMS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Room 3 & 4 - Off Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$18.00
Meeting Room 3 & 4 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$23.00
Meeting Room 3 & 4 - Off Peak Period	Social Activities	Per Hour	Inc	\$23.00
Meeting Room 3 & 4 - Peak Period	Social Activities	Per Hour	Inc	\$31.00

**Room Hire - Related Fees**
**EQUIPMENT HIRE**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Data Projector Hire	All Users	Per Hour	Inc	\$26.00
Data Projector Hire	All Users	Per Day	Inc	\$75.00
Portable Amplifier Hire	All Users	Per Use	Inc	\$35.00

**HIRE ADMINISTRATION**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Late Booking Fee	All Users	Per Hour	Inc	\$60.00
Booking Cancellation Fee	All Users	Per Day	Inc	\$55.00
Storage Fee	All Users	Per Use	Inc	\$35.00
Storage Room Keys Bonds	All Weekend Users	Refundable	Exc	\$51.00
Swipe Cards Bonds	All Weekend Users	Refundable	Exc	\$55.00
Additional Cleaning Fees	All Users	Per Instance	Inc	\$75.00
Call Out Fee	All Users	Per Instance	Inc	\$60.00

**Reserves Hire**

<b>Active Reserves</b>				
<b>COMMUNITY BASED SPORTING CLUBS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Junior Player	Training but not playing on Reserve	Per Player for the Season	Inc	\$23.00
Junior Player	Playing but not training on Reserve	Per Player for the Season	Inc	\$30.00
Junior Player	Training and playing on Reserve	Per Player for the Season	Inc	\$40.00
Senior Player	Training but not playing on Reserve	Per Player for the Season	Inc	\$43.00
Senior Player	Playing but not training on Reserve	Per Player for the Season	Inc	\$57.00
Senior Player	Training and playing on Reserve	Per Player for the Season	Inc	\$75.00
Pre Season Fee	Training but not playing on reserve	Per Club per Week	Inc	\$80.00
Multiple Sports Season	Sporting Clubs	Per Seasonal Fees	Inc	80% of seasonal fees
<b>CRICKET WCKET USE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Social Use - Less than 30 People	Social Activities	No Alcohol	Inc	No charge
Individual Group Event	Not for Profit (NFP) Incorporated Group/Charity Group	31 - 80 Participants	Inc	\$80.00
Individual Group Event	Social Activities	31 - 80 Participants	Inc	\$155.00
Corporate Sports Event	Corporate User	31 - 80 Participants	Inc	\$280.00
Special Club Use	Special Event	Per Club	Inc	Negotiated

**Recreation (passive) Reserves**

<b>RESERVE HIRE - INDIVIDUALS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site	Individual / Unincorporated Group	Less than 30 People	Inc	Free
Exclusive Site	Individual / Unincorporated Group	Less than 30 People	Inc	\$65.00
Exclusive Site	Individual / Unincorporated Group	30 - 80 People	Inc	\$160.00
Exclusive Site	Individual / Unincorporated Group	80 - 200 People	Inc	\$265.00
Exclusive Site	Individual / Unincorporated Group	200 - 500 People	Inc	\$530.00
Exclusive site	Individual / Unincorporated Group	More than 500 People	Inc	Negotiated
Foreshore Path - up to 100 people	Individual / Unincorporated Group	Up to 100 People	Inc	\$102.00
Foreshore Path - 101 to 500 people	Individual / Unincorporated Group	101 to 500 People	Inc	\$153.00
Foreshore Path - 501 to 1,000 people	Individual / Unincorporated Group	501 to 1,000 People	Inc	\$204.00
Foreshore Path - more than 1,000 people	Individual / Unincorporated Group	More than 1,000 People	Inc	\$255.00
<b>RESERVE HIRE - INCORPORATED NFP</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	Free
Exclusive Site	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	\$60.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	30 - 80 People	Inc	\$80.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	80 - 200 People	Inc	\$163.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	200 - 500 People	Inc	\$265.00

<b>RESERVE HIRE - INCORPORATED NFP</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exclusive site	Not for Profit (NFP) Incorporated Group	More than 500 People	Inc	Negotiated
Foreshore Path - up to 100 people	Not-for-Profit Incorporated Group	Up to 100 People	Inc	\$51.00
Foreshore Path - 101 to 500 people	Not-for-Profit (NFP) Incorporated Group	101 - 500 People	Inc	\$77.00
Foreshore Path - 501 to 1,000 People	Not-for-Profit (NFP) Incorporated Group	501 to 1,000 People	Inc	\$102.00
Foreshore Path - more than 1,000 People	Not-for-Profit (NFP) Incorporated Group	More than 1,000 People	Inc	\$128.00
<b>RESERVE HIRE - CORPORATE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exclusive Site	Corporate User	Less than 30 People	Inc	\$70.00
Exclusive Site	Corporate User	30 - 80 People	Inc	\$265.00
Exclusive Site	Corporate User	80 - 200 People	Inc	\$520.00
Exclusive Site	Corporate User	200 - 500 People	Inc	\$1,040.00
Exclusive Site	Corporate User	500 - 1,000 People	Inc	\$1,570.00
Exclusive Site	Corporate User	More than 1,000 People	Inc	Negotiated
Foreshore Path - up to 100 people	Corporate User	Up to 100 People	Inc	\$204.00
Foreshore Path - 101 to 500 people	Corporate User	101 - 500 People	Inc	\$255.00
Foreshore Path - 501 to 1,000 people	Corporate User	501 to 1,000 People	Inc	\$408.00
Foreshore Path - more than 1,000 people	Corporate User	More than 1,000 People	Inc	\$510.00

## Recreation (passive) Reserves - Related Fees

### EVENT FEES

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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<b>EVENT FEES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Turf Maintenance Cost for large scale events/activities held on City reserves	All Applicants	Per Booking	Inc	\$8,000 per hectare pro-rata
Event Administration Fee	All Applicants	Per Booking	Inc	\$60.00
Late Booking Fee	If Applicable	Per Booking	Inc	\$60.00
Change to Booking Fee	If Applicable	Per Booking	Inc	\$60.00
Cancellation Fee	If Applicable	Per Booking	Inc	\$60.00
City Ranger Fee	If Applicable	Late Finish / Amplified Music	Inc	\$286.00
Car / Motor Bike Shows	If Applicable	Per Zone - Some Restrictions	Inc	\$321.00
Car Parking	If Applicable	Per Zone - Some Restrictions	Inc	\$321.00
Function Set Up or Load Out Fee	If Applicable	50% of Site Fee Per Day	Inc	Negotiated
Commercial Filming on Reserve	If Applicable	Per Booking	Inc	\$300.00
Bin Fee - 1 bin required per 30 people (4 bins max)	If Applicable	Per Booking	Inc	\$36 per bin
Storage Fee	If Applicable	Per Booking	Inc	\$30.00
Alcohol Consumption Permit	Individual / Unincorporated Group	Per Application	Inc	\$63.00
<b>COMMERCIAL OPERATIONS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Licence Fee	All Users	Per Month	Exc	Minimum \$280
Exclusive Use of Site	All Applicants	Per Booking Period	Inc	As Negotiated
<b>RESERVE BONDS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Park Restoration Bond - \$250 Minimum	All Applicants	Individually Assessed \$250 Min	Exc	Negotiated



<b>RESERVE BONDS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Inspection - to prevent damage to parks for marquees over 3m sq	All Applicants	Per Application	Exc	\$122.00
Site Inspection - for damage to parks infrastructure	All Applicants	Per Application	Exc	\$122.00
<b>PRIVATE VEHICLE ACCESS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per Day - Non Refundable	Inc	\$170.18
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$180.31
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$288.71
Bond - Car, Van or Utility	All Applicants	Per Day - Refundable	Exc	\$557.15
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Refundable	Exc	\$1,114.30
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Refundable	Exc	\$1,671.45
<b>COMMERCIAL VEHICLE ACCESS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per Day - Non Refundable	Inc	\$180.31
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$226.91
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$340.37
Fee - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Inc	\$577.41
Fee - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$855.99
Bond - Car or Van or Utility	All Applicants	Per Day - Non Refundable	Exc	\$557.15
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$1,114.30

**COMMERCIAL VEHICLE ACCESS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Exc	\$1,671.45
Bond - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Exc	\$2,228.60
Bond - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$2,785.75
Bond - Extended Period	All Applicants	Extended Period	Exc	Negotiated

**Golf Course**
**GREEN FEES - STANDARD**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays - 9 Holes	All Users	Per Round	Inc	\$24.50
Weekdays - 18 Holes	All Users	Per Round	Inc	\$32.00
Weekdays - Changeover	All Users	Per Round	Inc	\$7.50
Weekdays Off-peak Promotional - 9 Holes	All Users	Per Round	Inc	\$15.50
Weekends - 9 Holes	All Users	Per Round	Inc	\$27.50
Weekends - 18 Holes	All Users	Per Round	Inc	\$41.00
Weekends - Changeover	All Users	Per Round	Inc	\$13.50

**GREEN FEES RENOVATION PERIOD**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Renovation Period - 9 Holes	All Users	Per Round	Inc	\$19.50
Weekdays Renovation Period - 18 Holes	All Users	Per Round	Inc	\$27.00
Weekdays Renovation Period - Changeover	All Users	Per Round	Inc	\$7.50
Weekends Renovation Period - 9 Holes	All Users	Per Round	Inc	\$22.50
Weekends Renovation Period - 18 Holes	All Users	Per Round	Inc	\$35.50
Weekends Renovation Period - Changeover	All Users	Per Round	Inc	\$13.00

**GREEN FEES RENOVATION PERIOD**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Minor Works - 9 holes	All Users	Per Round	Inc	\$22.50
Weekdays Minor Works - 18 holes	All Users	Per Round	Inc	\$30.00
Weekends Minor Works - 9 holes	All Users	Per Round	Inc	\$25.50
Weekends Minor Works - 18 holes	All Users	Per Round	Inc	\$39.00
Weekdays Minor Works Students or Seniors - 9 Holes	Students / Senior	Per Round	Inc	\$16.50
Weekdays Minor Works Students or Seniors - 18 Holes	Students / Senior	Per Round	Inc	\$23

**GREEN FEES - CONCESSIONS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Students or Seniors - 9 Holes	All Users	Per Round	Inc	\$17.50
Weekdays Students or Seniors - 18 Holes	All Users	Per Round	Inc	\$25.00
Weekdays Students or Seniors - Changeover	All Users	Per Round	Inc	\$7.50
Weekdays Renovation Concession - 9 Holes	All Users	Per Round	Inc	\$13.50
Weekdays Renovation Concession - 18 Holes	All Users	Per Round	Inc	\$21.00
Weekdays Renovation Concession - Changeover	All Users	Per Round	Inc	\$7.50

**South Perth Skate Park**
**EVENT USE**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	Special Event	Per Instance	Inc	\$122.00

**GBLC Bike Circuit Track**

<b>EVENT USE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	Special Event	Per Instance	Inc	\$122.00

## Personal Trainers

<b>PERSONAL TRAINERS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Registration - Class of less than 10 People	All Applicants	Per Annum	Inc	\$200.00
Registration - Class of 11 to 20 People	All Applicants	Per Annum	Inc	\$350.00
Registration - Class of 21 to 30 people	All Applicants	Per Annum	Inc	\$650.00

**Miscellaneous Hire**

<b>Transport</b>				
<b>COMMUNITY BUS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bus Hire Fee	All Users	Per Day	Inc	\$97.00
Bus Hire Bond - Refundable	All Users	Per Hire	Exc	\$250.00

## Library Services

<b>Borrowers Fees</b>				
<b>LIBRARY MEMBERSHIP</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Adult Membership	All Users	Per Member	Inc	No charge
Youth Membership	All Users	Per Member	Inc	No charge
Internet Only Membership	All Users	Per Member	Inc	No charge
Temporary Membership Deposit	All Users	Per Member	Exc	\$60.00
Replacement Membership Card	All Users	Per Card	Inc	\$6.00
Internet Guest Pass	All Users	Per 30 Minutes	Inc	\$1.00
Library Events	All Users	Per Event - Individually Priced	Inc	From \$6.60
<b>OVERDUE ITEMS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Overdue Item Fee	If Applicable	Applies to items returned 15 days post due date	Exc	\$1.50
Debt Collection Fee	If Applicable	Per Member	Exc	\$80.00
<b>LOST OR DAMAGED ITEMS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Library Items - Replacement Cost	If Applicable	Per Item	Inc	WDV of item
Replacement Lost / Damaged ILL - WA Libraries	If Applicable	Per Item	Inc	\$48.00
Overdue Fee - Late Return of ILL National Library	If Applicable	Per Item	Inc	\$150.00
Replacement Bar Code	If Applicable	Per Item	Exc	\$5.00
Replacement RFID Tag	If Applicable	Per Item	Exc	\$5.00
Replacement of Lost or Damaged ILL, National Library	If Applicable	Per Item	Inc	\$300.00

**PROMOTIONAL ITEMS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Book Sales - AF / ANF, Paperback	All Users	Per Item	Inc	\$2.00
Book Sales - AF / ANF, Hardback	All Users	Per Item	Inc	\$4.00
Book Sales - Junior	All Users	Per Item	Inc	\$2.00
Library Bag	All Users	Per Item	Inc	\$2.00
Library Earbuds	All users	Per Item	Inc	\$5.00

**Services**
**DOCUMENT REPRODUCTION**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
BW Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$0.20
BW Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$0.40
Colour Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$1.00
Colour Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$1.50

**LAMINATING & BINDING**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
A4 Sized Item	All Users	Per Item	Inc	\$3.00
A3 Sized Item	All Users	Per Item	Inc	\$5.00

**LOCAL HISTORY**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Old Mill Tour	Institutional and Group Booking Tours	Per Person	Inc	\$2.00
Old Mill - Promotional Light Display	All Users	Per Programme	Inc	\$330.00
Promotional Sale Items	As Advertised	Per Item	Inc	\$5.00 - \$20.00
Digital Image CD or USB	All Users	Per CD or USB	Inc	\$6.00
Digital Images - Not for Profit Use	All Users	Per Image	Inc	\$5.00

<b>LOCAL HISTORY</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Digital Images - Commercial Use	All Users	Per Image	Inc	\$60.00
Oral History CD or USB	All Users	Per CD or USB	Inc	\$6.00
Research Fee - Commercial	All Users	Per Hour - After 2 Hours	Inc	\$50.00
Research Fee - Not for Profit	All Users	First 30 Minutes Free	Inc	Free
Research Fee - Not for Profit	All Users	Per Hour - After 30 Minutes, Maximum 2 Hours	Inc	\$30.00
Research Fee - Commercial	All Users	Maximum of 2 Hours	Inc	\$80.00
<b>SALE OF BOOKS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Book Club Titles	All Users	Per Item	Inc	From \$5.50
Peninsula City - Soft Back Copy	All Users	Per Item	Inc	\$25.00
Peninsula City - Hard Back Copy	All Users	Per Item	Inc	\$40.00
Looking Back at Old South Perth	All Users	Per Item	Inc	\$20.00



## Animal Control

Dogs				
DOG REGISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sterilised Animal - 1 Year	Non Pensioner Owner	Per Dog	Exc	\$20.00
Sterilised Animal - 3 Year	Non Pensioner Owner	Per Dog	Exc	\$42.50
Sterilised Animal - Lifetime	Non Pensioner Owner	Per Dog	Exc	\$100.00
Unsterilised Animal - 1 Year	Non Pensioner Owner	Per Dog	Exc	\$50.00
Unsterilised Animal - 3 Year	Non Pensioner Owner	Per Dog	Exc	\$120.00
Unsterilised Animal - Lifetime	Non Pensioner Owner	Per Dog	Exc	\$250.00
Sterilised Animal - 1 Year	Pensioner Owner	Per Dog	Exc	\$10.00
Sterilised Animal - 3 Year	Pensioner Owner	Per Dog	Exc	\$21.25
Sterilised Animal - Lifetime	Pensioner Owner	Per Dog	Exc	\$50.00
Unsterilised Animal - 1 Year	Pensioner Owner	Per Dog	Exc	\$25.00
Unsterilised Animal - 3 Year	Pensioner Owner	Per Dog	Exc	\$60.00
Unsterilised Animal - Lifetime	Pensioner Owner	Per Dog	Exc	\$125.00
DOG CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Dog Vet Voucher	All Applicants	Each	Inc	At Cost
Consent to Keep more than 2 Dogs	All Applicants	Per Application	Exc	\$100.00
Sale of Dog	All Applicants	Per Dog - Includes Sterilisation	Inc	\$350.00
Microchip on Sale of Dog	All Applicants	Per Instance	Inc	\$50.00
Seize and Impound Dog	All Applicants	Per Instance	Exc	\$120.00
Sustenance of Dog in Animal Care Facility	All Applicants	Per Day	Exc	\$30.00
Transport Dog Back to Owner	All Applicants	Per Instance	Exc	\$100.00

<b>DOG CONTROL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$100.00
Euthanasia of Dog by Qualified Veterinarian	All Applicants	Per Instance	Inc	\$200.00
Dangerous Dog Collar	All Applicants	Each	Inc	\$60.00
Dangerous Dog Sign	All Applicants	Each	Inc	\$50.00
Barking Dog Collar Hire	All Applicants	Per 2 Week Hire	Inc	\$50.00
Barking Dog Collar - Refundable Deposit	All Applicants	Refundable	Exc	\$100.00
Barking Dog Collar - Late Return Penalty	All Applicants	Per Day	Inc	\$30.00

## Cats

<b>CAT REGISTRATION</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sterilised Animal - 1 Year	Non Pensioner Owner	Per Cat	Exc	\$20.00
Sterilised Animal - 3 Years	Non Pensioner Owner	Per Cat	Exc	\$42.50
Sterilised Animal - Lifetime	Non Pensioner Owner	Per Cat	Exc	\$100.00
Sterilised Animal - 1 Year	Pensioner Owner	Per Cat	Exc	\$10.00
Sterilised Animal - 3 Years	Pensioner Owner	Per Cat	Exc	\$21.50
Sterilised Animal - Lifetime	Pensioner Owner	Per Cat	Exc	\$50.00

<b>CAT CONTROL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Cat Vet Voucher	All Applicants	Each	Inc	At Cost
Consent to Keep more than 2 Cats	All Applicants	Per Application	Exc	\$100.00
Sale of Cat	All Applicants	Per Cat - Includes Sterilisation	Inc	\$200.00
Microchip on Sale of Cat	All Applicants	Per Instance	Inc	\$50.00
Application to Breed Cats	All Applicants	Per Instance	Inc	\$100.00

<b>CAT CONTROL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Cat Boarding at Animal Care Facility	All Applicants	Per Cat - Per Day	Inc	\$25.00
Seize and Impound Cat	All Applicants	Per Instance	Exc	\$120.00
Sustenance of Cat in Animal Care Facility	All Applicants	Per Day	Exc	\$30.00
Transport Cat Back to Owner	All Applicants	Per Instance	Exc	\$100.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$100.00
Euthanasia of Cat by Qualified Veterinarian	All Applicants	Per Instance	Inc	\$200.00

## Other Animals

<b>CONTROL</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Animal Vet Voucher	All Applicants	Each	Inc	At Cost
Seize or Impound Other Animal	All Applicants	Per Instance	Exc	\$120.00
Sustenance of Other Animal in Animal Care Facility	All Applicants	Per Day	Exc	\$30.00
Trap Hire	All Applicants	Per Week	Inc	\$25.00
Trap Hire - Late Return Penalty	All Applicants	Per Day	Inc	\$25.00
Replacement Animal Tags	All Applicants	Per Tag	Exc	\$2.00

## Parking

Parking Management				
HIRE OF PARKING BAYS - GENERAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
5 Metre Marked Bay - Monday to Sunday	All Applicants	Per Day	Inc	\$8.00
5 Metre Timed Bay - Monday to Sunday	All Applicants	Per Day	Inc	\$8.00
Establishment Fee - General	All Applicants	Per Agreement	Exc	\$95.00
CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 6 - Richardson Reserve	All Users	All Day	Inc	\$8.00 all day
No 11 - Millers Pool	All Users	All Day	Inc	\$8.00 all day
No 12 - Mill Point Boat Ramp	All Users	All Day	Inc	\$8.00 all day
No 14 - Boatshed Cafe	All Users	All Day	Inc	\$8.00 all day
No 15 - Coode St Boat Ramp	All Users	All Day	Inc	\$8.00 all day
No 5 - Heritage House Mends St	All Users	Marked Bays Only	Inc	No Charge
No 7 - Angelo St West	All Users	First 2 Hours - Mon to Sun	Inc	No Charge
No 8 - South Perth Senior Citizens Centre	All Users	Marked Bays Only	Inc	No Charge
No 9 - South Perth Community Centre - Lower	All Users	Marked Bays Only	Inc	No Charge
No 10 - Civic Centre	All Users	Marked Bays Only	Inc	No Charge
No 12 - Mill Point Boat Ramp	All Users	Marked Bays Only	Inc	\$2.00 per hour
No 13 - Melville Place	All Users	4 Hour Limit - Marked Bays Only	Inc	No charge
No 14 - Boatshed Cafe	All Users	Marked Bays Only	Inc	No Charge
No 16 - Hurlingham Rd	All Users	Hourly Rates as Marked	Inc	No Charge
No 17 - Ellam St	All Users	Marked Bays Only	Inc	No Charge
No 18 - Collins St	All Users	Marked Bays Only	Inc	No Charge

<b>CARPARKS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 19 - Pilgrim St	All Users	Marked Bays Only	Inc	No Charge
No 20 - Hensman St	All Users	Marked Bays Only	Inc	No Charge
No 21 - Morris Mundy Reserve	All Users	Marked Bays Only	Inc	No Charge
No 22 - Comer Reserve - Melville Parade	All Users	Marked Bays Only	Inc	No Charge
No 23 - Comer Reserve - Eric St	All Users	Marked Bays Only	Inc	No Charge
No 24 - Olive's Reserve	All Users	Marked Bays Only	Inc	No Charge
No 25 - Gentilli Place Boat Ramp	All Users	Marked Bays Only	Inc	No Charge
No 26 - Bill Grayden Reserve	All Users	Marked Bays Only	Inc	No Charge
No 27 - Thelma St East	All Users	Marked Bays Only	Inc	No Charge
No 28 - Thelma St West	All Users	Marked Bays Only	Inc	No Charge
No 29 - Collier Park Golf Course	All Users	Marked Bays Only	Inc	No Charge
No 30 - George Burnett Leisure Centre	All Users	Marked Bays Only	Inc	No Charge
No 31 - Manning Tennis Club	All Users	Marked Bays Only	Inc	No Charge
No 32 - Manning Community Centre	All Users	Marked Bays Only	Inc	No Charge
No 33 - Manning Senior Citizens Centre	All Users	Marked Bays Only	Inc	No Charge
No 34 - Challenger Reserve	All Users	Marked Bays Only	Inc	No Charge
No 35 - Welwyn Avenue Shopping Centre	All Users	Marked Bays Only	Inc	No Charge
No 36 - Curtin University Rowing Club	All Users	Marked Bays Only	Inc	No Charge
No 37 - Amherst St	All Users	Marked Bays Only	Inc	No Charge
No 38 - Old Manning Library	All Users	Marked Bays Only	Inc	No Charge
No 39 - Penrhos College	All Users	Marked Bays Only	Inc	No Charge
SPE 1 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$3.00 per hour
No 2 - Zoo Parking - Mill Point Rd	All Users	Day rate	Inc	\$6.00 per hour
No 3 - Windsor Park - Labouchere Rd	All Users	Hourly Rates as Marked	Inc	\$3.00 per hour

<b>CARPARKS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 6 - Richardson Reserve	All Users	Hourly Rate	Inc	\$2.50 per hour
No 7 - Angelo St West	All Users	After 2 Hours	Inc	\$2.50 per hour
No 15 - Coode St Boat Ramp	All Users	Hourly Rates as Marked	Inc	\$2.00 per hour
SPE 2 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$3.00 per hour
SPE 3 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	\$3.00 per hour
SPE 4 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	\$3.00 per hour
SPE 5 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$3.00 per hour
SPE 6 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$3.00 per hour
SPE 7 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$3.00 per hour
SPE 11- South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	\$3.00 per hour
No 2 - Zoo Parking - Mill Point Rd	All Users	Night Rate	Inc	\$2.60 per hour
No 11 - Miller's Pool	All Users	Marked Bays Only	Inc	\$2.00 per hour
<b>ROADSIDE PARKING</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
10. Melville Parade	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
5. Darley Street	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	\$2.50 per hour
14. Ray Street	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	\$2.50 per hour
1. Angelo Street	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
12. Onslow Street	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
2. Angelo Street	All Users	All Day	Inc	\$6.00 all day
6. Douglas Ave (North of Mill Point Road)	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
7. Douglas Ave (North of Mill Point Road)	All Users	All Day	Inc	\$8.00 all day
13. Onslow Street	All Users	All Day	Inc	\$6.00 all day

<b>ROADSIDE PARKING</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
16. Richardson Street - South Side Only	All Users	All Day	Inc	\$8.00 all day
4. Charles Street - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
8. Hardy Street - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
9. Lyall Street - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
15. Richardson Street - South Side Only	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
3. Bowman Street - North Side Only	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour
<b>PRIVATE PARKING AGREEMENT</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Zoo Parking Agreement	All Users	Per Agreement	Inc	\$20.00
Establishment Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$215.00
Annual Renewal Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$165.00
Private Parking Sign - Small	All Applicants	Per Sign	Inc	\$50.00
Private Parking Sign - Medium	All Applicants	Per Sign	Inc	\$80.00
Private Parking Sign - Large	All Applicants	Per Sign	Inc	\$175.00
Signage Establishment Fee	All Applicants	Per Sign Erected or Removed	Inc	\$200.00
Establishment Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$515.00
Annual Renewal Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$250.00
Consideration of Review of Infringement	If Applicable	Only where legitimate reason exists	Exc	\$30.00 Private Property Parking Only
<b>WORK ZONE AND CONSTRUCTION AREA</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Establishment Fee - Construction and Commercial	All Applicants	Per Agreement	Exc	\$95.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Marked Bay	Inc	\$8.00

WORK ZONE AND CONSTRUCTION AREA				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Timed Bay	Inc	\$8.00



## Neighbourhood Amenity

### Noise Management

#### NOISE MONITORING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Noise monitoring fee per hour where Regulation 18 is approved	All Applicants	Per Application	Exc	\$160.00 per hour

#### NOISE EXEMPTION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Noise Regulation 18 Application Fee	All Applicants	Per Application	Exc	\$1,000
Noise Regulation 13 Application Fee	All Applicants	Per Application	Exc	\$60.00

### Impounded Items

#### VEHICLES

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vehicle Administration Fee	All Applicants	Per Instance	Exc	\$175.00
Vehicle Towage Fee	All Applicants	Per Instance	Exc	Contract Rate
Vehicle Daily Impound	All Applicants	Per Instance	Exc	\$30.00

#### OTHER ITEMS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Impounded Sign	All Applicants	Per Instance	Exc	\$175.00
Impounded Trolley	All Applicants	Per Instance	Exc	\$175.00
Impounded Misc Item	All Applicants	Per Instance	Exc	\$175.00

### Firebreaks

**FIRE HAZARD**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Install Fire Breaks	If Applicable	Per Property	Inc	Contract Rate

**Signage**

**DISPLAY OF SIGNAGE**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Application to Display Signage in Public Place	All Applicants	Per Application	Inc	\$60.00

## Minor Infrastructure Works

Building Related Fees				
MATERIALS ON VERGE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Licence to Store Materials on Verge	If Applicable	Per Month - Per Square Metre	Exc	\$5.00
Retrospective Verge Administration Fee	If Applicable	If No Valid Approval Exists	Exc	\$100.00
SITE INSPECTIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Inspection for Damage to City Infrastructure	All Applicants	Per Half Hour after First Hour	Exc	\$60.00
Site Inspection for Damage to City Infrastructure	All Applicants	Minimum	Exc	\$122.00

Crossings				
CROSSING - CITY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$160.00
Removal of Mountable Kerb	If Applicable	Per Metre - Min Fee \$108	Inc	\$10.13
Install Additional Crossing	All Applicants	Per Crossing	Inc	Contract Rate + 10%
Cutting of Concrete	If Applicable	Per Metre - Min Fee \$110	Inc	\$19.75
Relocate Gully or Side Entry Pit	If Applicable	As per Quotation	Inc	Contract Rate + 10%
Install Strap Gully	If Applicable	Each	Inc	\$151.95
Replace Existing Slab Path	If Applicable	Per Square Metre - Min Fee \$170	Inc	Contract Rate + 10%
Brick Paving Modification	If Applicable	Per Square Metre - Min Fee \$170	Inc	\$49.64

**CROSSING - CITY CONSTRUCTED**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Reinstatement of Kerb	If Applicable	Per Square Metre - Min Fee \$300	Inc	Contract Rate + 10%
Widen Existing Crossing	If Applicable	Per Square Metre - Min Fee \$108	Inc	Contract Rate + 10%
Removal of Existing Crossing	If Applicable	Per Crossing	Inc	\$1,500.00 minimum

**CROSSING - PRIVATELY CONSTRUCTED**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$160.00
Concrete Bullnose to Brick Paved Crossing	If Applicable	Per Crossing	Inc	Contract Rate + 10%

**Private Drainage Connections**
**DRAINAGE CONNECTION**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$160.00
Design and Installation	All Applicants	Per Quotation	Inc	Contract Rate + 10%

**Reinstatement Works**
**SLAB PATHS - 600 \* 600 \* 50MM**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Relay Slab Paths	All Applicants	Per Slab - Min Fee \$100	Inc	\$10.64
Supply & Lay Slab Path	All Applicants	Per Slab - Min Fee \$130	Inc	\$12.66

**SLAB PATHS - 600 \* 600 \* 75MM**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Relay Slab Paths	All Applicants	Per Slab - Min Fee \$135	Inc	\$14.18

<b>OTHER PAVING</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Concrete Removal	All Applicants	Per Square Metre - Min Fee \$190	Inc	\$24.31
Brick Paving	All Applicants	Per Square Metre - Min Fee \$300	Inc	\$64.83
Road Reinstatement	All Applicants	Per Square Metre - Min Fee \$185	Inc	\$64.83
<b>KERBING</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Supply & Lay Kerbing	All Applicants	Min Fee \$300	Inc	Contract Rate + 10%
<b>ROAD MARKINGS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Removal of Vehicle Markings in Parking Areas	All Applicants	Min Fee \$110	Inc	Contract Rate + 10%
Removal of Public Bus Markings	All Applicants	Min Fee \$110	Inc	Contract Rate + 10%
Removal of Other Road Markings	All Applicants	Min Fee \$110	Inc	Contract Rate + 10%
<b>PLANT HIRE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Concrete Cutter - Without Operator	If Applicable	Min Fee \$250	Inc	\$126.63
Plate Compactor - Without Operator	If Applicable	Min Fee \$190	Inc	\$96.24
Bobcat - With Operator	If Applicable	Per Hour	Inc	Contract Rate + 10%
Loader - With Operator	If Applicable	Per Hour	Inc	Contract Rate + 10%
Road Sweeper - With Operator	If Applicable	Per Hour - Min Fee \$190	Inc	Contract Rate + 10%
Truck - Operating Cost	If Applicable	Per Hour	Inc	\$50.65
Day Labour	If Applicable	Per Hour	Inc	\$55.72

<b>PLANT HIRE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Supervision	If Applicable	Per Hour	Inc	\$70.91
<b>DISBURSEMENTS &amp; SUNDRIES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Photographs	If Applicable	Each	Exc	\$5.07
Hazard Reminder Notifications	If Applicable	Each	Exc	\$25.33
Crown Reserve Closure - for Private Purposes	If Applicable	Per Application	Exc	Negotiated
<b>TRAFFIC MANAGEMENT HIRE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bollard Hire	If Applicable	Per Item - Per Day	Inc	\$12.00
Sign Hire	If Applicable	Per Item - Per Day	Inc	\$16.00
Site Mobilisation and Demobilisation	If Applicable	Establishment Fee	Inc	\$64.00
<b>SITE MANAGEMENT</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Safety Cone Hire	If Applicable	Per Item - Per Day	Inc	\$6.00

**Streetscape Management**

<b>Street Trees</b>				
<b>DESIRABLE SPECIES TREE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	All Applicants	Per Tree	Inc	\$160.00
Tree Removal	If Applicable	Per Tree	Inc	Contract Rate + 10%
Replacement Tree	All Applicants	Per Tree - 100 Litre Min Size	Inc	\$530.81
Amenity Value of Tree	If Applicable	Per Tree - Assessed by City	Inc	As Assessed
Maintenance to Establish Replacement Tree	All Applicants	Per Tree	Inc	\$344.42

<b>Alternative Verge Treatment</b>				
<b>PAVING OR SYNTHETIC TURF</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Approval Fee	All Applicants	Per Application	Inc	\$122.00

