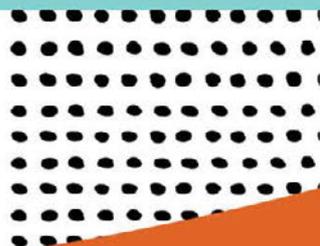
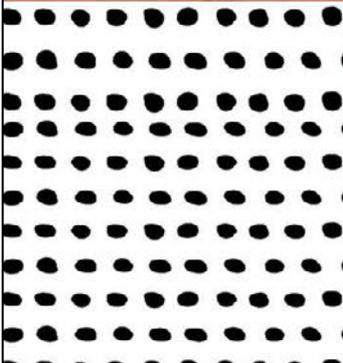


CITY OF SOUTH PERTH
ANNUAL BUDGET
2021|22



A CITY OF ACTIVE PLACES AND BEAUTIFUL SPACES





Kaartdjini Nidja Nyungar Whadjuk Boodjar Koora Nidja Djining Noonakoort kaartdijin wangkiny, maam, gnarnk and boordier Nidja Whadjul kura kura.

We acknowledge and pay our respects to the traditional custodians of this land, the Whadjuk people of the Noongar nation and their Elders past and present.

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1. INTRODUCTION

The preparation of the Annual Budget is both a statutory requirement of the *Local Government Act 1995* and a responsible financial management practice. The development of the budget is guided by the Strategic Community Plan (SCP), Corporate Business Plan (CBP), Long Term Financial Plan (LTFP), budget history and the economic climate.

In framing the Annual Budget 2021/22, the City considered the current economic environment and the impact of COVID-19, the updated Strategic Community Plan 2020-2030 adopted in May 2020 and the Corporate Business Plan 2020-2024 adopted in June 2020. The need to continue to deliver quality services to the community remains a priority, with the City conscious of community expectations in relation to household budgets. Acknowledging some of our ratepayers are experiencing financial hardship, Council adopted Policy P697 Financial Hardship Assistance and other measures contained in the City of South Perth Local Community Response and Relief Package in April 2020, the Annual Budget 2020/21 and the Annual Budget 2021/22.

The COVID-19 pandemic, a world health crisis first and foremost, translating into a world economic crisis, has required unprecedented response from all levels of government. The Australian, Western Australian and WA Local Government sectors have played a significant role in supporting communities.

Whilst optimism has grown, further setbacks may require support and therefore a high level of uncertainty remains, in terms of both the health and economic issues. The City will continue to monitor and respond appropriately, as it has to this point.

Last year, developing an annual budget during a once in 100 year event was challenging, particularly in the context of the preceding years. The 2016/17 Annual Report described the impact of the downturn in the WA economy on the City finances, particularly relating to the flattening of revenue streams and increased expenditure pressure. A program commenced during the 2017/18 financial year to improve the results at each half year review and Annual Budget. The emphasis was to increase non-rate revenue and reduce operating expenditure, thereby increasing our ability to improve and maintain \$726m worth of community assets in order to deliver on the City vision: A City of active places and beautiful spaces.

Despite significant challenges, the City has made good progress on the continuous improvement journey. Had the City not undertaken these measures, the response to COVID-19 and the delivery of a balanced 2021/22 Budget would have been more challenging from a fiscal perspective.

1.1 OPERATING REVENUE AND EXPENDITURE

Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2021/22 includes Revenue (Operating) of \$72.24m, Expenses (Operating) of \$76.40m and Non-Operating Grant income of \$4.82m. Operating Revenue includes Services Charges for underground power of \$13.60m, Operating Expenses includes expenditure relating to underground power of \$13.65m. Notwithstanding challenges, the City made significant progress to limit the increase in underlying operating expenditure, excluding underground power to only \$1.11m from the Annual Budget

2020/21. The challenge was difficult as a number of major costs have increased, in addition to issues that have previously been described such as servicing of additional infrastructure, as well as changes to Regulations requiring the City to write off all assets worth less than \$5,000.

Each year Council considers an appropriate Rate to cover the changes in costs, usually increases. For the Annual Budget 2018/19, Council adopted a rate increase of 1.6% based on the March Local Government Cost Index (LGCI). LGCI is calculated by the Western Australian Local Government Association (WALGA), using the Australian Bureau of Statistics (ABS) Indices (weighted) to represent a local government basket of goods and services.

For the Annual Budget 2019/20, Council adopted a rate increase of 1.0% based on the March Consumer Price Index (CPI). CPI is based on a basket of household goods and services, with the annual change in prices calculated by the ABS quarterly.

Although the March 2020 CPI for Perth was 2.1%, due to COVID-19, Council adopted a -1% rate change, or a decrease of 1%. The valuations provided by the State Government (Valuer General) meant that this -1% was not uniform across all property owners, with around 30% of rates issued being higher than the previous year and 70% being significantly lower than -1%. Fortunately, for the Annual Budget 2021/22 and 2022/23, revaluations will not occur, so any rate change adopted by Council will be consistent for every rate notice.

The COVID-19 global pandemic has created significant economic uncertainty, with the City continuing to prudently manage its finances through this challenging time. The City is recommending a Rate increase of 1%, in line with the Perth CPI for March 2021. Although the Perth CPI March 2020 was 2.1%, due to COVID-19 Council adopted a -1% change last year (2020/21), and 1% the previous year (2019/20), based on the Perth CPI March 2019.

The second largest recurring revenue component is the waste service charge operating with a reserve account to ensure the service charge is aligned to the costs incurred. The Annual Budget 2021/22 is presented to Council for adoption with the same waste service charge as 2020/21 and 2019/20, being \$325.00 for the typical household. The City's waste service charge continues to be one of the lowest in the metropolitan area. All other waste service charges remain the same as 2020/21 and 2019/20.

The City's (non-rate) revenue streams are still being negatively impacted in terms of volume/activity as a result of COVID-19. In 2020/21 the City did not increase its fees and charges. There has been a slight increase to some fees and charges for the 2021/22 Annual Budget.

In terms of the volume/activity, overall parking revenue is down significantly, by approximately \$1m and interest revenue by approximately \$0.8m impacted by the lower deposit rates, compared to the Annual Budget 2019/20.

In terms of Operating Expenditure the major component is salary and wages, represented by the permanent establishment of 232 Full Time Equivalents (FTEs), the same as in 2020/21. Staffing in the budget reflects an appropriate mix of resources across the organisation to match our capacity

with service expectations, as described in the Corporate Business Plan 2020-2024. The total payroll budget has increased to make allowances for the 1% pay increase as per the Enterprise Agreement (EA) and the legislated 0.5% increase in Superannuation Guarantee from 9.5% to 10%. In addition to staff employed under the terms of the EA, some staff are employed on fixed term contracts, in accordance with the Local Government Act 1995, as well as staff employed on fixed term contracts for the duration of a project (e.g. 1System project).

Following salary and wages, materials and contracts forms the next major Operating Expenditure component, together these fund the majority of the service delivery. This year materials and contracts include the Underground Power (UGP) charges.

The City is one of the few Local Governments that has embarked on a significant program of UGP, commencing in 1996 with the Council resolving to progress a whole of City approach. To date the City has completed Como (Round 1), South Perth (Round 2), Como East (Round 3) and Salter Point (Round 5). In 2016 six proposals were submitted for Western Power's consideration, these being Collier, Manning, Kensington West, Kensington East, Hurlingham and South Perth (remaining area from Round 2). Western Power approved Collier and Manning, with these projects included in the Annual Budget 2021/22.

Pursuant to Section 6.38(1) of the Local Government Act 1995 and Regulation 54 of the Local Government (Financial Management) Regulations, a service charge is imposed for the provision of UGP within defined parts of the City of South Perth, described as Collier and Manning. The projects involve the design, installation and commissioning of an underground electricity supply distribution system, these costs are recovered as a Network Charge. Included is the conversion of all existing overhead customer service connections to underground between the property boundary and meter box, cost recovery as a Connection Fee.

All charges (Network and Connection) will be recovered in 5 equal instalments over 5 financial years. The first instalment will be levied on the rates notice for the 2021/22 financial year. Total UGP Service Charges Revenue is \$13.60m (\$6.74m Collier, \$6.86m Manning). Cost are allocated in a tiered manner according to property Gross Rental Values as set out in Section 2, note 1 (g) Underground Power of the Annual Budget. Total costs for UGP of \$13.65m (\$6.76m Collier, \$6.89m Manning) is included in Materials and Contracts. The difference between Service Charges Revenue and costs included in Materials and Contracts relates to City properties in these areas.

During the 2019/20 Financial Year the Collier and Manning projects were progressed through their design phases. The result was an escalation in residents' share of project costs.

During the Annual Budget 2020/21 process, elected members requested City staff approach State Government agencies for possible stimulus funding due to the economic downturn caused by COVID-19. In late June 2020, Western Power, subject to State Government approval, offered assistance for the Manning and Collier projects, on the basis that the contractors were available to commence the project.

An additional \$2.2 million State Government stimulus funding for the Manning and Collier projects was provided to facilitate commencement of the projects. The stimulus funding reduced the average cost per resident to the same values as was included in the original 2016 survey (\$5,850 for Manning and \$6,800 for Collier).

Western Power also offered to defer the cash calls on the projects until the City adopted the Annual Budget 2021/22. At the Ordinary Council Meeting of 22 September 2020 Council approved the acceptance for the stimulus funding and deferred cash calls and also the development of repayment options and loan composition as part of the Annual Budget 2021/22.

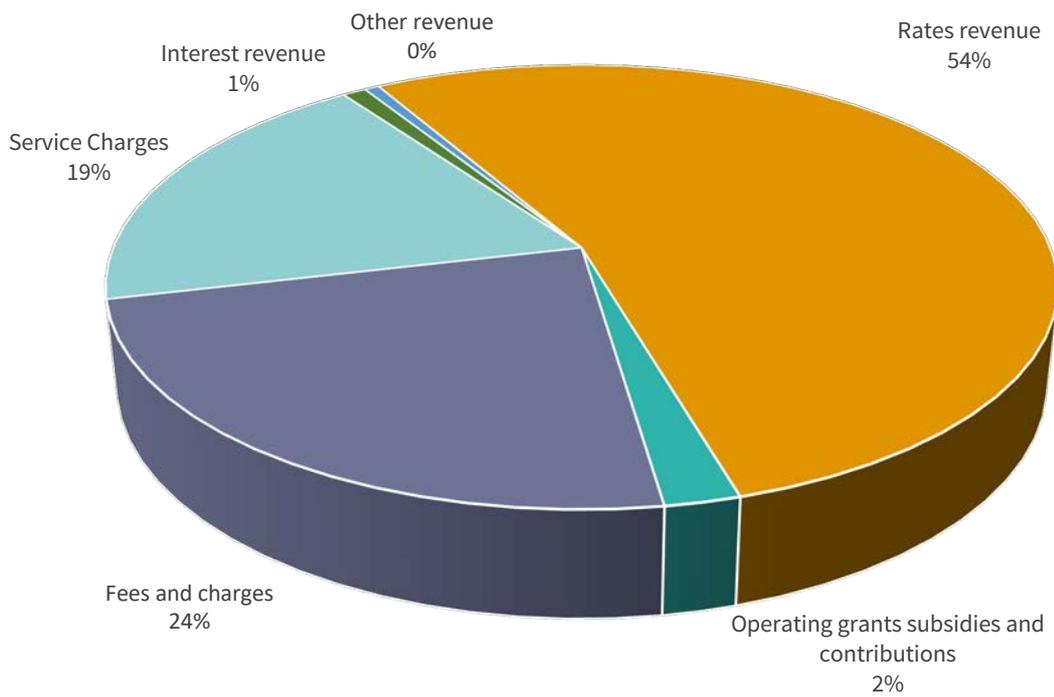
The two UGP projects, Hurlingham and South Perth, are in their final stages of analysis and should Council agree to proceed, would form part of the Annual Budget 2022/23. Discussions will continue with Western Power on the final two projects, Kensington West and Kensington East, to achieve the ambition (whole of City) established by Council in 1996.

Whilst UGP is a State Government asset, the Council recognise the benefits to the community, being more than just securing supply during severe weather events. UGP has enabled an improved amenity through greater number and size of street trees, significantly reducing summer heat and positively contributing to the vision, a City of active places and beautiful places.

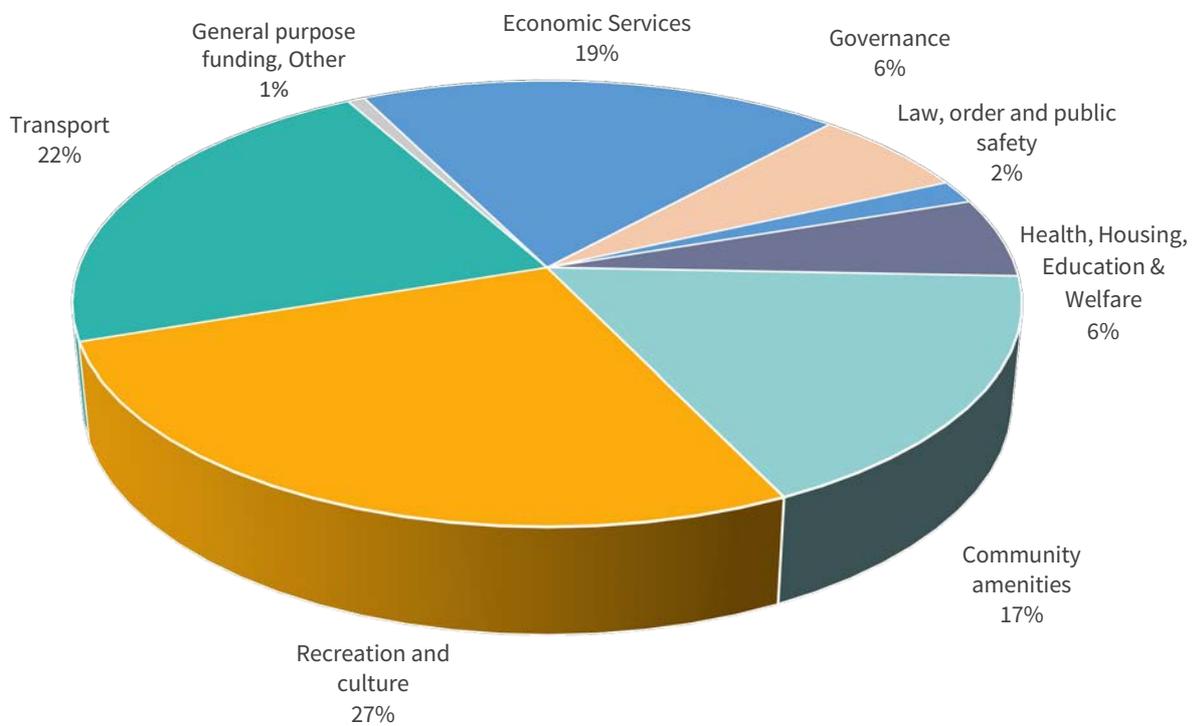
The Operating Budgets are developed in response to the City's strategies, as described in the SCP. Management Budgets are considered by each of the City's business units, aligned to each business unit plan and the CBP. Budgets are then approved by City Executive to be presented for Council consideration. Three Council Concept Briefings (Budget Workshops), as well as a specific UGP Workshop were undertaken from April through to June 2021 with Councillors and Management, in order to prepare the Budget for adoption at the June Ordinary Council Meeting. Each Budget must be adopted by an Absolute Majority of 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.

The graphs presented are to illustrate the components of the Budgeted Operating Revenue and Expenditure.



Operating Revenue

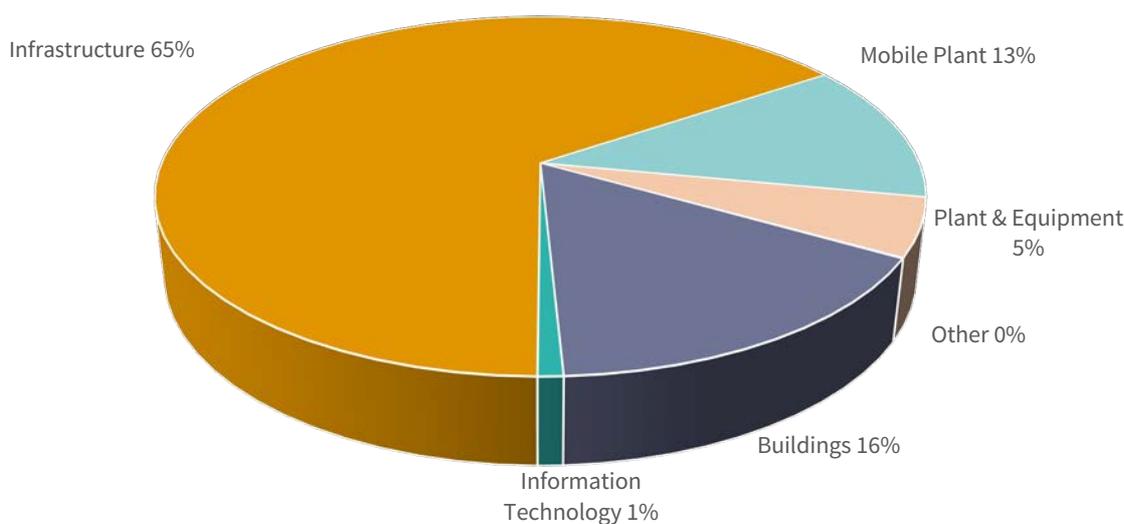


Operating Expenditure by Reporting Program

1.2. CAPITAL EXPENDITURE

The 2021/22 Capital Works program has a total of \$12.21m, funded from Grants/Trade-ins (\$5.17m), Reserves (\$1.54m) and Municipal funds (\$5.49m). 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.

The 2021/22 Capital Budget includes the commencement of construction of new community facilities as well as upgrades and improvements to existing infrastructure such as roads, paths and drainage infrastructure.



Capital Expenditure

1.3. MOVEMENTS IN RESERVES

Included in the Annual Budget 2021/22 is an estimated net increase of the Reserves by \$10.52m, including interest earned, transfers in and funds applied. The transfer of \$11.65m to the Community Facilities Reserve is included in the net movement. It comprises of a \$7.0m Federal Government Grant for the Recreation and Aquatic Facility (RAF), \$4.23m from Municipal Funds, \$0.37m Mini Golf revenue and \$0.05m electricity cost savings from solar panel installations. The reserve provided the capital funding for the Mini Golf project and solar panels therefore the transfer of revenue and cost savings, to replace those funds.

Included in the 2020/21 Estimate is the transfer of \$8.84m to the Community Facilities Reserve funded with a \$5.5m Federal Government Grant for the RAF, \$3.22m from the sale proceeds of 49-51 Angelo Street and \$0.12m mini golf revenue.

The intended purposes of the various Reserves are disclosed in the Statutory Budget at Note 7, which includes the detail of the transfers to and from those Reserves and the projected year end balances of each Reserve (and the aggregate movements to and from the 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 Section 6.20 of the *Local Government Act 1995*. Borrowings are sourced through the WA Treasury Corporation and are taken as fixed rate loans on terms. All loan borrowings are secured against the general revenue of the City.

Notwithstanding the stimulus funding to reduce the cost of UGP, the City recognises the significant cost per property for to cover the cost of UGP. In that regard, the City recommends these payments be recovered over five years, with an equal payment in each year. To finance this payment arrangement the City plans to borrow \$10.55m in the Annual Budget 2021/22. Information is provided at Note 6 of the Statutory Budget.

2. BUDGET COMPONENTS

The 2021/22 Annual Budget has the following components adopted by Council, these being:

- a. a General Rate in the Dollar of 7.7836 cents is applied to the Gross Rental Value (GRV) of all rateable property within the City for the year ending 30 June 2022;
- b. a Minimum Rate of \$1,004.00 be set for the year ending 30 June 2022 notwithstanding the General Rate set out in part (a) above;
- c. the following rubbish service charges be applied for the year ending 30 June 2022:
 - i. a standard Rubbish Service Charge of \$325.00;
 - ii. a non-rateable property Rubbish Service Charge of \$448.00;
 - iii. a standard 1,100 litre bin Rubbish Service Charge of \$1,625.00;
 - iv. a non-rateable property 1,100 litre bin Rubbish Service Charge of \$2,240.00;
- d. the following Underground Power service charges be imposed on the owners of properties within the Collier area bounded by Canning Highway, Ryrie Avenue, Blamey Place and South Terrace for the year ending 30 June 2022:
 - i. Network charge of \$4,050 for Residential and Commercial properties per unit or dwelling with a GRV of \$13,000 or less, levied in 5 equal annual instalments, the first instalment of \$810 to be levied in the 2021/22 Financial Year;
 - ii. Network charge of \$5,450 for Residential and Commercial properties per unit or dwelling with a GRV between \$13,001 and \$21,000, levied in 5 equal annual instalments, the first instalment of \$1,090 to be levied in the 2021/22 Financial Year;
 - iii. Network charge of \$6,915 for Residential and Commercial properties per unit or dwelling with a GRV greater than \$21,000, levied in 5 equal annual instalments, the first instalment of \$1,383 to be levied in the 2021/22 Financial Year;
 - iv. Network charge of \$20,745 for other larger properties that are not held or used as Residential or Commercial, levied in 5 equal annual instalments, the first instalment of \$4,149 to be levied in the 2021/22 Financial Year;

- v. Connection fee of between \$0 - \$750, dependant on existing type of connection and number of units or dwellings connected, applicable to properties as described in i-iv above, levied in 5 equal annual instalments, the first instalment of \$0 - \$150 to be levied in the 2021/22 Financial Year;
- e. the following Underground Power service charges be imposed on the owners of properties within the Manning area bounded by Manning Road, Kwinana Freeway, Hope Avenue and Challenger Avenue for the year ending 30 June 2022:
 - i. Network charge of \$3,800 for Residential and Commercial properties per unit or dwelling with a GRV of \$13,000 or less, levied in 5 equal annual instalments, the first instalment of \$760 to be levied in the 2021/22 Financial Year;
 - ii. Network charge of \$5,040 for Residential and Commercial properties per unit or dwelling with a GRV between \$13,001 and \$21,000, levied in 5 equal annual instalments, the first instalment of \$1,008 to be levied in the 2021/22 Financial Year;
 - iii. Network charge of \$6,365 for Residential and Commercial properties per unit or dwelling with a GRV greater than \$21,000, levied in 5 equal annual instalments, the first instalment of \$1,273 to be levied in the 2021/22 Financial Year;
 - iv. Network charge of \$19,095 for other larger properties that are not held or used as Residential or Commercial, levied in 5 equal annual instalments, the first instalment of \$3,819 to be levied in the 2021/22 Financial Year;
 - v. Connection fee of between \$0 - \$750, dependant on existing type of connection and number of units or dwellings connected applicable to properties as described in i-iv above, levied in 5 equal annual instalments, the first instalment of \$0 - \$150 to be levied in the 2021/22 Financial Year;
- f. the Swimming Pool Inspection Fee for the year ending 30 June 2022 of \$30.00;
- g. the following dates be set for payment of rates by instalments:

| | |
|-------------------|------------------|
| First instalment | 7 September 2021 |
| Second instalment | 9 November 2021 |
| Third instalment | 11 January 2022 |
| Fourth instalment | 15 March 2022 |
- h. an Administration Charge of \$10.00 per instalment for payment of rates and charges by instalments be applied to the second, third and fourth instalment in accordance with Section 6.45(3) and (4) of the *Local Government Act 1995* and Regulation 67 of the Local Government (Financial Management) Regulations 1996;
- i. an Interest Rate of 5.5% be imposed on payment by instalments, to apply to the second, third and fourth instalment in accordance with Section 6.45(3) of the *Local Government Act 1995* and Regulation 68 of the Local Government (Financial Management) Regulations 1996;
- j. an Interest Rate of 7% be imposed on overdue rates in accordance with Section 6.51(1) of the *Local Government Act 1995* and Regulation 70 of the Local Government (Financial Management) Regulations 1996;

- k. an Interest Rate of 7% be imposed on unpaid Underground Power (UGP) Service Charges in accordance with Section 6.51(1) of the *Local Government Act 1995* and Regulation 70 of the Local Government (Financial Management) Regulations 1996;
- l. an Interest Rate of 7% be imposed on outstanding debtors in accordance with Section 6.13(1) of the *Local Government Act 1995*.
- m. a Monthly Maintenance Fee of \$440.00 (treated as 'Input Taxed' for the purposes of the GST) is applied to all units in the Collier Park Village for the period July 2021 to September 2021 inclusive, a Monthly Maintenance Fee of \$455.00 (treated as 'Input Taxed' for the purposes of the GST) is applied to all units in the Collier Park Village for the period from October 2021 to June 2022 inclusive;
- n. the Statutory Annual Budget for the year ending 30 June 2022 comprising Section 2 of the 2021/22 Annual Budget as distributed with this Agenda and tabled at this meeting, be adopted;
- o. the Management Account Summary Budget Schedules for the financial year ending 30 June 2022 as set out in Section 3 of the Annual Budget be endorsed;
- p. the Capital Expenditure Budget for the financial year ending 30 June 2022 as set out in Section 2, Note 4 of the Annual Budget is adopted;
- q. the Reserve Fund transfers for the financial year ending 30 June 2022 as set out in Section 2, Note 7 of the Annual Budget be approved;
- r. the Schedule of Fees and Charges as set out in the Fees and Charges Schedule for the year ending 30 June 2022 be adopted, including State Government Statutory Fees which are still to be determined at a later date than this Report;
- s. the effective date for all items detailed in the 2021/22 Schedule of Fees and Charges is 1 July 2021.
- t. Council adopt a definition of 'significant (material) variances' of \$10,000 or 10% (whichever is the greater) for each capital project and business unit operating revenue and expenditure line item.
- u. In addition to the measures already contained within this budget, the following are the specific measures to continue the City's response to COVID-19:
 - i. Waiver of all interest accrued on Rates, Emergency Services Levy (ESL) , Underground Power service charges and Waste from 1 July 2021 to 30 June 2022, for residential and commercial properties in accordance with Policy P697 Financial Hardship Assistance, where Financial Hardship is determined by the City to be as a consequence of the COVID-19 pandemic;
 - ii. Provide relief in accordance with the Commercial Tenancies Code of Conduct and Policy P697 Financial Hardship Assistance.

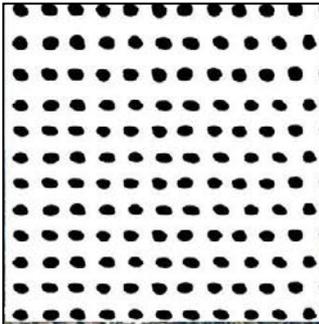
3. BUDGET STRUCTURE

In addition to the Statutory Budget format, the 2021/22 Budget has also been presented in the format of the Management Budget, similar to 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. They exclude Capital Revenues; Capital Expenditure; Loan Principal Repayments; Transfers to or from cash backed Reserves and the Net Current Asset Opening Position carried forward from the previous year.

The 2021/22 Budget has been developed in response to many, at times, competing issues, which have been considered by Council. The budget was adopted at the Ordinary Council Meeting on 22 June 2021.

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STATUTORY BUDGET

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STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE

| | Note | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|-------|---------------------|---------------------|---------------------|
| REVENUE | | \$ | \$ | \$ |
| Rates revenue | 1(a) | 38,868,198 | 38,325,226 | 37,954,682 |
| Fees and charges | 8 | 17,077,287 | 17,029,323 | 15,350,018 |
| Operating grants subsidies and contributions | 9(a) | 1,591,734 | 1,011,185 | 1,461,910 |
| Service Charges | 1(g) | 13,595,570 | - | - |
| Interest revenue | 11(a) | 684,491 | 851,196 | 1,027,450 |
| Other revenue | 11(b) | 426,080 | 566,370 | 474,915 |
| TOTAL REVENUE | | 72,243,360 | 57,783,300 | 56,268,975 |
| EXPENSES | | | | |
| Employee costs | | (24,938,585) | (24,611,888) | (25,162,461) |
| Materials and contracts | | (35,700,563) | (21,653,237) | (21,296,989) |
| Utility charges | | (1,822,325) | (1,834,650) | (1,840,286) |
| Depreciation and amortisation | 5(b) | (11,583,842) | (11,353,378) | (11,207,962) |
| Interest expenses | 11(d) | (334,218) | (324,509) | (327,623) |
| Insurance expenses | | (998,161) | (765,233) | (813,458) |
| Other expenditure | | (1,021,193) | (1,009,693) | (1,044,193) |
| TOTAL EXPENSES | | (76,398,886) | (61,552,588) | (61,692,972) |
| TOTAL | | (4,155,526) | (3,769,288) | (5,423,997) |
| Non-operating grants, subsidies and contributions | 9(b) | 4,822,394 | 2,958,143 | 3,179,363 |
| Profit/(Loss) on asset disposal | 4(c) | 165,902 | (876,512) | 171,054 |
| TOTAL | | 4,988,296 | 2,081,631 | 3,350,417 |
| NET RESULT | | 832,770 | (1,687,657) | (2,073,580) |
| OTHER COMPREHENSIVE INCOME | | | | |
| Changes on revaluation of non-current assets | | - | - | - |
| TOTAL OTHER COMPREHENSIVE INCOME | | - | - | - |
| TOTAL COMPREHENSIVE INCOME | | 832,770 | (1,687,657) | (2,073,580) |

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

COMPREHENSIVE INCOME BY NATURE AND TYPE – KEY TERMS

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 the *Australian Accounting Standards*. Prior to 1 July 2019, *Regulation 16* arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. 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 pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the City. This was not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

From 1 July 2019, the City has applied *AASB 16 Leases* which requires leases to be included by lessees in the balance sheet. Also, the *Financial Management Regulations* have been amended to specify that vested land is a right-of-use (ROU) asset to be measured at cost. All ROU assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the balance sheet) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report 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 14 to the budget.

2020/21 ESTIMATE BALANCES

Balances shown in this budget as 2020/21 are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

There were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 that are expected to impact the City.

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.

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 cannot 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, 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.

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 cost.

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 BY REPORTING PROGRAM

| | Note | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|--------------------|---------------------|---------------------|---------------------|
| REVENUE | 1,8,9(a),11(a),(b) | \$ | \$ | \$ |
| General purpose funding | | 40,654,909 | 39,667,141 | 39,467,873 |
| Governance | | 70,000 | 170,290 | 70,000 |
| Law, order and public safety | | 178,500 | 180,500 | 173,500 |
| Health | | 102,000 | 80,000 | 90,000 |
| Housing | | 1,914,235 | 1,933,924 | 1,958,634 |
| Community amenities | | 7,750,514 | 7,883,698 | 7,805,884 |
| Recreation and culture | | 5,700,632 | 5,485,646 | 4,387,084 |
| Transport | | 1,858,000 | 1,918,500 | 1,913,000 |
| Economic services | | 13,979,570 | 431,600 | 363,000 |
| Other property and services | | 35,000 | 32,000 | 40,000 |
| TOTAL INCOME | | 72,243,360 | 57,783,300 | 56,268,975 |
| EXPENDITURE (excl. financial costs) | 5(a),11(c),(e),(f) | | | |
| General purpose funding | | (293,896) | (289,018) | (329,018) |
| Governance | | (4,848,767) | (4,488,176) | (4,484,629) |
| Law, order and public safety | | (1,277,817) | (1,189,745) | (1,116,637) |
| Health | | (792,881) | (782,464) | (805,474) |
| Education and welfare | | (673,352) | (692,443) | (795,493) |
| Housing | | (2,940,611) | (2,899,312) | (2,951,356) |
| Community amenities | | (13,141,102) | (13,006,822) | (13,111,391) |
| Recreation and culture | | (20,416,946) | (20,092,125) | (19,972,851) |
| Transport | | (16,892,874) | (16,694,727) | (16,645,150) |
| Economic services | | (14,558,499) | (905,473) | (985,709) |
| Other property and services | | (227,923) | (187,773) | (167,641) |
| TOTAL EXPENDITURE | | (76,064,668) | (61,228,079) | (61,365,348) |
| FINANCE COSTS | 6(a),11(d) | | | |
| Recreation and culture | | (140,865) | (149,164) | (150,346) |
| Transport | | (140,626) | (175,346) | (177,277) |
| Economic services | | (52,728) | - | - |
| TOTAL FINANCE COSTS | | (334,218) | (324,509) | (327,623) |
| TOTAL | | (4,155,526) | (3,769,288) | (5,423,997) |
| Non-operating grants, subsidies and contributions | 9(b) | 4,822,394 | 2,958,143 | 3,179,363 |
| Profit/(Loss) on asset disposal | 4(c) | 165,902 | (876,512) | 171,054 |
| TOTAL | | 4,988,296 | 2,081,631 | 3,350,417 |
| NET RESULT | | 832,770 | (1,687,657) | (2,073,580) |
| OTHER COMPREHENSIVE INCOME | | | | |
| Changes on revaluation of non-current assets | | - | - | - |
| TOTAL OTHER COMPREHENSIVE INCOME | | - | - | - |
| TOTAL COMPREHENSIVE INCOME | | 832,770 | (1,687,657) | (2,073,580) |

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

COMPREHENSIVE INCOME BY REPORTING PROGRAM – KEY TERMS AND DEFINITIONS

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

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.

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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.

EDUCATION AND WELFARE

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

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.

HOUSING

To provide and maintain elderly residents housing.

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.

COMMUNITY AMENITIES

To provide services required by the community.

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.

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS (continued)

OBJECTIVE

ACTIVITIES

RECREATION AND CULTURE

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

The main component of the revenue stream for this programme is the operation of a 27 hole golf course and mini golf at Collier Park. Activities associated with supporting community and cultural organisations form part of the recreation and culture programme.

TRANSPORT

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

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.

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

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

STATEMENT OF CASH FLOWS BY NATURE AND TYPE

| | Note | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|------|---------------------|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 38,953,207 | 38,090,811 | 37,987,994 |
| Operating grants, subsidies and contributions | | 1,591,734 | 1,011,185 | 1,461,910 |
| Fees and charges | | 16,993,287 | 17,029,323 | 15,377,512 |
| Service Charges | | 3,052,418 | - | - |
| Interest earnings | | 684,491 | 851,196 | 999,956 |
| Goods and services tax | | 5,140,800 | 3,927,327 | 3,898,386 |
| Other receipts | | 426,080 | 566,370 | 474,915 |
| Total Receipts | | 66,842,017 | 61,476,211 | 60,200,673 |
| Payments | | | | |
| Employee costs | | (24,868,949) | (24,333,663) | (24,862,461) |
| Materials and contracts | | (35,968,021) | (22,222,479) | (21,940,542) |
| Utility charges | | (1,822,325) | (1,834,650) | (1,840,286) |
| Interest expenses | | (334,218) | (324,509) | (327,623) |
| Insurance expenses | | (998,161) | (765,233) | (813,458) |
| Goods and services tax | | (5,140,800) | (3,927,327) | (3,898,386) |
| Other payments | | (1,021,193) | (1,009,693) | (1,044,193) |
| Total Payments | | (70,153,666) | (54,417,552) | (54,726,949) |
| Net Cash Flow from Operating Activities | 3(a) | (3,311,649) | 7,058,659 | 5,473,724 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 11,822,394 | 8,458,143 | 3,179,363 |
| Proceeds from sale of plant & equipment | 4(c) | 348,500 | 3,634,084 | 318,500 |
| Payments for purchase of property, plant & equipment | 4(a) | (4,220,040) | (4,891,527) | (4,974,977) |
| Payments for construction of infrastructure | 4(a) | (7,985,701) | (9,161,239) | (10,681,189) |
| Net Cash Flow from Investing Activities | | (34,847) | (1,960,539) | (12,158,303) |
| Repayment of borrowings | 6(a) | (615,148) | (971,713) | (971,713) |
| Proceeds from new borrowings | 6(a) | 10,545,609 | - | - |
| Self Supporting Loan Receipts | 6(a) | 46,897 | 44,879 | 44,879 |
| Net Cash Flow from Financing Activities | | 9,977,358 | (926,834) | (926,834) |
| Net Increase / (Decrease) in Cash Held | | 6,630,862 | 4,171,285 | (7,611,412) |
| Cash and Cash Equivalents at Beginning of Year | | 49,170,589 | 44,999,304 | 42,103,453 |
| Cash and Cash Equivalents at End of Year | 3(a) | 55,801,451 | 49,170,589 | 34,492,041 |

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

RATES SETTING STATEMENT BY NATURE AND TYPE

| | Note | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|-------|---------------------|---------------------|---------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | | | | |
| | 2(b) | 3,691,484 | 4,087,607 | 2,930,730 |
| | | 3,691,484 | 4,087,607 | 2,930,730 |
| OPERATING REVENUE (excluding Rates) | | | | |
| Operating grants subsidies and contributions | 9(a) | 1,591,734 | 1,011,185 | 1,461,910 |
| Fees and charges | 8 | 17,077,287 | 17,029,323 | 15,377,512 |
| Service Charges | 1(g) | 13,595,570 | - | - |
| Interest revenue | 11(a) | 684,491 | 851,196 | 999,956 |
| Other revenue | 11(b) | 426,080 | 566,370 | 474,915 |
| Total Operating Revenue (excluding Rates) | | 33,375,162 | 19,458,074 | 18,314,293 |
| OPERATING EXPENDITURE | | | | |
| Employee costs | | (24,938,585) | (24,611,888) | (25,162,461) |
| Materials and contracts | | (35,700,563) | (21,653,237) | (21,296,989) |
| Utility charges | | (1,822,325) | (1,834,650) | (1,840,286) |
| Depreciation on non-current assets | 5(b) | (11,583,842) | (11,353,378) | (11,207,962) |
| Interest expenses | 6(a) | (334,218) | (324,509) | (327,623) |
| Insurance expenses | | (998,161) | (765,233) | (813,458) |
| Other expense | | (1,021,193) | (1,009,693) | (1,044,193) |
| Total Operating Expenditure | | (76,398,886) | (61,552,588) | (61,692,972) |
| Operating activities excluded from budgeted deficiency | | | | |
| Depreciation excluded from operating activity | | 11,583,842 | 11,353,378 | 11,207,962 |
| Underground power | | (10,543,152) | - | - |
| Amount attributable to Operating Activities | | (38,291,550) | (26,653,529) | (29,239,987) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 11,822,394 | 8,458,143 | 3,179,363 |
| Proceeds from disposal of assets | 4(c) | 348,500 | 3,634,084 | 318,500 |
| Payments for purchase of property, plant & equipment | 4(a) | (4,220,040) | (4,891,527) | (4,974,977) |
| Payments for construction of infrastructure | 4(a) | (7,985,701) | (9,161,239) | (10,681,189) |
| Amount attributable to Investing Activities | | (34,847) | (1,960,540) | (12,158,303) |
| FINANCING ACTIVITIES | | | | |
| Loan principal repayments | 6(a) | (615,148) | (971,713) | (971,713) |
| Proceeds from self supporting loans | 6(a) | 46,897 | 44,879 | 44,879 |
| Transfers to cash backed reserves (restricted assets) | 7(a) | (14,332,140) | (16,919,968) | (3,478,805) |
| Transfers from cash backed reserves (restricted assets) | 7(a) | 3,812,980 | 11,827,129 | 7,849,247 |
| Proceeds from new borrowings | 6(a) | 10,545,609 | - | - |
| Amount attributable to Financing Activities | | (541,802) | (6,019,673) | 3,443,608 |
| Budgeted deficiency before general rates | | | | |
| Total amount raised from general rates | 1(a) | 38,868,198 | 38,325,226 | 37,954,682 |
| Surplus/(deficit) after imposition of general rates | 2(b) | - | 3,691,484 | - |

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

NOTES TO AND FORMING PART OF THE BUDGET

1. RATES AND SERVICE CHARGES

1(a). Rating Information

| RATE TYPE | Rate in | Number of Properties | Rateable value | 2021/22 Budgeted rate | 2021/22 Budgeted interim | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|----------------|-----------------------------|-----------------------|------------------------------|---------------------------------|-----------------------|-------------------------|-----------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential general rate or general | | | | | | | | |
| Gross rental valuations | | | | | | | | |
| Residential | 0.077836 | 16,869 | 392,086,683 | 30,518,459 | | 30,518,459 | 29,924,693 | 29,924,149 |
| Interim rates | | | | | 150,000 | 150,000 | 370,000 | - |
| Commercial | 0.077836 | 684 | 64,714,776 | 5,037,139 | | 5,037,139 | 4,920,307 | 4,920,307 |
| Sub Totals | | 17,553 | 456,801,459 | 35,555,598 | 150,000 | 35,705,598 | 35,215,000 | 34,844,456 |
| Minimum | | | | | | | | |
| Minimum payment | | | | | | | | |
| Gross rental valuations | | | | | | | | |
| Residential | 1,004 | 3,071 | 34,519,963 | 3,083,284 | | 3,083,284 | 3,031,700 | 3,031,700 |
| Commercial | 1,004 | 79 | 871,778 | 79,316 | | 79,316 | 78,526 | 78,526 |
| Sub Totals | | 3,150 | 35,391,741 | 3,162,600 | | 3,162,600 | 3,110,226 | 3,110,226 |
| | | 20,703 | 492,193,200 | 38,718,198 | 150,000 | 38,868,198 | 38,325,226 | 37,954,682 |
| Discounts/concessions (refer note 1(d)) | | | | | | - | - | - |
| Total amount raised from general rates | | | | | | 38,868,198 | 38,325,226 | 37,954,682 |
| Specified area rates (refer note 1 (c)) | | | | | | - | - | - |
| Total Rates | | | | | | 38,868,198 | 38,325,226 | 37,954,682 |

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 financial year ended 30 June 2022 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 the extent of any increase/decrease 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 and facilities.

1(b). Interest Charges and Instalments – Rates and Service Charges

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

| Instalment Options | Date Due | Instalment Plan Admin Charge | Instalment Plan Interest Rate | Unpaid Rates Interest Rate |
|---------------------------|------------------|---|--|---|
| | | | \$ % | % |
| Option One | | | | |
| Single Full Payment | 7 September 2021 | 0 | 0.0% | 0.0% |
| Option Two | | | | |
| First Instalment | 7 September 2021 | 0 | 0.0% | 0.0% |
| Second Instalment | 9 November 2021 | 10 | 5.5% | 7.0% |
| Option Three | | | | |
| First Instalment | 7 September 2021 | 0 | 0.0% | 0.0% |
| Second Instalment | 9 November 2021 | 10 | 5.5% | 7.0% |
| Third Instalment | 11 January 2022 | 10 | 5.5% | 7.0% |
| Fourth Instalment | 15 March 2022 | 10 | 5.5% | 7.0% |

| | 2021/22 Budget Revenue | 2020/21 Estimate Revenue | 2020/21 Budget Revenue |
|---|---------------------------------------|---|---------------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 135,000 | 135,000 | 150,000 |
| Instalment plan interest earned | 170,000 | 165,602 | 170,000 |
| Unpaid rates and service charge interest earned | 200,000 | 216,768 | 200,000 |
| | 505,000 | 517,370 | 520,000 |

1(c). Objectives and Reasons for Differential Rating

The City does not apply Differential Rating.

1(d). Specified Area Rate

The City did not raise specified area rates charges for the year ended 30 June 2022.

1(e). Rates discounts

The City does not anticipate any rates discount for the year ended 30 June 2022.

1(f). Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30 June 2022.

1(g). Underground Power

Collier

Pursuant to Section 6.38(1) of the Local Government Act 1995 and Regulation 54 of the Local Government (Financial Management) Regulations, a service charge for the provision of underground electricity is imposed on the owners of properties within a defined part of the District of South Perth, described as Collier.

Description of Land

The Collier area is bounded by Canning Highway, Ryrie Avenue, Blamey Place and South Terrace.

Description of Service

The project involved the design, installation and commissioning of an underground electricity supply distribution system, costs are recovered as a Network Charge. The project included the conversion of all existing overhead power connections to Underground between the property boundary to the meter box, recovered as a Connection Fee. All charges will be recovered in 5 equal instalments over 5 financial years. Charges are allocated in a tiered manner according to property Gross Rental Values as described below.

| Collier - Network Charge per unit/dwelling | 2021/22 Budget | 2021/22 Budget Instalment (1 of 5) |
|---|---------------------------|---|
| | \$ | \$ |
| Residential/Commercial GRV < \$13,000 | 4,050 | 810 |
| Residential/Commercial GRV \$13,001 - \$21,000 | 5,450 | 1,090 |
| Residential/Commercial GRV > \$21,000 | 6,915 | 1,383 |
| Other [^] - Large | 20,745 | 4,149 |

[^]Larger properties that are not held or used as Residential or Commercial properties fall under "Other - Large"

Note - If the property is sold the outstanding network charge is recovered at property settlement.

Collier - Connection Fee per unit/dwelling

*Connection Fee Between \$0 - \$750 Between \$0 - \$150

*Where connections between the front of the property and the meter box are already wholly or partially underground, this charge will be discounted according to the type of existing connection

Note - If the property is sold the outstanding connection fee is recovered at property settlement.

Service Charge

| | | |
|-------------------------------------|------------------|------------------|
| Total Collier - Network Charge | 6,394,665 | 1,278,933 |
| Total Collier - Connection Fee | 345,750 | 69,150 |
| Total Service Charge | 6,740,415 | 1,348,083 |
| Less Allocated Expenses | 6,760,665 | |
| Net Result Surplus/(Deficit) | (20,250) | |

Manning

Pursuant to Section 6.38(1) of the Local Government Act 1995 and Regulation 54 of the Local Government (Financial Management) Regulations, a service charge for the provision of underground electricity is imposed on the owners of properties within a defined part of the District of South Perth, described as Manning.

Description of Land

The Manning area is bounded by Manning Road, Kwinana Freeway, Hope Avenue and Challenger Avenue.

Description of Service

The project involved the design, installation and commissioning of an underground electricity supply distribution system, costs are recovered as a Network Charge. The project included the conversion of all existing overhead power connections to Underground between the property boundary to the meter box, recovered as a Connection Fee. All charges will be recovered in 5 equal instalments over 5 financial years. Charges are allocated in a tiered manner according to property Gross Rental Values as described below.

| Manning - Network Charge per unit/dwelling | 2021/22 Budget | 2021/22 Budget Instalment (1 of 5) |
|---|---------------------------|---|
| | \$ | \$ |
| Residential/Commercial GRV < \$13,000 | 3,800 | 760 |
| Residential/Commercial GRV \$13,001 - \$21,000 | 5,040 | 1,008 |
| Residential/Commercial GRV > \$21,000 | 6,365 | 1,273 |
| Other^ - Large | 19,095 | 3,819 |

^Larger properties that are not held or used as Residential or Commercial properties fall under "Other - Large"

Note - If the property is sold the outstanding network charge is recovered at property settlement.

Manning - Connection Fee per unit/dwelling

*Connection Fee Between \$0 - \$750 Between \$0 - \$150

*Where connections between the front of the property and the meter box are already wholly or partially underground, this charge will be discounted according to the type of existing connection

Note - If the property is sold the outstanding connection fee is recovered at property settlement.

Service Charge

| | | |
|-------------------------------------|------------------|------------------|
| Total Manning - Network Charge | 6,603,585 | 1,320,717 |
| Total Manning - Connection Fee | 251,570 | 50,314 |
| Total Service Charge | 6,855,155 | 1,371,031 |
| Less Allocated Expenses | 6,890,090 | |
| Net Result Surplus/(Deficit) | (34,935) | |

Total Service Charge Collier and Manning

| | | |
|---|-------------------|------------------|
| Total Network Charge | 12,998,250 | 2,599,650 |
| Total Connection Fee | 597,320 | 119,464 |
| Total Service Charge | 13,595,570 | 2,719,114 |
| Less Total Allocated Expenses | 13,650,755 | |
| Total Net Result Surplus/(Deficit) | (55,185) | |

2. NET CURRENT ASSETS

2(a). Net Current Assets

| | Note | 2021/22 Budget 30 June 2022 | 2020/21 Estimate 30 June 2021 | 2020/21 Budget 30 June 2021 |
|--|------|-----------------------------------|-------------------------------------|-----------------------------------|
| Composition of estimated net current assets | | | | |
| Current assets | | | | |
| Cash - unrestricted | 3(a) | 4,615,760 | 8,504,058 | 4,065,650 |
| Cash - restricted reserves | 3(a) | 51,185,691 | 40,666,531 | 30,426,391 |
| Receivables | | 7,910,001 | 5,189,878 | 5,726,240 |
| Total current assets | | 63,711,452 | 54,360,467 | 40,218,281 |
| Less: Current liabilities | | | | |
| Trade and other payables | | (17,290,114) | (10,557,572) | (4,010,062) |
| Leaseholder liability | | (27,694,633) | (27,907,011) | (27,511,234) |
| Long term borrowings | | (3,181,725) | (615,548) | (971,713) |
| Provisions | | (4,969,636) | (4,900,000) | (5,736,949) |
| Total current liabilities | | (53,136,108) | (43,980,131) | (38,229,958) |
| Net current assets | | 10,575,344 | 10,380,336 | 1,988,323 |

2(b). Explanation of Difference in Net Current Assets and Surplus/(Deficit)

| | Note | 2021/22 Budget 30 June 2022 | 2020/21 Estimate 30 June 2021 | 2020/21 Budget 30 June 2021 |
|---|------|-----------------------------------|-------------------------------------|-----------------------------------|
| (i) Current assets and liabilities excluded from budgeted deficiency | | \$ | \$ | \$ |
| Net current assets | 2(a) | 10,575,344 | 10,380,336 | 1,988,323 |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement. | | | | |
| Adjustments to net current assets | | | | |
| Less: Cash - restricted reserves | 3(a) | (51,185,691) | (40,666,531) | (30,426,391) |
| Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable | 6(a) | (46,897) | (44,879) | (44,879) |
| Add: Current liabilities associated with restricted assets - leaseholder liability | | 27,694,633 | 27,907,011 | 27,511,234 |
| Add: Current assets not expected to be cleared at end of year - current portion of borrowings | | 3,181,725 | 615,548 | 971,713 |
| Adjusted net current assets - surplus/(deficit) | | - | 3,691,484 | - |
| (ii) Operating activities excluded from budgeted deficiency | | | | |
| The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting | | | | |
| Adjustments to operating activities | | | | |
| Less: Profit/(Loss) on asset disposals | | 165,902 | (876,512) | (171,054) |
| Add: Depreciation on assets | 5(b) | 11,583,842 | 11,353,378 | 11,207,962 |
| Non cash amounts excluded from operating activities | | 11,749,743 | 10,476,866 | 11,036,908 |

2(c). Current / Non-Current Assets – Key Terms

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 City's obligations for employee's 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.

3. RECONCILIATION OF CASH

3(a). Reconciliation of Cash

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|---------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ |
| Cash - unrestricted | 4,615,760 | 8,504,058 | 4,065,650 |
| Cash - restricted | 51,185,691 | 40,666,531 | 30,426,391 |
| | 55,801,451 | 49,170,589 | 34,492,041 |
| The following restrictions have been imposed by | | | |
| Plant Replacement Reserve | - | - | - |
| Employee Entitlement Reserve | 4,969,636 | 4,900,000 | - |
| Reticulation and Pump Replacement Reserve | - | 33,478 | - |
| Major Community Facilities Reserve | 21,971,373 | 10,744,110 | 2,193,556 |
| Public Art Reserve | 370,342 | 378,824 | 139,272 |
| Parking Reserve | 150,917 | 249,916 | 100,312 |
| Riverwall Reserve | - | 120,000 | - |
| Collier Park Residents Offset Reserve | 20,583,661 | 20,493,718 | 20,868,056 |
| Collier Park Village Reserve | 1,007,064 | 1,229,384 | 1,221,495 |
| Waste Management Reserve | 2,014,168 | 2,399,044 | 5,785,581 |
| UGP Reserve | 118,530 | 118,057 | 118,121 |
| Total reserves | 51,185,691 | 40,666,531 | 30,426,391 |
| Reconciliation of net cash provided by operating | | | |
| Net result | 832,770 | (1,687,657) | (2,073,580) |
| Depreciation | 11,583,842 | 11,353,378 | 11,207,962 |
| (Profit)/Loss on sale of asset | (165,902) | 876,512 | (171,054) |
| (Increase)/Decrease in receivables | (10,542,143) | (234,415) | 33,312 |
| Increase/(Decrease) in payables | 6,732,542 | 4,930,758 | (643,553) |
| Increase/(Decrease) in employee provisions | 69,636 | 278,225 | 300,000 |
| Grants/contributions for the development of assets | (11,822,394) | (8,458,143) | (3,179,363) |
| Net cash from operating activities | (3,311,649) | 7,058,659 | 5,473,724 |

3(b). Reconciliation of Cash – Key Terms

SIGNIFICANT ACCOUNTING POLICIES

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.

4. FIXED ASSETS

4(a). Acquisition of Assets

| CAPITAL WORKS PROGRAM | 2021/22 Budget | Grants / Sale | Reserve | Municipal Funds | Reserve |
|---|-------------------|------------------|---------|--------------------|---------|
| | \$ | \$ | \$ | \$ | \$ |
| Drainage | | | | | |
| Hampton Street – Sandgate to Lawler St - Drainage | 5,000 | - | - | 5,000 | - |
| River Drainage Network Replacement | 100,000 | 100,000 | - | - | - |
| Stormwater Pit Replacements | 50,000 | - | - | 50,000 | - |
| Sump - Thelma Street (58) | 7,500 | - | - | 7,500 | - |
| Drainage | 162,500 | 100,000 | - | 62,500 | |
| Pathways | | | | | |
| Canning Hwy - Cliffe Street | 45,000 | - | - | 45,000 | - |
| Davilak Crescent to Curtin Uni Cycle Path Link | 50,000 | 25,000 | - | 25,000 | - |
| Douglas Avenue - Coode Car Park Raised Cycle | 60,000 | - | - | 60,000 | - |
| Elderfield Wetlands - Pathway Infill | 50,000 | - | - | 50,000 | - |
| Jarman Avenue - Hennington - Downey St - Pathway | 30,000 | - | - | 30,000 | - |
| SJMP Foreshore - Pathway Infill | 80,000 | - | - | 80,000 | - |
| South Perth Esplanade – Bike & Pedestrian Upgrade | 269,032 | 269,032 | - | - | - |
| Redmond Reserve Stairs | 531,297 | - | - | 531,297 | - |
| Pathways | 1,115,329 | 294,032 | - | 821,297 | |
| Roads | | | | | |
| Darley Street - Ray St to Mill Pt to End | 125,000 | 62,500 | - | 62,500 | - |
| Gwenyfred Rd - George to Rathay | 166,235 | 90,000 | - | 76,235 | - |
| Hobbs Avenue - Throssell to Murray | 200,000 | 25,000 | - | 175,000 | - |
| Lockhart St - Wooltana St to Davilak St | 104,338 | - | - | 104,338 | - |
| MRRG Barker Avenue (Talbot to Canning) | 160,000 | 85,768 | - | 74,233 | - |
| MRRG George Street (Douglas to Dyson) | 400,000 | 263,337 | - | 136,663 | - |
| MRRG Jackson Road (Kent to Walana) | 120,000 | 42,835 | - | 77,165 | - |
| MRRG Mill Point Road (Coode to Douglas) | 320,000 | 211,969 | - | 108,031 | - |
| MRRG South Terrace (Melville to Labouchere) | 220,000 | 144,497 | - | 75,503 | - |
| Thelma Street (Labouchere to Melville) | 250,000 | 125,000 | - | 125,000 | - |
| Pennington Street - Cul-de-sac | 100,000 | - | - | 100,000 | - |
| Roads | 2,165,573 | 1,050,905 | - | 1,114,668 | |

| CAPITAL WORKS PROGRAM | 2021/22 Budget | Grants / Sale | Reserve | Municipal Funds | Reserve |
|---|-------------------|------------------|---------|--------------------|------------------------------|
| Buildings | | | | | |
| Civic Centre - Air Conditioning Units Upgrade | 80,000 | - | - | 80,000 | - |
| Civic Centre - Internal Upgrade | 100,000 | - | - | 100,000 | - |
| Como Bowling Club - Kitchen Upgrade | 40,000 | - | - | 40,000 | - |
| Como Bowling Club New UAT and Toilet Renovation | 368,000 | 132,000 | - | 236,000 | - |
| Furniture Replacement - Staff | 10,000 | - | - | 10,000 | - |
| Manning Bowling Club - Male Toilet | 135,000 | - | - | 135,000 | - |
| Manning Community Centre Sports Club - Installation | 15,000 | - | - | 15,000 | - |
| Manning Library - Replacement Furniture | 15,000 | - | - | 15,000 | - |
| Mechanical System Condition & Replacement | 30,000 | - | - | 30,000 | - |
| Neil McDougall House - Roof Remedial Works | 10,000 | - | - | 10,000 | - |
| Nursery plant Production Room Upgrade | 18,000 | - | - | 18,000 | - |
| Old Mill - Digital Screen | 10,000 | - | - | 10,000 | - |
| Old Mill & Cottage Walls Conservation | 3,814 | - | - | 3,814 | - |
| Public Toilet Design | 15,000 | - | - | 15,000 | - |
| Recreation and Aquatic Facility | 400,000 | - | 400,000 | - | Community Facilities Reserve |
| South Perth Bridge Club New UAT and Toilet Refurb | 80,000 | - | - | 80,000 | - |
| South Perth Library | 10,000 | - | - | 10,000 | - |
| South Perth Library - Coin & Bill Acceptor | 16,610 | - | - | 16,610 | - |
| South Perth Library - Lighting Replacement Program | 30,000 | - | - | 30,000 | - |
| South Perth Senior Citizens - Lighting Renewal | 15,000 | - | - | 15,000 | - |
| Manning Hub Stage 2 - Laneway and Pedestrian | 125,400 | - | - | 125,400 | - |
| Solar Panels | 66,000 | - | 66,000 | - | Community Facilities Reserve |
| Buildings | 1,592,824 | 132,000 | 466,000 | 994,824 | |
| Lighting | | | | | |
| Floodlighting at Bill Grayden Reserve | 290,666 | 96,888 | - | 193,778 | - |
| Floodlighting at Challenger Reserve | 261,900 | 87,300 | - | 174,600 | - |
| Hensman Park Tennis Club Floodlighting | 93,370 | 60,914 | - | 32,456 | - |
| Lighting | 645,936 | 245,102 | - | 400,834 | |
| Security | | | | | |
| CCTV Karawara Stage 2 | 140,516 | 140,000 | - | 516 | - |
| Stage 4 - Kardan Circuit | 76,275 | - | - | 76,275 | - |
| Security | 216,791 | 140,000 | - | 76,791 | |
| Technology | | | | | |
| Mends Street - Fibre Optic Cable | 100,000 | 90,000 | - | 10,000 | - |
| Technology | 100,000 | 90,000 | - | 10,000 | |
| Artworks | | | | | |
| South Perth Foreshore - RAC Intellibus - Public Art | 10,000 | - | 10,000 | - | Public Art Reserve |
| Artworks | 10,000 | - | 10,000 | - | |
| Collier Park Golf Course | | | | | |
| Collier Park Golf Course - Plant and Fleet | 115,000 | 15,500 | - | 99,500 | - |
| CPGC - Greens Replacement | 10,000 | - | - | 10,000 | - |
| CPGC - Irrigation Filter | 40,000 | - | - | 40,000 | - |
| CPGC - Weir Rectification | 186,140 | - | - | 186,140 | - |
| Collier Park Golf Course | 351,140 | 15,500 | - | 335,640 | |
| Collier Park Retirement Village (CPRV) | | | | | |
| Collier Park Retirement Village Plant & Fleet | 31,500 | 14,000 | 17,500 | - | Collier Park Village Reserve |
| CPV - Unit Refurbishment | 386,000 | - | 386,000 | - | Collier Park Village Reserve |
| Collier Park Retirement Village (CPRV) | 417,500 | 14,000 | 403,500 | - | |

| CAPITAL WORKS PROGRAM | 2021/22 Budget | Grants / Sale | Reserve | Municipal Funds | Reserve |
|---|-------------------|------------------|------------------|--------------------|-----------------------------------|
| Plant and Fleet Management | | | | | |
| City of South Perth Plant & Fleet | 80,000 | - | - | 80,000 | - |
| City of South Perth Plant & Fleet | 1,085,600 | 304,000 | - | 781,600 | - |
| Plant and Fleet Management | 1,165,600 | 304,000 | - | 861,600 | |
| Foreshore & Natural Areas | | | | | |
| Black Swan Habitat Island | 240,000 | 45,000 | 120,000 | 75,000 | River Wall Reserve |
| Como Beach Groyne Riverwall & Drainage | 270,000 | 170,000 | - | 100,000 | - |
| Coode Street - Stage 1 - Playground / Carpark / | 50,000 | - | - | 50,000 | - |
| Foreshore & Natural Areas | 560,000 | 215,000 | 120,000 | 225,000 | |
| Parks and Reserves | | | | | |
| Bradshaw Conochie Reserve Playground | 88,698 | - | - | 88,698 | - |
| Furniture - Park Replacement | 10,000 | - | - | 10,000 | - |
| Hurlingham Playground Replacement | 150,000 | - | - | 150,000 | - |
| Irrigation Asset Replacement Program | 145,000 | - | 33,612 | 111,388 | Reticulation and Pump Replacement |
| Morris Mundy - Design and Construction | 44,340 | 29,560 | - | 14,780 | - |
| Table Tennis Tables – various locations | 20,000 | - | - | 20,000 | - |
| Waterford Triangle - Laneway and Park Upgrade | 750,000 | 750,000 | - | - | - |
| McDougall Park Lake WSUD | 900,000 | 850,000 | - | 50,000 | - |
| Parks and Reserves | 2,108,038 | 1,629,560 | 33,612 | 444,866 | |
| Waste Management | | | | | |
| Waste - 30m2 Bin Replacements | 50,000 | - | 50,000 | - | Waste Management Reserve |
| Waste Plant & Fleet | 294,490 | 15,000 | 279,490 | - | Waste Management Reserve |
| Waste Receptacles Replacement | 80,000 | - | 80,000 | - | Waste Management Reserve |
| Waste Management | 424,490 | 15,000 | 409,490 | - | |
| Local Road Traffic Management | | | | | |
| Abjornson St - Curtin Primary School - replace slow | 20,000 | - | - | 20,000 | - |
| Axford & Brittain Street - Roundabout & Street | 350,000 | 233,333 | - | 116,667 | - |
| Bus Shelters | 25,000 | 25,000 | - | - | - |
| Mill Point / Mends Street Raised Plateau | 637,462 | 637,462 | - | - | - |
| Speed Awareness Signage | 37,558 | 30,000 | - | 7,558 | - |
| Local Road Traffic Management | 1,070,020 | 925,795 | - | 144,225 | |
| Parking Facilities | | | | | |
| Parking Management Devices | 100,000 | - | 100,000 | - | Parking Facility Reserve |
| Parking Facilities | 100,000 | - | 100,000 | - | |
| TOTAL | 12,205,741 | 5,170,894 | 1,542,602 | 5,492,245 | |

4(b). Asset Summary

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|------------------------|---------------------------|-----------------------------|---------------------------|
| Buildings | 1,936,794 | 2,776,703 | 2,555,167 |
| Information Technology | 110,000 | 170,000 | 70,000 |
| Infrastructure | 7,985,701 | 9,161,239 | 10,681,189 |
| Mobile Plant | 1,526,590 | 803,552 | 990,000 |
| Plant & Equipment | 636,656 | 951,272 | 1,159,810 |
| Other | 10,000 | 190,000 | 200,000 |
| TOTAL | 12,205,741 | 14,052,766 | 15,656,166 |

4(c). Disposal of Assets

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|------------------------------------|---------------------------|-----------------------------|---------------------------|
| Asset Sale Proceeds | 348,500 | 3,634,084 | 318,500 |
| Net Book Value | (182,598) | (4,510,596) | (147,446) |
| Profit / (Loss) on Disposal | 165,902 | (876,512) | 171,054 |

4(d). Fixed Assets - Key Terms

SIGNIFICANT ACCOUNTING POLICIES

Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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 City 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, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

The City's leased assets were immaterial and therefore no right-of-use assets and associated liability were recognised as required by *AASB 16 Leases*.

Revaluation

The fair value of land, buildings and infrastructure are determined at least once every five years in accordance with the regulatory framework, or when Council is of the opinion that the fair value of an asset is materially different from its carrying amount. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulations*.

Regulation 17A (2)(a) requires the following non-financial assets to be shown at fair value;

- land and buildings that are classified as property, plant and equipment;
- infrastructure and
- vested improvements that the City controls.

Plant and equipment and right-of-use assets (other than vested improvements as per *Regulation 17A (2)(a)*) are shown at cost

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Vested improvements

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. See The Statement of Comprehensive Income by Nature and Type - Key Terms – Basis of Preparation for more information.

5. ASSET DEPRECIATION

5(a). Asset Depreciation by Program

| Note | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|------------------------------|-------------------|---------------------|-------------------|
| By Program | \$ | \$ | \$ |
| Governance | 528,249 | 528,921 | 531,053 |
| Law, order and public safety | 19,837 | 19,837 | 19,915 |
| Health | 8,253 | 4,441 | 4,441 |
| Education and welfare | 85,908 | 86,574 | 84,525 |
| Housing | 684,449 | 680,916 | 693,207 |
| Community amenities | 665,954 | 636,469 | 644,547 |
| Recreation and culture | 3,030,255 | 2,953,668 | 2,777,940 |
| Transport | 6,559,704 | 6,441,318 | 6,451,227 |
| Economic services | 1,234 | 1,234 | 1,107 |
| Total by program | 11,583,842 | 11,353,378 | 11,207,962 |

5(b). Asset Depreciation by Class

| By Class | | | |
|-----------------------------|-------------------|-------------------|-------------------|
| Buildings - non-specialised | 2,071,108 | 2,045,385 | 2,013,508 |
| Furniture and equipment | 121,267 | 117,325 | 65,078 |
| Plant and equipment | 114,551 | 97,754 | 81,426 |
| Artworks | 29,241 | 25,717 | 25,717 |
| Information Technology | 127,536 | 145,595 | 128,760 |
| Mobile Plant | 497,901 | 471,407 | 446,084 |
| Infrastructure - Roads | 4,211,630 | 4,143,475 | 4,312,163 |
| Infrastructure - Drainage | 685,181 | 681,247 | 678,750 |
| Infrastructure - Paths | 1,147,970 | 1,136,760 | 1,109,900 |
| Infrastructure - Parks | 1,551,498 | 1,470,148 | 1,344,823 |
| Infrastructure - Foreshore | 597,467 | 591,295 | 578,046 |
| Infrastructure - Car Parks | 223,703 | 222,481 | 218,931 |
| Infrastructure - Intangible | 204,789 | 204,789 | 204,778 |
| Total by class | 11,583,842 | 11,353,378 | 11,207,962 |

5(c). Asset Depreciation - Key Terms

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 (based on components) | 15 - 200 years |
| Plant and Equipment | 10 years |
| Furniture and Fittings | 10 years |
| Computer Equipment | 3 - 10 years |
| Mobile Plant | 3 - 10 years |
| Infrastructure - Roads | 20 - 100 years |
| Infrastructure - Drains | up to 100 years |
| Infrastructure - Paths (dependent on path type) | 40 - 65 years |
| Infrastructure - Street Furniture | 30 years |
| Infrastructure - Parks Equipment (Based on components) | 10 - 40 years |
| Infrastructure - Car Parking (Based on components) | 25-100 years |
| Foreshore Assets | up to 100 years |

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

DEPRECIATION (CONTINUED)

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:

- a) 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
- b) 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 *AASB 116.31* 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.

6. INFORMATION ON BORROWINGS

6(a). Borrowings Schedule

| | Budget Principal 1st July 2021 | 2021/22 Budget New loans | 2021/22 Budget Principal repayments | 2021/22 Budget Interest repayments | Budget Principal outstanding 30 June 2022 | Estimate Principal 1st July 2020 | 2020/21 Estimate New loans | 2020/21 Estimate Principal repayments | 2020/21 Estimate Interest repayments | Estimate Principal outstanding 30 June 2021 | Budget Principal 1st July 2020 | 2020/21 Budget New loans | 2020/21 Budget Principal repayments | 2020/21 Budget Interest repayments | Budget Principal outstanding 30 June 2021 |
|------------------------------------|--------------------------------------|-----------------------------------|--|---|--|--|-------------------------------------|--|---|--|--------------------------------------|-----------------------------------|--|---|--|
| City Loans | | | | | | | | | | | | | | | |
| Purpose | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and Culture | | | | | | | | | | | | | | | |
| 227 - Collier Park Golf Course | 2,079,401 | - | 355,488 | 109,513 | 1,723,913 | 2,417,689 | - | 338,287 | 128,790 | 2,079,401 | 2,417,689 | - | 338,287 | 129,832 | 2,079,401 |
| Transport | | | | | | | | | | | | | | | |
| 223 - Municipal Works | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 225 A - Municipal Works | - | - | - | - | - | 252,663 | - | 252,663 | 9,486 | - | 252,663 | - | 252,663 | 10,238 | - |
| 225 B - Municipal Works | - | - | - | - | - | 129,834 | - | 129,834 | 3,804 | - | 129,834 | - | 129,834 | 4,192 | - |
| 231 - Municipal Works | 4,032,737 | - | 212,763 | 140,626 | 3,819,974 | 4,238,786 | - | 206,050 | 162,056 | 4,032,736 | 4,238,786 | - | 206,050 | 162,848 | 4,032,736 |
| Economic Services | | | | | | | | | | | | | | | |
| New - Collier UGP | - | 5,216,602 | - | 26,083 | 5,216,602 | - | - | - | - | - | - | - | - | - | - |
| New - Manning UGP | - | 5,329,007 | - | 26,645 | 5,329,007 | - | - | - | - | - | - | - | - | - | - |
| Total City Loans | 6,112,138 | 10,545,609 | 568,251 | 302,866 | 16,089,496 | 7,038,972 | - | 926,834 | 304,135 | 6,112,137 | 7,038,972 | - | 926,834 | 307,110 | 6,112,137 |
| Self Supporting Loans | | | | | | | | | | | | | | | |
| Recreation and Culture | | | | | | | | | | | | | | | |
| 228 - South Perth Bowling Club | 43,113 | - | 5,820 | 2,191 | 37,294 | 48,670 | - | 5,557 | 2,488 | 43,113 | 48,670 | - | 5,557 | 2,505 | 43,113 |
| 229 - South Perth Bowling Club | 265,879 | - | 34,589 | 25,575 | 231,290 | 298,980 | - | 33,101 | 14,648 | 265,879 | 298,980 | - | 33,101 | 14,751 | 265,879 |
| 230 - South Perth Bowling Club | 62,675 | - | 6,489 | 3,586 | 56,186 | 68,896 | - | 6,221 | 3,238 | 62,675 | 68,896 | - | 6,221 | 3,257 | 62,675 |
| Total self supporting loans | 371,667 | - | 46,897 | 31,352 | 324,770 | 416,546 | - | 44,879 | 20,374 | 371,667 | 416,546 | - | 44,879 | 20,513 | 371,667 |
| | 6,483,805 | 10,545,609 | 615,148 | 334,219 | 16,414,266 | 7,455,518 | - | 971,713 | 324,509 | 6,483,804 | 7,455,518 | - | 971,713 | 327,623 | 6,483,804 |

6(b). Borrowing Repayments

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.

6(c). New Borrowings

The City intend to undertake new borrowings for the year ended 30 June 2022. As described in Note 6.

6(d). Unspent Borrowings

The City has no unspent borrowings as at the 30 June 2021 and is not expected to have unspent borrowings as at the 30 June 2022.

6(e). Credit Facilities

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--------------------------------------|---------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities | | | |
| Credit Standby Arrangements | | | |
| Bank overdraft limit | - | - | - |
| Bank overdraft at balance date | - | - | - |
| Credit card limit | 40,000 | 40,000 | 40,000 |
| Credit card balance at balance date | - | - | - |
| Total Amount of Credit Unused | 40,000 | 40,000 | 40,000 |

6(f). Information on Borrowings – Key Terms

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.

7. CASH BACKED RESERVES

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

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). Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|-----------------|---|-----------|-----------|
| Opening balance | - | 212,163 | 158,687 |
| Interest | - | 1,003 | 1,594 |
| Transfers in | - | - | - |
| Funds applied | - | (213,166) | (160,281) |

| | | | |
|-----------------|---|---|---|
| Closing Balance | - | - | - |
|-----------------|---|---|---|

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

This reserve was established to fund the current portion of the City's leave liability and is maintained by an annual contribution to ensure the current portion City employees leave entitlements are cash backed. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|-----------------|-----------|-----------|-----------|
| Opening balance | 4,900,000 | 405,092 | 404,664 |
| Interest | 19,636 | 3,419 | 4,065 |
| Transfers in | 50,000 | 4,491,489 | - |
| Funds applied | - | - | (408,729) |

| | | | |
|-----------------|-----------|-----------|---|
| Closing Balance | 4,969,636 | 4,900,000 | - |
|-----------------|-----------|-----------|---|

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

This reserve was established to provide funds for the replacement of reticulation and pumps at various parks and gardens. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|-----------------|----------|----------|----------|
| Opening balance | 33,478 | 84,660 | 81,692 |
| Interest | 134 | 617 | 821 |
| Transfers in | - | - | - |
| Funds applied | (33,612) | (51,799) | (82,513) |

| | | | |
|-----------------|---|--------|---|
| Closing Balance | - | 33,478 | - |
|-----------------|---|--------|---|

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

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. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|-----------------|---|----------|----------|
| Opening balance | - | 16,035 | 16,909 |
| Interest | - | 135 | 170 |
| Transfers in | - | - | - |
| Funds applied | - | (16,170) | (17,079) |

| | | | |
|-----------------|---|---|---|
| Closing Balance | - | - | - |
|-----------------|---|---|---|

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

Community Facilities Reserve

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. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|------------------------|-------------------|-------------------|------------------|
| Opening balance | 10,744,110 | 5,080,376 | 5,044,805 |
| Interest | 43,055 | 54,166 | 50,680 |
| Transfers in | 11,650,208 | 8,839,997 | - |
| Funds applied | (466,000) | (3,230,429) | (2,901,929) |
| Closing Balance | 21,971,373 | 10,744,110 | 2,193,556 |

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

Public Art Reserve

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. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|------------------------|----------------|----------------|----------------|
| Opening balance | 378,824 | 291,804 | 236,892 |
| Interest | 1,518 | 2,411 | 2,380 |
| Transfers in | - | 168,700 | - |
| Funds applied | (10,000) | (84,091) | (100,000) |
| Closing Balance | 370,342 | 378,824 | 139,272 |

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

Parking Reserve

This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking facilities and associated infrastructure within the district as needs arise. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|------------------------|----------------|----------------|----------------|
| Opening balance | 249,916 | 254,369 | 228,021 |
| Interest | 1,002 | 2,147 | 2,291 |
| Transfers in | - | - | - |
| Funds applied | (100,000) | (6,600) | (130,000) |
| Closing Balance | 150,917 | 249,916 | 100,312 |

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

Riverwall Reserve

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. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|------------------------|-----------|----------------|-----------|
| Opening balance | 120,000 | 180,306 | 179,270 |
| Interest | - | 1,801 | 1,801 |
| Transfers in | - | 666,621 | 666,929 |
| Funds applied | (120,000) | (728,728) | (848,000) |
| Closing Balance | - | 120,000 | - |

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

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. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|------------------------|-------------------|-------------------|-------------------|
| Opening balance | 20,493,718 | 20,330,325 | 20,660,501 |
| Interest | 89,943 | 163,393 | 207,555 |
| Transfers in | 2,100,000 | 2,100,000 | 2,100,000 |
| Funds applied | (2,100,000) | (2,100,000) | (2,100,000) |
| Closing Balance | 20,583,661 | 20,493,718 | 20,868,056 |

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

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. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|------------------------|------------------|------------------|------------------|
| Opening balance | 1,229,384 | 1,370,018 | 1,358,950 |
| Interest | 5,057 | 12,082 | 15,260 |
| Transfers in | 346,500 | 350,000 | 350,000 |
| Funds applied | (573,878) | (502,716) | (502,716) |
| Closing Balance | 1,007,064 | 1,229,384 | 1,221,494 |

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
|--|---------------------------|-----------------------------|---------------------------|

This reserve was established to provide for investment in new waste management initiatives as well as was capital requirements it is funded by an annual allocation equal to the operating surplus/(deficit) from the waste operations. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.

| | | | |
|------------------------|------------------|------------------|------------------|
| Opening balance | 2,399,044 | 7,231,475 | 6,309,496 |
| Interest | 9,614 | 50,298 | 63,385 |
| Transfers in | 15,000 | 10,700 | 10,700 |
| Funds applied | (409,490) | (4,893,429) | (598,000) |
| Closing Balance | 2,014,168 | 2,399,044 | 5,785,581 |

| UGP Reserve | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|---------------------------|-----------------------------|---------------------------|
| 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. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible. | | | |
| Opening balance | 118,057 | 117,069 | 116,946 |
| Interest | 473 | 988 | 1,175 |
| Transfers in | - | - | - |
| Funds applied | - | - | - |
| Closing Balance | 118,530 | 118,057 | 118,121 |

| SUMMARY | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|------------------------|---------------------------|-----------------------------|---------------------------|
| Opening balance | 40,666,531 | 35,573,692 | 34,796,833 |
| Interest | 170,432 | 292,461 | 351,176 |
| Transfers in | 14,161,708 | 16,627,507 | 3,127,629 |
| Funds applied | (3,812,980) | (11,827,129) | (7,849,247) |
| Closing Balance | 51,185,691 | 40,666,531 | 30,426,391 |

8. FEES AND CHARGES REVENUE

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|-------------------------------|---------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ |
| General purpose funding | 276,000 | 269,000 | 284,000 |
| Law, order and public safety | 170,500 | 171,500 | 164,500 |
| Health | 27,000 | 27,000 | 25,000 |
| Housing | 1,736,455 | 1,683,404 | 1,640,904 |
| Community amenities | 7,704,900 | 7,779,900 | 7,680,000 |
| Recreation and culture | 5,249,432 | 5,238,819 | 3,661,114 |
| Transport | 1,533,000 | 1,437,000 | 1,534,500 |
| Economic services | 380,000 | 422,700 | 360,000 |
| Total fees and charges | 17,077,287 | 17,029,323 | 15,350,018 |

9. GRANT REVENUE

9(a). Grant Revenue - Operating

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|---------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program | | | |
| Operating grants, subsidies and contributions | | | |
| General purpose funding | 930,834 | 447,485 | 487,940 |
| Health | 5,000 | 13,000 | 5,000 |
| Recreation and culture | 345,900 | 82,200 | 585,470 |
| Transport | 305,000 | 461,500 | 363,500 |
| Other property and services | 5,000 | 7,000 | 20,000 |
| Total operating grants, subsidies and | 1,591,734 | 1,011,185 | 1,461,910 |

9(b). Grant Revenue – Non-Operating

| | | | |
|--|------------------|------------------|------------------|
| Non-Operating grants, subsidies and contributions | | | |
| Recreation and culture | 3,771,489 | 1,767,283 | 1,887,017 |
| Transport | 1,050,905 | 1,190,860 | 1,292,346 |
| Total non-operating grants, subsidies and | 4,822,394 | 2,958,143 | 3,179,363 |

10. REVENUE RECOGNITION – KEY TERMS

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue.

Revenue is recognised and measured at the fair value of the consideration received or receivable to the extent that the performance obligations under contracts have been satisfied and the revenue can be reliably measured. Contract receivables and contract liabilities are recognised at stages to reflect entitlements and obligations within the agreements. The following specific recognition criteria must also be met before revenue is recognised:

Fees and charges, excluding infringements, are recognised either on the date on which the services were provided, or over the period, based on the conditions as per the City's published Fees and Charges Schedule.

Interest revenue is recognised as interest and accrued using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate (EIR), which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

Rental income is accounted for on a straight-line basis over the lease term.

Revenue from other services are generally recognised on the date the services are provided to the customer.

Rates revenue is recognised as income when the associated taxable event occurs (i.e. when the rate in the dollar is struck and the invoice is issued). Prepaid rates are a financial liability and not recorded as revenue until the associated taxable event occurs. Similarly, infringements are recognised as income when the associated transgression event occurs (i.e. when the infringement notice is issued).

For operating grants, subsidies and contribution, the City assessed funding agreements with grant providers to determine the accounting standard that is applicable to individual funding streams. Wherever applicable, revenue is recognised when the City satisfies sufficiently specific performance obligations. Contract receivables and contract liabilities are recognised at stages to reflect entitlements and obligations within the agreements. For funding agreements that do not contain sufficiently specific performance obligations, revenue is recognised when the City gains control of the funds.

Non-operating grants, subsidies and contributions are recognised as revenue when the City satisfies the obligations specified in the grant agreements. The City relies on percentage of completion confirmed by the project manager when evaluating the City's progress towards complete satisfaction of the obligation at the end of each reporting period.

Volunteer services are not recognised as revenue as the fair value of the services cannot be reliably estimated.

11. OTHER INFORMATION

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|---------------------------|-----------------------------|---------------------------|
| The net result includes as revenues: | \$ | \$ | \$ |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 170,432 | 292,150 | 351,175 |
| - Other funds | 119,059 | 149,183 | 278,781 |
| Other interest revenue (refer note 1b) | 395,000 | 409,864 | 397,494 |
| Total | 684,491 | 851,196 | 1,027,450 |
| * The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7% | | | |
| (b) Other revenue | | | |
| Reimbursements and recoveries | 426,080 | 566,370 | 474,915 |
| Total | 426,080 | 566,370 | 474,915 |
| The net result includes as expenses: | | | |
| (c) Auditor's remuneration | | | |
| Audit services | 68,000 | 68,000 | 65,000 |
| Total | 68,000 | 68,000 | 65,000 |
| (d) Interest expenses (finance costs) | | | |
| Borrowings (refer note 6) | 334,218 | 324,509 | 327,623 |
| Total | 334,218 | 324,509 | 327,623 |
| (e) Elected members remuneration | | | |
| Meeting fees | 216,989 | 216,989 | 216,989 |
| Mayor/President's allowance | 63,354 | 63,354 | 63,354 |
| Deputy Mayor/President's allowance | 15,839 | 15,839 | 15,839 |
| Telecommunications allowance | 31,500 | 31,500 | 31,500 |
| Total | 327,682 | 327,682 | 327,682 |
| Other Elected Members Expenditure | | | |
| Insurance | 41,854 | 38,000 | 35,000 |
| Training and Conferences | 22,500 | 22,500 | 30,000 |
| Election Expenses | 150,000 | - | - |
| Subscriptions | 47,000 | 47,000 | 55,000 |
| Other Expenses | 47,011 | 47,011 | 68,010 |
| Depreciation | 46,178 | 64,915 | 64,915 |
| Total | 354,543 | 219,426 | 252,925 |
| Total | 682,225 | 547,108 | 580,607 |

| | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|-------------------------------|---------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ |
| (f) Write-offs | | | |
| Write-offs | 165,000 | 185,000 | 201,000 |
| Total | 165,000 | 185,000 | 201,000 |
| (g) Low lease expenses | | | |
| Lease expenses | 20,400 | 59,784 | 65,065 |
| Total | 20,400 | 59,784 | 65,065 |

11(a). Leases – Key Terms

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the City assesses whether the contract is, or contains, a lease.

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

At the commencement date, a right-of-use asset is recognised at cost and a lease liability.

At the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined.

If that rate cannot be readily determined, the City uses its incremental borrowing rate.

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

It is not anticipated that the City will be party to any Major Land Transactions or Trading Undertakings during 2021/22.

13. INTEREST IN JOINT VENTURE ARRANGEMENTS

It is not anticipated that the City will be party to any Joint Venture Arrangements during 2021/22.

13(a). Interest in Joint Arrangements – Key Terms

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The City of South Perth's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. TRUST FUNDS

The City does not anticipate holding trust funds during the 2021/22 budget year

14(a). Trust Funds – Key Terms

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 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.

15. OTHER INFORMATION – KEY TERMS

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

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 effect 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

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget adopted by Council 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 Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the amount 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

SIGNIFICANT ACCOUNTING POLICIES

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

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 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) 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.

SIGNIFICANT ACCOUNTING POLICIES

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.

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

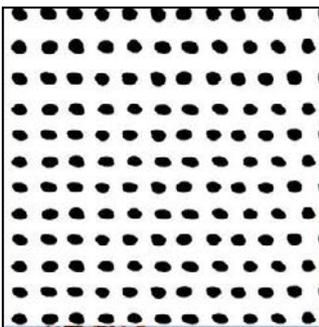
Valuation techniques reflect the current replacement cost of an asset at current service capacity.

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

SIGNIFICANT ACCOUNTING POLICIES

gives priority to those techniques that maximise the use of observable 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.



MANAGEMENT BUDGET



MANAGEMENT BUDGET

| Key Responsibility Area | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|-------------------|---------------------|-------------------|
| Revenue | | | |
| Office of the CEO | | | |
| Governance | | | |
| Governance Admin | - | 100,290 | - |
| Animal Control | 165,000 | 165,500 | 158,500 |
| Fire Prevention | 4,500 | 7,500 | 7,500 |
| Parking | 1,458,000 | 1,358,000 | 1,464,500 |
| District Rangers | 9,000 | 7,500 | 7,500 |
| Total Revenue - Office of the CEO | 1,636,500 | 1,638,790 | 1,638,000 |
| Office of the CEO Total | 1,636,500 | 1,638,790 | 1,638,000 |
| Corporate Services | | | |
| Finance | | | |
| Investment Activities | 1,100,711 | 648,052 | 806,697 |
| Financial Services | 70,000 | 70,000 | 70,000 |
| Rating Services | 39,554,198 | 39,019,090 | 38,661,176 |
| Property Management - Commercial | 275,000 | 275,000 | 245,000 |
| Recoverable Costs | 36,400 | 70,000 | 70,000 |
| Total Revenue - Finance | 41,036,309 | 40,082,141 | 39,852,873 |
| Corporate Services Total | 41,036,309 | 40,082,141 | 39,852,873 |
| Development & Community Services | | | |
| Collier Park Village | | | |
| Collier Park Village | 1,908,235 | 1,927,924 | 1,952,634 |
| Collier Park Community Centre | 6,000 | 6,000 | 6,000 |
| Total Revenue - Collier Park Village | 1,914,235 | 1,933,924 | 1,958,634 |
| Community Development | | | |
| CCR Admin | - | 24,300 | 201,000 |
| Community Projects | 29,900 | 14,800 | 305,970 |
| Community Events | 17,500 | 12,515 | - |
| Major Events | - | - | 20,000 |
| Summer Events | 274,500 | - | 5,000 |
| Facility Hire | 270,000 | 215,000 | 100,000 |
| Recreation Admin | 41,500 | 53,100 | 80,500 |
| George Burnett Leisure Centre Operations | 180,000 | 204,000 | 100,000 |
| Total Revenue - Community Development | 813,400 | 523,715 | 812,470 |
| Library | | | |
| Library Services | 11,000 | 31,057 | 7,500 |
| Civic Centre Library | 12,550 | 12,550 | 12,000 |
| Manning Library | 6,550 | 5,358 | 6,000 |
| Old Mill | 5,600 | 4,684 | 5,800 |
| Total Revenue - Library | 35,700 | 53,649 | 31,300 |

| Key Responsibility Area | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|-------------------|---------------------|-------------------|
| Statutory Planning | | | |
| Planning Services | 425,000 | 505,000 | 435,000 |
| Building Services | 300,000 | 350,000 | 300,000 |
| Pool Services | 80,000 | 72,700 | 60,000 |
| Health Services | 5,000 | 13,000 | 5,000 |
| Preventative Services | 97,000 | 67,000 | 85,000 |
| Sanitation | - | - | 500 |
| Total Revenue - Statutory Planning | 907,000 | 1,007,700 | 885,500 |
| Strategic Planning | | | |
| Strategic Planning | 10,000 | 7,500 | 15,000 |
| Total Revenue - Strategic Planning | 10,000 | 7,500 | 15,000 |
| Development & Community Services Total | 3,680,335 | 3,526,488 | 3,702,904 |
| Infrastructure | | | |
| Assets & Design | | | |
| Environment (Natural & Built) | 1,000 | 1,000 | 2,000 |
| Network Operations | 35,000 | 83,000 | 20,000 |
| Underground Power | 13,595,570 | - | - |
| Total Revenue - Assets & Design | 13,631,570 | 84,000 | 22,000 |
| Business & Construction | | | |
| CPGC | 4,349,632 | 4,339,083 | 3,181,314 |
| Waste - Recycling | 1,766,900 | 1,766,900 | 1,760,000 |
| Waste - Refuse | 5,547,614 | 5,603,298 | 5,593,384 |
| Total Revenue - Business & Construction | 11,664,146 | 11,709,280 | 10,534,698 |
| Programs Delivery | | | |
| BLDG Maintenance Administration | 35,000 | 32,000 | 40,000 |
| Park Operations - Administration | 190,500 | 224,200 | 47,000 |
| Park Operations - Plant Nursery Operational | 4,000 | 68,900 | 3,000 |
| Works & Services Administration | 270,000 | 317,500 | 328,500 |
| Cross-overs | 40,000 | 50,000 | 50,000 |
| Roads | 55,000 | 50,000 | 50,000 |
| Total Revenue - Programs Delivery | 594,500 | 742,600 | 518,500 |
| Infrastructure Total | 25,890,216 | 12,535,880 | 11,075,198 |
| Total Revenue | 72,243,360 | 57,783,300 | 56,268,975 |
| EXPENDITURE | | | |
| Office of the CEO | | | |
| Office of the CEO | | | |
| Office of the CEO | 644,037 | 681,563 | 755,101 |
| Total Expense - Office of the CEO | 644,037 | 681,563 | 755,101 |

| Key Responsibility Area | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|-------------------|---------------------|-------------------|
| Governance | | | |
| Governance Admin | 780,923 | 756,267 | 816,267 |
| Council Members | 682,225 | 547,108 | 580,608 |
| Council Functions | 203,999 | 181,972 | 237,041 |
| Marketing & Communications | 680,730 | 631,379 | 672,847 |
| Publications | 86,000 | 94,000 | 94,000 |
| Animal Control | 273,494 | 355,913 | 354,069 |
| Fire Prevention | 155,409 | 139,498 | 147,179 |
| Parking | 772,285 | 775,613 | 886,906 |
| District Rangers | 253,177 | 294,230 | 305,141 |
| Total Expense - Governance | 3,888,242 | 3,775,978 | 4,094,057 |
| Human Resources | | | |
| Human Resources | 1,041,189 | 994,139 | 1,004,178 |
| Occupational Health & Safety | 197,386 | 199,579 | 198,487 |
| Total Expense - Human Resources | 1,238,575 | 1,193,718 | 1,202,665 |
| Office of the CEO Total | 5,770,854 | 5,651,259 | 6,051,822 |
| Corporate Services | | | |
| Director of Corporate Services | | | |
| Corporate Services | 255,394 | 249,509 | 249,509 |
| Total Expense - Director of Corporate Services | 255,394 | 249,509 | 249,509 |
| Customer Services Admin | | | |
| Customer Services Admin | 1,154,126 | 1,031,344 | 1,094,849 |
| Total Expense - Customer Services Admin | 1,154,126 | 1,031,344 | 1,094,849 |
| Finance | | | |
| Financial Services | 2,723,887 | 2,606,556 | 2,867,862 |
| Investment Activities | 171,978 | 182,430 | 183,362 |
| Rating Services | 293,896 | 289,018 | 329,018 |
| Recoverable Costs | 164,900 | 174,000 | 133,000 |
| PreSchools | 34,915 | 36,381 | 35,419 |
| Total Expense - Finance | 3,389,576 | 3,288,384 | 3,548,662 |
| Information Technology | | | |
| Information Services | 4,764,134 | 4,501,824 | 4,599,118 |
| Records Management | 197,266 | 196,416 | 292,382 |
| Total Expense - Information Technology | 4,961,400 | 4,698,241 | 4,891,500 |
| Organisational Performance | | | |
| Organisational Performance | 205,813 | 269,014 | 234,014 |
| Total Expense - Organisational Performance | 205,813 | 269,014 | 234,014 |
| Corporate Services Total | 9,966,309 | 9,536,492 | 10,018,533 |
| Development & Community Services | | | |
| Director of Development & Community Services | | | |
| Development & Community Services | 263,444 | 259,347 | 262,847 |
| Total Expense - Director of Dev & Community Services | 263,444 | 259,347 | 262,847 |

| Key Responsibility Area | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|---|-------------------|---------------------|-------------------|
| Community Development | | | |
| CCR Admin | 873,242 | 1,118,903 | 1,120,134 |
| Community Projects | 201,000 | 141,700 | 408,700 |
| Citizens Centre - South Perth | 174,512 | 207,122 | 245,020 |
| Citizens Centre - Manning | 150,039 | 158,866 | 155,180 |
| Community Events | 585,721 | 721,280 | 618,002 |
| Major Events | 402,915 | 177,477 | 25,371 |
| Summer Events | 210,000 | 200,000 | 200,000 |
| Functions | 84,900 | 50,788 | 42,000 |
| Public Art | 77,883 | 67,859 | 61,717 |
| Facility Hire | 568,386 | 596,481 | 617,600 |
| George Burnett Leisure Centre Operations | 408,804 | 384,676 | 483,049 |
| Total Expense - Community Development | 3,737,403 | 3,825,152 | 3,976,773 |
| Collier Park Village | | | |
| Collier Park Village | 2,091,069 | 2,060,455 | 2,082,763 |
| Total Expense - Collier Park Village | 2,091,069 | 2,060,455 | 2,082,763 |
| Library | | | |
| Civic Centre Library | 1,699,789 | 1,626,640 | 1,613,640 |
| Manning Library | 612,193 | 683,483 | 664,302 |
| Old Mill | 177,514 | 203,557 | 159,955 |
| Heritage House | 29,370 | 26,155 | 26,093 |
| Total Expense - Library | 2,518,866 | 2,539,834 | 2,463,990 |
| Statutory Planning | | | |
| Planning Services | 1,424,489 | 1,326,808 | 1,329,365 |
| Compliance | 181,674 | 166,291 | 171,291 |
| Building Services | 353,970 | 400,730 | 401,430 |
| Health Services | 471,200 | 448,386 | 447,436 |
| Analytical Services | 15,000 | 7,000 | 12,500 |
| Pest Control | 60,000 | 60,000 | 60,000 |
| Noise & Environmental Control | - | 1,200 | 1,200 |
| Total Expense - Statutory Planning | 2,506,332 | 2,410,416 | 2,423,223 |
| Strategic Planning | | | |
| Strategic Planning | 1,085,926 | 853,696 | 914,891 |
| Total Expense - Strategic Planning | 1,085,926 | 853,696 | 914,891 |
| Development & Community Services Total | 12,203,040 | 11,948,900 | 12,124,487 |
| Infrastructure | | | |
| Director Infrastructure Services | | | |
| Director Infrastructure Services | 329,679 | 309,179 | 278,679 |
| Infrastructure Services-Planning | 452,467 | 516,822 | 555,872 |
| Total Expense - Director Infrastructure Services | 782,147 | 826,001 | 834,551 |
| Assets & Design | | | |
| Asset & Design Administration | 285,281 | 300,574 | 313,629 |
| Environment (Natural & Built) | 433,998 | 434,941 | 436,712 |
| Asset Management | 389,327 | 328,858 | 248,358 |
| Civil Design | 555,145 | 346,603 | 448,006 |
| Network Operations | 268,914 | 348,719 | 392,107 |
| Underground Power | 13,650,755 | - | - |
| Total Expense - Assets & Design | 15,583,421 | 1,759,695 | 1,838,812 |

| Key Responsibility Area | 2021/22 Budget | 2020/21 Estimate | 2020/21 Budget |
|--|--------------------|---------------------|--------------------|
| Business & Construction | | | |
| CPGC | 3,108,074 | 3,411,617 | 2,632,340 |
| Business & Construction - Administration | 849,016 | 773,928 | 762,097 |
| Fleet Management | 1,663,115 | 1,530,114 | 1,605,400 |
| Recycling Centre & Waste Management | 808,753 | 751,567 | 739,197 |
| Waste - Recycling | 957,208 | 943,120 | 993,120 |
| Waste - Refuse | 4,305,939 | 4,400,632 | 4,517,280 |
| Total Expense - Business & Construction | 11,692,106 | 11,810,979 | 11,249,434 |
| Programs Delivery | | | |
| Program Delivery Administration | 370,649 | 363,686 | 344,936 |
| BLDG Maintenance Administration | 365,706 | 329,997 | 309,895 |
| BLDG Maintenance- Manning Community & Park Sheds | 190,231 | 95,000 | 146,135 |
| BLDG Maintenance - Halls & Pavilions | 131,040 | 180,445 | 124,664 |
| BLDG Maintenance - Historical Buildings | 70,099 | 56,095 | 42,784 |
| BLDG Maintenance - Kindergartens | 21,267 | 16,848 | 23,581 |
| BLDG Maintenance - Jetties & Broadwalk | 7,392 | 25,494 | 30,132 |
| BLDG Maintenance - Public Conveniences | 276,932 | 222,377 | 216,326 |
| BLDG Maintenance- Recreation Centres | 130,868 | 128,017 | 157,118 |
| BLDG Maintenance - Senior Citizens | 75,041 | 65,750 | 86,097 |
| BLDG Maintenance - Operations Centre Complex | 145,691 | 132,169 | 108,269 |
| BLDG Maintenance - Minor Works Program | 35,000 | 76,000 | - |
| BLDG Maintenance - Civic Centre Complex | 376,113 | 360,293 | 343,377 |
| Park Operations - Administration | 1,102,415 | 1,074,586 | 1,103,279 |
| Park Operations - Kindergarten | 8,550 | 7,250 | 13,710 |
| Park Operations - Major Passive | 671,627 | 708,492 | 639,388 |
| Park Operations - Natural Area | - | 9,500 | - |
| Park Operations - Other Gardens | 155,723 | 140,615 | 134,558 |
| Park Operations - Passive | 409,823 | 434,798 | 419,212 |
| Park Operations - Active (Sport) | 2,222,111 | 2,128,292 | 1,952,854 |
| Park Operations - Senior Citizens | 15,120 | 14,000 | 12,279 |
| Park Operations - Streetscapes Operational | 1,982,730 | 2,000,330 | 1,886,676 |
| Park Operations - Natural Park Areas Operational | 1,245,153 | 1,131,930 | 1,212,338 |
| Park Operations - Plant Nursery Operational | 299,192 | 397,457 | 327,533 |
| Park Operations - Retic Operational | 245,197 | 146,654 | 213,654 |
| Works & Services Administration | 6,697,602 | 6,609,357 | 6,567,637 |
| Bus Shelters | 7,100 | 869 | 17,520 |
| Cross-overs | 96,100 | 101,100 | 104,000 |
| Drainage | 324,507 | 349,895 | 460,295 |
| Footpaths | 513,496 | 508,046 | 466,823 |
| Roads | 540,854 | 515,381 | 530,703 |
| Signage | 132,886 | 82,327 | 54,827 |
| Street Furniture | 920,011 | 950,295 | 892,294 |
| Sumps | 76,700 | 61,000 | 61,000 |
| Sweeping | 538,084 | 594,915 | 571,439 |
| Total Expense - Programs Delivery | 20,401,010 | 20,019,261 | 19,575,332 |
| Infrastructure Total | 48,458,683 | 34,415,937 | 33,498,130 |
| Total Expenditure | 76,398,886 | 61,552,588 | 61,692,972 |
| Net Position | (4,155,526) | (3,769,288) | (5,423,997) |



**FEES AND CHARGES
SCHEDULE**

FEES AND CHARGES SCHEDULE

ACCESS TO 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 | | | | |
|---|----------------|-----------|-----|---------|
| 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 |
| Photocopying by City Staff | All Applicants | Per hour or pro rata for part of an hour | Exc | \$30.00 |
| Photocopying by City Staff | All Applicants | Per copy | Exc | \$0.20 |
| Application Fee | All Applicants | Payable with application | Exc | \$30.00 |
| Access Time by City Staff | All Applicants | Per hour | Exc | \$30.00 |

DEVELOPMENT APPROVALS

| Precinct Structure Plans | | | | |
|--|---------------|-----------------------------|-----|--|
| AMENDMENT REQUEST BY APPLICANT | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Instance of developer led changes to adopted Precinct Structure Plans i.e. Bentley Curtin, Canning Bridge, South Perth | If applicable | Prior to advice being given | Exc | Time used and direct costs to provide advice, review, progress and advertise amendment |

| Development Approvals | | | | |
|---|----------------|--|-----|--|
| DEVELOPMENT APPROVAL CONDITIONS CLEARANCE LETTER | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Development Cost \$50,000-\$500,000 | If applicable | Prior to advice being given | Exc | \$100.00 |
| Development Cost \$500,000-\$2,500,000 | If applicable | Prior to advice being given | Exc | \$250.00 |
| Development Cost \$2,500,000-\$5,000,000 | If applicable | Prior to advice being given | Exc | \$500.00 |
| Development Cost over \$5,000,000 | If applicable | Prior to advice being given | Exc | \$750.00 |
| Development Cost over \$21,500,000 | If applicable | Prior to advice being given | Exc | \$750.00 |
| DEVELOPMENT APPROVAL | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Development Cost not more than \$50,000 | All Applicants | Base Fee | Exc | \$147.00 |
| Development Cost more than \$50,000 but not more than \$500,000 | All Applicants | 0.32% of estimated cost of development | Exc | 0.32% of estimated cost of development |
| Development Cost more than \$500,000 but not more than \$2.5 million | All Applicants | Base fee of \$1,700 plus 0.257% of cost over \$500,000 | Exc | \$1,700 plus 0.257% for every \$1 in excess of \$500,000 |
| Development Cost more than \$2.5 million but not more than \$5 million | All Applicants | Base fee of \$7,161 plus 0.206% of cost over \$2.5 million | Exc | \$7,161 plus 0.206% for every \$1 in excess of \$2.5 million |
| Development Cost more than \$5 million but not more than \$21.5 million | All Applicants | Base fee of \$12,633 plus 0.123% of cost over \$5 million | Exc | \$12,633 plus 0.123% for every \$1 in excess of \$5 million |
| Development Cost more than \$21.5 million | All Applicants | Base Fee | Exc | \$34,196.00 |

| DEVELOPMENT RELATED FEES | | | | |
|--|----------------|---|-----|--|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Deemed to comply check (clause 61A) | If applicable | Prior to advice being given | Exc | \$295.00 |
| Approval for over height fence (clause 6.7 TPS6) | If applicable | Prior to advice being given | Exc | \$147.00 |
| Extension of Approval Timeline | All Applicants | Per Application | Exc | \$295.00 |
| Amend or Delete Condition of Approval | All Applicants | Per Application | Exc | \$295.00 |
| 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 |
| 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 | \$295.00 |
| Extension of Non Conforming Use | All Applicants | Per Application | Exc | \$295.00 |
| Home Occupation | All Applicants | Per Application | Exc | \$222.00 |
| Proposed 'Major' Variation (as per Policy P689) to Previously Determined Application | All Applicants | Per Application (min \$147) | Exc | 30% of original fee |
| Retrospective Approval of Existing Change of Use or Non Conforming Use | All Applicants | Original Fee (\$295) plus \$590 Penalty | Exc | \$885.00 |
| Retrospective Approval - of Existing Development | All Applicants | Penalty is double the maximum fee plus the original fee | Exc | 3 x original fee |
| Retrospective Approval - Home occupation | All Applicants | Original Fee (\$222) plus \$444 Penalty | Exc | \$666.00 |
| Refused Application for Planning Approval | All Applicants | Fee is not refunded | Exc | Fee is not refunded |

| 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 | Fee may be refunded at the discretion of the City where processing has not started but administrative tasks have begun |
| 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 | \$245.00 |
| Band 1 - Development Cost \$2,000,000 - \$7,000,000 | All Applicants | Per Application | Exc | \$5,701.00 |
| Band 2 - Development Cost \$7,000,000 - \$10,000,000 | All Applicants | Per Application | Exc | \$8,801.00 |
| Band 3 - Development Cost \$10,000,000 - \$12,500,000 | All Applicants | Per Application | Exc | \$9,576.00 |
| Band 4 - Development Cost \$12,500,000 - \$15,000,000 | All Applicants | Per Application | Exc | \$9,849.00 |
| Band 5 - Development Cost \$15,000,000 - \$17,500,000 | All Applicants | Per Application | Exc | \$10,122.00 |
| Band 6 - Development Cost \$17,500,000 - \$20,000,000 | All Applicants | Per Application | Exc | \$10,397.00 |
| Band 7 - Development Cost more than \$20,000,000 | All Applicants | Per Application | Exc | \$10,670.00 |

| 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 | \$656 plus \$65 per lot |
| Minimum 6 Lots up to 100 Lots | All Applicants | Per Application | Exc | \$981 plus \$43.50 per lot in excess of 5 lots |
| More than 100 Lots (Maximum Fee) | All Applicants | Per Application | Exc | \$5,113.50 |

| 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 | \$88.00 |
| Time Used - Senior Planner | All Applicants - Estimate payable in advance | Per Hour | Exc | \$66.00 |
| Time Used - Planning Officer | All Applicants - Estimate payable in advance | Per Hour | Exc | \$36.86 |
| Time Used - Admin Officer or Secretary | All Applicants - Estimate payable in advance | Per Hour | Exc | \$30.20 |

| AMENDMENT - REQUEST BY APPLICANT | | | | |
|---|--|------------------------------------|-----|------------------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Time Used - All Other Officers | All Applicants - Estimate payable in advance | Per Hour | Exc | \$36.86 |
| 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

| APPLICATION FEE | | | | |
|----------------------------|--|-----------------|-----|----------------------------------|
| 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

| SUBDIVISION CLEARANCE | | | | |
|-------------------------------|----------------|------------------------------------|-----|---|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Up to 5 Lots | All Applicants | Per Lot | Exc | \$73.00 |
| Minimum 6 Lots up to 195 Lots | All Applicants | In Excess of 5 Lots up to 195 Lots | Exc | \$365 plus \$35 per lot in excess of 5 lots |
| More than 195 Lots | All Applicants | Per Application | Exc | \$7,393.00 |

RATES AND DEBTORS ADMINISTRATION FEES

| Underground Power | | | | |
|---|--|--|-----|----------------------|
| COLLIER NETWORK CHARGE PER UNIT/DWELLING | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Residential/Commercial GRV < \$13,000 | Properties in designated area of Collier | Council adopted, levied in 5 equal instalments per annum (\$4,050/5=\$810 per year for 5 years)* | Exc | \$4,050.00 |
| Residential/Commercial GRV \$13,001-\$21,000 | Properties in designated area of Collier | Council adopted, levied in 5 equal instalments per annum (\$5,450/5=\$1,090 per year for 5 years)* | Exc | \$5,450.00 |
| Residential/Commercial GRV > \$21,000 | Properties in designated area of Collier | Council adopted, levied in 5 equal instalments per annum (\$6,915/5=\$1,383 per year for 5 years)* | Exc | \$6,915.00 |
| Other - large properties that are not held or used as residential or commercial | Properties in designated area of Collier | Council adopted, levied in 5 equal instalments per annum (\$20,745/5=\$4,149 per year for 5 years)* | Exc | \$20,745.00 |
| * If the property is sold the outstanding network charge is recovered at property settlement. | | | Exc | |
| COLLIER CONNECTION FEE PER UNIT/DWELLING | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Connection fee where connection between front of property and meter box are already wholly or partially underground - discounted according to type of existing connection | Properties in designated area of Collier | Council adopted, levied in 5 equal instalments per annum ranging from \$0-\$750/5=\$0-\$150 per year for 5 years)* | Exc | Between \$0-\$750.00 |
| * If the property is sold the outstanding network charge is recovered at property settlement. | | | Exc | |

| MANNING NETWORK CHARGE PER UNIT/DWELLING | | | | |
|---|--|--|-----|----------------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Residential/Commercial GRV <\$13,000 | Properties in designated area of Manning | Council adopted, levied in 5 equal instalments per annum (\$3,800/5=\$760 per year for 5 years)* | Exc | \$3,800.00 |
| Residential/Commercial GRV \$13,001-\$21,000 | Properties in designated area of Manning | Council adopted, levied in 5 equal instalments per annum (\$5,040/5=\$1,008 per year for 5 years)* | Exc | \$5,040.00 |
| Residential/Commercial GRV >\$21,000 | Properties in designated area of Manning | Council adopted, levied in 5 equal instalments per annum (\$6,365/5=\$1,273 per year for 5 years)* | Exc | \$6,365.00 |
| Other - larger properties that are not held or used as Residential or Commercial | Properties in designated area of Manning | Council adopted, levied in 5 equal instalments per annum (\$19,095/5=\$3,819 per year for 5 years)* | Exc | \$19,095.00 |
| * If the property is sold the outstanding network charge is recovered at property settlement. | | | Exc | |
| MANNING CONNECTION FEE PER UNIT/DWELLING | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Connection fee where connection between front of property and meter box are already wholly or partially underground - discounted according to type of existing connection | Properties in designated area of Manning | Council adopted, levied in 5 equal instalments per annum ranging between (\$0-\$750/5=\$0-\$150 per year for 5 years)* | Exc | Between \$0-\$750.00 |
| * If the property is sold the outstanding network charge is recovered at property settlement. | | | Exc | |

| Rates | | | | |
|--|--|--------------------------------|-----|---------|
| ADMINISTRATION FEES | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Underground Power Instalment pre-interest percentage | If applicable | Per LGFM Regulations | Exc | 5.50% |
| Rates and charges Instalment Administration Fee | All Applicants | Per Instalment Notice | Exc | \$10.00 |
| Rates Instalment Pre Interest Percentage | All Applicants | Per LGFM Regulations | Exc | 5.50% |
| Interest on Outstanding Rates | All Applicants | Per Annum | Exc | 7.00% |
| Rates Special Payment Arrangement Fee | If Applicable | Per Application | Exc | \$31.00 |
| Interest on Overdue ESL | If Applicable | Per Annum | Exc | 7.00% |
| 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 | 7.00% |
| Interest on Outstanding Underground Power | If Applicable | Per Annum | Exc | 7.00% |
| 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

| Community Events, Recreation and Cultural Programs and Workshops | | | | |
|---|----------------|-----------------------------------|-----|------------------|
| COMMUNITY EVENTS, RECREATION AND CULTURAL PROGRAMS AND WORKSHOPS | | | | |
| 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 |

| COMMUNITY EVENTS, RECREATION AND CULTURAL PROGRAMS AND WORKSHOPS | | | | |
|--|----------------|-----------------------------------|-----|---------------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| 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 6 - Significant Fee for the Community to Participate | All Applicants | Per event/program/workshop/series | Inc | \$105.00 - \$150.00 |
| Level 7 - Substantial Fee for the Community to Participate | All Applicants | Per event/program/workshop/series | Inc | \$160.00 - \$200.00 |
| Level 0 - Free for the Community to Participate | All Applicants | Per event/program/workshop/series | Inc | No charge |

MISCELLANEOUS ADMINISTRATION FEES

| Administration Fees | | | | |
|---|----------------|-----------------------------------|-----|--|
| ADMINISTRATION FEE | | | | |
| 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 of \$600 and an additional \$200 for each part hour thereafter |

| ADMINISTRATION FEE | | | | |
|--|----------------|----------------------------------|-----|--|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| 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 of \$300 and an additional \$100 for each part hour thereafter |

BUILDING AND DEMOLITION APPROVALS

| Building Approvals | | | | |
|---|----------------|--|-----|--|
| BUILDING APPLICATION - CERTIFIED | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Class 1 or Class 10 (Minimum Fee) | All Applicants | Minimum Fee | Exc | \$110.00 |
| Class 1 or Class 10 Buildings | All Applicants | 0.19% of GST inclusive value of works as determined by City but not less than \$110. | Exc | 0.19% of GST inc value of works, but not less than \$110 |
| Class 2 - 9 Buildings | All Applicants | 0.09% of GST inclusive value of works as determined by City but not less than \$110 | Exc | 0.09% of GST inc value of works, but not less than \$110 |
| BUILDING APPLICATION - UNCERTIFIED | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Class 1 or Class 10 (Minimum Fee) | All Applicants | Minimum Fee | Exc | \$110.00 |
| Class 1 or Class 10 Buildings | All Applicants | 0.32% of GST inclusive value of works as determined by City but not less than \$110 | Exc | 0.32% of GST inc value of works, but not less than \$110 |

| BUILDING APPROVAL CERTIFICATES | | | | |
|---|----------------|--|-----|--|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Building Approval - Extend Effective Time | All Applicants | Minimum Fee | Exc | \$110.00 |
| Occupancy Permit for Completed Building | All Applicants | Minimum Fee | Exc | \$110.00 |
| Occupancy Permit for Registration of Strata Scheme | All Applicants | Minimum Fee | Exc | \$110.00 |
| Occupancy Permit for Plan of Re-Subdivision | All Applicants | Minimum Fee | Exc | \$110.00 |
| Modify Occupancy Permit for Temporary Additional Use of Building | If Applicable | Minimum Fee | Exc | \$110.00 |
| Replacement Occupancy Permit - Existing Building | If Applicable | Minimum Fee | Exc | \$110.00 |
| Replacement Occupancy Permit - Permanent Change of a Building's Classification or Use | If Applicable | Minimum Fee | Exc | \$110.00 |
| Temporary Occupancy Permit - Incomplete Building | If Applicable | Minimum Fee | Exc | \$110.00 |
| Occupancy Permit - Building with Unauthorised Work Having been Done | If Applicable | 0.18% of GST inclusive value of works as determined by City but not less than \$110. | Exc | 0.18% of GST inc. value of works as determined by City but not less than \$110 |
| Occupancy Permit - Extend Effective Time | If Applicable | Minimum Fee | Exc | \$110.00 |
| RETROSPECTIVE APPROVALS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Class 1 or Class 10 | All Applicants | Minimum Fee | Exc | \$110.00 |
| Class 1 or Class 10 Building - Unauthorised Work | All Applicants | 0.38% of GST inclusive value of works as determined by City but not less than \$110 | Exc | 0.38% of GST inc value of works, but not less than \$110 |
| Strata Unit | All Applicants | Minimum Fee | Exc | \$115.00 |
| Strata Unit | All Applicants | Per Unit with 10 Unit Minimum | Exc | \$11.60 |
| DEMOLITION APPROVAL | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Class 1 or Class 10 | All Applicants | Minimum Fee | Exc | \$110.00 |

| DEMOLITION APPROVAL | | | | |
|---|----------------|--|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Class 2 - 9 Buildings | All Applicants | \$110.00 Per Storey | Exc | \$110.00 |
| Demolition Bond (per dwelling) | All Applicants | Refundable provided there is no damage to City property. | Exc | \$750.00 |
| Demolition Approval - Extend Effective Time | If Applicable | Minimum Fee | Exc | \$110.00 |

Building Related Fees

| BUILDING SERVICES LEVY | | | | |
|--|----------------|---|-----|---------------------------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Building Permit | All Applicants | Minimum \$61.65 or 0.137% of value of work over \$45,000 | Exc | \$61.65 or 0.137% of value |
| Demolition Permit | All Applicants | Minimum \$61.65 or 0.137% value of work over \$45,000 | Exc | \$61.65 or 0.137% of value |
| Occupancy Permit under S.46 and modification under S.48 of Building Act | All Applicants | No Levy Payable | Exc | No charge |
| Occupancy permit or building approval certificate for approved building work under S47, 49, 50 or 52 of Building Act | All Applicants | Minimum | Exc | \$61.65 |
| Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act | All Applicants | Minimum \$123.30 or 0.274% of value of work over \$45,000 | Exc | \$123.30 or 0.274% of value |
| BCTIF LEVY | | | | |
| 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 |

| ROAD RESERVE ACCESS BONDS | | | | |
|--|----------------|--|-----|------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Single House - Minor Works less than \$20,000 | All applicants | Refundable provided there is no damage to City property | Exc | \$500.00 |
| Single House - Medium works equal to or greater than \$20,000 but less than \$30,000 | All Applicants | Refundable provided there is no damage to City property. | Exc | \$1,000.00 |
| Single House - Works equal to or greater than \$30,000 | 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 | \$120.00 |
| Compliance Inspection Report | If Applicable | Per Inspection | Exc | \$50.00 |

TRAFFIC MANAGEMENT / MODELLING

| Traffic Management | | | | |
|--|----------------|--|-----|------------------------------------|
| TRAFFIC MANAGEMENT PLAN (TMP) APPROVAL | | | | |
| 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 |
| TMP SITE AUDIT | | | | |
| 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 |
| TRAFFIC MODELLING | | | | |
| 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 |

LICENCING AND FOOD SAFETY

| Licences | | | | |
|----------------------------------|----------------|-----------|-----|----------|
| TRADING LICENCES | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Vendor Trading Licence (per day) | All Applicants | Per Day | Exc | \$100.00 |

| TRADING LICENCES | | | | |
|---|----------------|--------------------|-----|-------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Vendor Trading Licence (per week) | All Applicants | Per Week | Exc | \$250.00 |
| Vendor Trading Licence (annual) | 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 - annual) | All Applicants | Per Annum | Exc | \$1,100.00 |
| Food Vendor Trading Licence (annual) | All Applicants | Per Annum | Exc | \$1,600.00 |
| Non Food Vendor Trading Licence (annual) | All Applicants | Per Annum | Exc | \$1,100.00 |
| Trading Licence - Concession - Community or School Events (per day) | If Applicable | Per Day | Exc | \$65.00 |
| Trading Licence - Concession - Manning Farmers Market (annual, per stall) | If Applicable | Per Day | Exc | \$70.00 |
| Vendor Trading Licence (per quarter) | All Applicants | Per three months | Exc | \$450.00 |
| FOOD PREMISES | | | | |
| 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 |

| ALFRESCO DINING | | | | |
|------------------------|----------------|---------------|-----|---------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| 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

Health Services

| PREMISES INSPECTION | | | | |
|----------------------------|----------------|-------------------|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Lodging House | All Applicants | Annual Inspection | Exc | \$200.00 |

| LIQUOR LICENCING & GAMING | | | | |
|--------------------------------------|---------------|------------------------|-----|----------|
| 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 |

| SWIMMING POOLS | | | | |
|---|---------------|---------------------|-----|----------|
| 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 |

| GREY WATER SYSTEMS | | | | |
|------------------------------------|----------------|--------------|-----|----------|
| 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

| Waste Management Administration Fees | | | | |
|--|----------------------|------------|-----|----------|
| ALL ADMINISTRATION FEE ITEMS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Reissue of Recycling Centre Voucher | All applicants | Per notice | Exc | \$15.00 |
| New bin service fee - 240/360 litre bin | All new bin services | Per bin | Inc | \$100.00 |
| New bin service fee - 660/1100 litre bin | All new bin services | Per bin | Inc | \$450.00 |

| Recycling Centre - Green Waste | | | | |
|---|-------------------|-------------------|-----|----------|
| RESIDENT ACCESS (PROOF REQUIRED) | | | | |
| 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 |
| NON RESIDENT ACCESS | | | | |
| 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 |

| Recycling Centre - General Waste | | | | |
|---|-------------------|-------------------|-----|----------|
| RESIDENT ACCESS (PROOF REQUIRED) | | | | |
| 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 |
| Uncontaminated Cardboard | All Users | Per Instance | Inc | No additional charge |
| Mattress or Mattress base | All Users | Each | Inc | \$35.00 |

| ALL SPECIFIED ITEMS | | | | |
|-------------------------|---------------|-----------|-----|----------------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Mattress - 2 | All Users | Each | Inc | 1 general tip pass |
| TV or Computer Monitors | All Users | Each | Inc | No additional charge |

VENUE HIRE

| Community Halls & Pavilions | | | | |
|---|---|-----------|-----|----------|
| SOUTH PERTH COMMUNITY HALL | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Hall - General Use (meetings, seminars, etc.) | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$40.00 |
| Hall - Social Use (weddings, parties, quiz nights, etc.) | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$105.00 |
| Hall - General Use (meetings, seminars, etc.) | Individual | Per Hour | Inc | \$60.00 |
| Hall - Social Use (weddings, parties, quiz nights, etc.) | Individual | Per Hour | Inc | \$115.00 |
| Hall - General Use (meetings, seminars, etc.) | Commercial | Per Hour | Inc | \$109.00 |
| Hall - Social Use (weddings, parties, quiz nights, etc.) | Commercial | Per Hour | Inc | \$185.00 |
| HALLS & SPORTING PAVILIONS (INCL JOHN MCGRATH HALL, EXCL JOHN MCGRATH PAVILION) | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Meeting Rooms - General Use (meetings, seminars, etc.) | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$22.00 |
| Meeting Rooms - General Use (meetings, seminars, etc.) | Individual | Per Hour | Inc | \$30.00 |
| Meeting Rooms - General Use (meetings, seminars, etc.) | Commercial | Per Hour | Inc | \$33.00 |
| Halls - General Use (meetings, seminars, etc.) | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$35.00 |

| HALLS & SPORTING PAVILIONS (INCL JOHN MCGRATH HALL, EXCL JOHN MCGRATH PAVLION) | | | | |
|---|---|-----------|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Halls - Social Use (weddings, parties, quiz nights, etc.) | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$37.00 |
| Halls - General Use (meetings, seminars, etc.) | Individual | Per Hour | Inc | \$50.00 |
| Halls - Social Use (weddings, parties, quiz nights, etc.) | Individual | Per Hour | Inc | \$65.00 |
| Halls - General Use (meetings, seminars, etc.) | Commercial | Per Hour | Inc | \$55.00 |
| Halls - Social Use (weddings, parties, quiz nights, etc.) | Commercial | Per Hour | Inc | \$70.00 |
| Changerooms | As negotiated with hirer | Per Day | Inc | \$25.00 |
| MANNING COMMUNITY HALL | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Hall - General Use (meetings, seminars, etc.) | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$36.00 |
| Hall - Social Use (weddings, parties, quiz nights etc.) | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$90.00 |
| Hall - General Use (meetings, seminars, etc.) | Individual | Per Hour | Inc | \$67.00 |
| Hall - Social Use (weddings, parties, quiz nights etc.) | Individual | Per Hour | Inc | \$100.00 |
| Hall - General Use (meetings, seminars, etc.) | Commercial | Per Hour | Inc | \$80.00 |
| Hall - Social Use (weddings, parties, quiz nights etc.) | Commercial | Per Hour | Inc | \$110.00 |
| JOHN MCGRATH PAVLION ONLY | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Whole Pavilion - General Use (meetings, seminars, etc.) | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$37.00 |
| Pavilion 1 - General Use (meetings, seminars, etc.) | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$25.00 |
| Pavilion 1 - Social Use (weddings, parties, quiz nights etc.) | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$30.00 |

| JOHN MCGRATH PAVILION ONLY | | | | |
|---|---|-----------|-----|---------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Pavilion 1 - General Use (meetings, seminars, etc.) | Individual / Unincorporated Group | Per Hour | Inc | \$33.00 |
| Pavilion 1 - Social Use (weddings, parties, quiz nights etc.) | Individual / Unincorporated Group | Per Hour | Inc | \$37.00 |
| Pavilion 1 - General Use (meetings, seminars, etc.) | Commercial | Per Hour | Inc | \$42.00 |
| Pavilion 1 - Social Use (weddings, parties, quiz nights etc.) | Commercial | Per Hour | Inc | \$45.00 |
| Pavilion 2 - General Use (meetings, seminars, etc.) | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$30.00 |
| Pavilion 2 - Social Use (weddings, parties, quiz nights etc.) | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$45.00 |
| Pavilion 2 - General Use (meetings, seminars, etc.) | Individual / Unincorporated Group | Per Hour | Inc | \$50.00 |
| Pavilion 2 - Social Use (weddings, parties, quiz nights etc.) | Individual / Unincorporated Group | Per Hour | Inc | \$55.00 |
| Pavilion 2 - General Use (meetings, seminars, etc.) | Commercial | Per Hour | Inc | \$60.00 |
| Pavilion 2 - Social Use (weddings, parties, quiz nights etc.) | Commercial | Per Hour | Inc | \$70.00 |
| Whole Pavilion - Social Use (weddings, parties, quiz nights etc) | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$60.00 |
| Whole Pavilion - General Use (meetings, seminars, etc.) | Individual / Unincorporated Group | Per Hour | Inc | \$55.00 |
| Whole Pavilion - Social Use (weddings, parties, quiz nights etc) | Individual / Unincorporated Group | Per Hour | Inc | \$67.00 |
| Whole Pavilion - General Use (meetings, seminars, etc.) | Commercial | Per Hour | Inc | \$75.00 |
| Whole Pavilion - Social Use (weddings, parties, quiz nights etc.) | Commercial | Per Hour | Inc | \$80.00 |

| MANNING MEETING ROOM | | | | |
|--|---|-----------|-----|---------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Meeting Rooms - General Use (meetings, seminars, etc.) | Commercial | Per Hour | Inc | \$30.00 |
| Meeting Rooms - General Use (meetings, seminars, etc.) | Individual | Per Hour | Inc | \$27.00 |
| Meeting Rooms - General Use (meetings, seminars, etc.) | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$20.00 |

Hall Hire - Related Fees

| VENUE BONDS | | | | |
|--|----------------|--------------|-----|---------------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Key/swipe Card Bond | All Users | Refundable | Exc | \$50.00 |
| 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 |
| VENUE HIRE ADMINISTRATION | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Call Out Fee | All Users | Per Instance | Inc | \$60.00 |
| Event Administration Fee | All Applicants | Per Booking | Inc | \$60.00 |
| Change to Booking Fee | If Applicable | Per Booking | Inc | \$60.00 |
| Storage Fee | If Applicable | Per Booking | Inc | \$30.00 |
| Cleaning Fee - basic | All Users | Per Occasion | Inc | \$55.00 |
| 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 | \$200.00 - \$300.00 |
| Late Booking Fee | All Users | Per Instance | Inc | \$60.00 |

| VENUE HIRE ADMINISTRATION | | | | |
|----------------------------|---------------|--------------|-----|---------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Booking Cancellation Fee | All Users | Per Instance | Inc | \$60.00 |
| Replacement Security Swipe | All Users | Per Instance | Inc | \$50.00 |

Old Mill

| EDUCATION CENTRE AND GROUNDS | | | | |
|-------------------------------------|---|-----------|-----|---------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Education Centre - up to 50 people | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$25.00 |
| Education Centre - up to 50 people | Individual | Per Hour | Inc | \$35.00 |
| Education Centre - up to 50 people | Commercial | Per Hour | Inc | \$45.00 |
| Old Mill Grounds - up to 150 people | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$45.00 |
| Old Mill Grounds - up to 150 people | Individual | Per Hour | Inc | \$50.00 |
| Old Mill Grounds - up to 150 people | Commercial | Per Hour | Inc | \$55.00 |

South Perth Library Meeting Room

| MEETING ROOM | | | | |
|--------------|---|-----------|-----|---------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Meeting Room | Not-for-Profit (NFP) Incorporated Group | Per Hour | Inc | \$35.00 |
| Meeting Room | Individual | Per Hour | Inc | \$55.00 |
| Meeting Room | Commercial | Per Hour | Inc | \$70.00 |

GEORGE BURNETT LEISURE CENTRE

| Court Hire | | | | |
|------------------------------|---------------|---------------------|-----|---------|
| BADMINTON | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Per Court - Off Peak Period | All Users | Per Hour | Inc | \$22.00 |
| Per Court - Peak Period | All Users | Per Hour | Inc | \$25.00 |
| 4 Courts - Off Peak Period | All Users | Per Hour | Inc | \$70.00 |
| 4 Courts - Peak Period | All Users | Per Hour | Inc | \$85.00 |
| BASKETBALL/NETBALL | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Casual / Unsupervised Hire | All Users | Per Person Per Hour | Inc | \$7.00 |
| Half Court - Off Peak Period | All Users | Per Hour | Inc | \$25.00 |
| Half Court - Peak Period | All Users | Per Hour | Inc | \$37.00 |
| Full Court - Off Peak Period | All Users | Per Hour | Inc | \$40.00 |
| Full Court - Peak Period | All Users | Per Hour | Inc | \$55.00 |
| VOLLEYBALL / SOCCER | | | | |
| 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 |
| OTHER SPORTS | | | | |
| 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 |

| COURT HIRE - RELATED FEES | | | | |
|----------------------------------|---------------|--------------------|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Bond | All Users | Refundable | Exc | \$250.00 |
| 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 | \$7.00 |
| Yoga Mat Hire | All Users | Per Item - Per Use | Inc | \$7.00 |
| Basketball Hire | All Users | Per Item - Per Use | Inc | \$7.00 |
| Volleyball Hire | All Users | Per Item - Per Use | Inc | \$7.00 |
| Soccer Ball Hire | All Users | Per Item - Per Use | Inc | \$7.00 |

| 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 | \$25.00 |
| Seminar Room 1 & 2 - Peak Period | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$35.00 |
| Seminar Room 1 & 2 - Off Peak Period | Social Activities | Per Hour | Inc | \$36.00 |
| Seminar Room 1 & 2 - Peak Period | Social Activities | Per Hour | Inc | \$45.00 |
| MEETING ROOMS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Meeting Room 3 & 4 - Off Peak Period | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$20.00 |
| Meeting Room 3 & 4 - Peak Period | Not for Profit (NFP) Incorporated Group | Per Hour | Inc | \$25.00 |
| Meeting Room 3 & 4 - Off Peak Period | Commercial | Per Hour | Inc | \$25.00 |
| Meeting Room 3 & 4 - Peak Period | Commercial | Per Hour | Inc | \$35.00 |

| Room Hire - Related Fees | | | | |
|---------------------------------|-------------------|--------------|-----|---------|
| EQUIPMENT HIRE | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Data Projector Hire | All Users | Per Hour | Inc | \$30.00 |
| Data Projector Hire | All Users | Per Day | Inc | \$80.00 |
| Portable Amplifier Hire | All Users | Per Use | Inc | \$40.00 |
| 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 | \$60.00 |
| Storage Fee | All Users | Per Use | Inc | \$35.00 |
| Storage Room Keys Bonds | All Weekend Users | Refundable | Exc | \$50.00 |
| Swipe Cards Bonds | All Weekend Users | Refundable | Exc | \$50.00 |
| Additional Cleaning Fees | All Users | Per Instance | Inc | \$80.00 |
| Call Out Fee | All Users | Per Instance | Inc | \$60.00 |

RESERVES HIRE

| Active Reserves | | | | |
|----------------------------------|---|---------------------------|-----|----------------------|
| COMMUNITY BASED SPORTING CLUBS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Junior Player | Training but not playing on Reserve | Per Player for the Season | Inc | \$25.00 |
| Junior Player | Playing but not training on Reserve | Per Player for the Season | Inc | \$35.00 |
| Junior Player | Training and playing on Reserve | Per Player for the Season | Inc | \$45.00 |
| Senior Player | Training but not playing on Reserve | Per Player for the Season | Inc | \$45.00 |
| Senior Player | Playing but not training on Reserve | Per Player for the Season | Inc | \$60.00 |
| Senior Player | Training and playing on Reserve | Per Player for the Season | Inc | \$80.00 |
| Pre Season Fee | All applicants | Per Club per Week | Inc | \$85.00 |
| Multiple Sports Season | Sporting Clubs | Per Seasonal Fees | Inc | 80% of seasonal fees |
| CRICKET WCKET USE | | | | |
| 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 | \$85.00 |
| Individual Group Event | Social Activities | 31 - 80 Participants | Inc | \$160.00 |
| Corporate Sports Event | Corporate User | 31 - 80 Participants | Inc | \$285.00 |
| Special Club Use | Special Event | Per Club | Inc | Negotiated |

| Recreation (passive) Reserves | | | | |
|---|--------------------------------------|------------------------|-----|------------|
| RESERVE HIRE - INDIVIDUALS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| No Exclusive Site | Individual / Unincorporated Group | Less than 30 People | Inc | No Charge |
| Exclusive Site | Individual / Unincorporated Group | Less than 30 People | Inc | \$70.00 |
| Exclusive Site | Individual / Unincorporated Group | 30 - 80 People | Inc | \$165.00 |
| Exclusive Site | Individual / Unincorporated Group | 81 - 200 People | Inc | \$270.00 |
| Exclusive Site | Individual / Unincorporated Group | 201 - 500 People | Inc | \$535.00 |
| 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 | \$105.00 |
| Foreshore Path - 101 to 500 people | Individual / Unincorporated Group | 101 to 500 People | Inc | \$155.00 |
| Foreshore Path - 501 to 1,000 people | Individual / Unincorporated Group | 501 to 1,000 People | Inc | \$210.00 |
| Foreshore Path - more than 1,000 people | Individual / Unincorporated Group | More than 1,000 People | Inc | \$260.00 |

| RESERVE HIRE - INCORPORATED NFP | | | | |
|---|--|------------------------|-----|------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| No Exclusive Site | Not for Profit (NFP) Incorporated Group | Less than 30 People | Inc | No charge |
| Exclusive Site | Not for Profit (NFP) Incorporated Group | Less than 30 People | Inc | \$65.00 |
| Exclusive Site | Not for Profit (NFP) Incorporated Group | 30 - 80 People | Inc | \$85.00 |
| Exclusive Site | Not for Profit (NFP) Incorporated Group | 81 - 200 People | Inc | \$165.00 |
| Exclusive Site | Not for Profit (NFP) Incorporated Group | 201 - 500 People | Inc | \$270.00 |
| 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 | \$55.00 |
| Foreshore Path - 101 to 500 people | Not-for-Profit (NFP) Incorporated Group | 101 - 500 People | Inc | \$80.00 |
| Foreshore Path - 501 to 1,000 People | Not-for-Profit (NFP) Incorporated Group | 501 to 1,000 People | Inc | \$105.00 |
| Foreshore Path - more than 1,000 People | Not-for-Profit (NFP) Incorporated Group | More than 1,000 People | Inc | \$130.00 |
| RESERVE HIRE - CORPORATE | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Exclusive Site | Corporate User | Less than 30 People | Inc | \$80.00 |
| Exclusive Site | Corporate User | 31 - 80 People | Inc | \$270.00 |
| Exclusive Site | Corporate User | 81 - 200 People | Inc | \$530.00 |
| Exclusive Site | Corporate User | 201 - 500 People | Inc | \$1,050.00 |
| Exclusive Site | Corporate User | 501 - 1,000 People | Inc | \$1,580.00 |
| Exclusive Site | Corporate User | More than 1,000 People | Inc | Negotiated |
| Foreshore Path - up to 100 people | Corporate User | Up to 100 People | Inc | \$210.00 |
| Foreshore Path - 101 to 500 people | Corporate User | 101 - 500 People | Inc | \$260.00 |

| RESERVE HIRE - CORPORATE | | | | |
|---|----------------|------------------------|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Foreshore Path - 501 to 1,000 people | Corporate User | 501 to 1,000 People | Inc | \$415.00 |
| Foreshore Path - more than 1,000 people | Corporate User | More than 1,000 People | Inc | \$520.00 |

| Recreation (passive) Reserves - Related Fees | | | | |
|---|-----------------------------------|-------------------------------|-----|------------------------------|
| EVENT FEES | | | | |
| 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 | \$310.00 |
| 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 | \$35.00 |
| Alcohol Consumption Permit (30+ people) | Individual / Unincorporated Group | Per Booking | Inc | \$65.00 |
| Alcohol Consumption Permit (low scale gathering less than 30 people) | Individual / Unincorporated Group | Per Booking | Inc | \$10.00 |
| COMMERCIAL OPERATIONS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Licence Fee | All Users | Per Month | Exc | As negotiated |
| Exclusive Use of Site | All Applicants | Per Instance | Inc | As negotiated |

| RESERVE BONDS | | | | |
|--|----------------|--------------------------|-----|------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Park Restoration Bond - \$250 Minimum | All Applicants | Per annum | Exc | Negotiated |
| Site Inspection - to prevent damage to parks for marquees over 3m sq | All Applicants | Per annum | Exc | \$122.00 |
| Site Inspection - for damage to parks infrastructure | All Applicants | Per annum | Exc | \$122.00 |
| PRIVATE VEHICLE ACCESS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Fee - Car, Van or Utility | All Applicants | Per hire | Inc | \$170.00 |
| Fee - Car, Van or Utility with Trailer | All Applicants | Per Day - Non Refundable | Inc | \$180.00 |
| Fee - 3 to 5 Tonne Truck | All Applicants | Per Day - Non Refundable | Inc | \$289.00 |
| Bond - Car, Van or Utility | All Applicants | Per Day - Refundable | Exc | \$557.00 |
| Bond - Car, Van or Utility with Trailer | All Applicants | Per Day - Refundable | Exc | \$1,114.00 |
| Bond - 3 to 5 Tonne Truck | All Applicants | Per Day - Refundable | Exc | \$1,671.00 |

| COMMERCIAL VEHICLE ACCESS | | | | |
|---|----------------|--------------------------|-----|------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Fee - Car, Van or Utility | All Applicants | Per Day - Non Refundable | Inc | \$180.00 |
| Fee - Car, Van or Utility with Trailer | All Applicants | Per Day - Non Refundable | Inc | \$227.00 |
| Fee - 3 to 5 Tonne Truck | All Applicants | Per Day - Non Refundable | Inc | \$340.00 |
| Fee - Truck over 5 Tonne | All Applicants | Per Day - Non Refundable | Inc | \$578.00 |
| Fee - Bobcat with Trailer | All Applicants | Per Day - Non Refundable | Inc | \$856.00 |
| Bond - Car or Van or Utility | All Applicants | Per Day - Non Refundable | Exc | \$557.00 |
| Bond - Car, Van or Utility with Trailer | All Applicants | Per Day - Non Refundable | Exc | \$1,114.00 |
| Bond - 3 to 5 Tonne Truck | All Applicants | Per Day - Non Refundable | Exc | \$1,671.00 |
| Bond - Truck over 5 Tonne | All Applicants | Per Day - Non Refundable | Exc | \$2,229.00 |
| Bond - Bobcat with Trailer | All Applicants | Per Day - Non Refundable | Exc | \$2,786.00 |
| Bond - Extended Period | All Applicants | Extended Period | Exc | Negotiated |

Golf Course

GREEN FEES - STANDARD

| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
|-----------------------------|----------------------------------|-----------|-----|---------|
| Footgolf - 18 holes, Adult | Adults | Per round | Inc | \$15.00 |
| Footgolf - 18 holes, Family | Family (2 adults and 2 children) | Per round | Inc | \$45.00 |
| Weekdays - 9 Holes | All Users | Per Round | Inc | \$25.00 |
| Weekdays - 18 Holes | All Users | Per Round | Inc | \$32.50 |

| GREEN FEES - STANDARD | | | | |
|---|--|---------------------------------------|-----|------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Weekdays - Changeover | All Users | Per Round | Inc | \$8.00 |
| Weekdays Off-peak Promotional - 9 Holes | All Users | Per Round | Inc | \$16.00 |
| Weekends/Public Holidays - 9 Holes | All Users | Per Round | Inc | \$28.00 |
| Weekends/Public Holidays - 18 Holes | All Users | Per Round | Inc | \$41.50 |
| Weekends/Public Holidays - Changeover | All Users | Per Round | Inc | \$14.00 |
| MINI GOLF | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Weekday mini golf - Adult | All Users | Per Round | Inc | \$15.00 |
| Weekend/Public Holiday mini golf - Adult | All other users | Per Round | Inc | \$20.00 |
| Weekday mini golf - Concession Student | Students/Seniors | Per Round | Inc | \$11.00 |
| Weekday mini golf - Family Rate | Family (2 adults, 2 children) | Per Round | Inc | \$38.00 |
| Weekday mini golf - Additional Child | Under 18 accompanying family rate | Per Round | Inc | \$6.00 |
| Weekend/Public Holiday mini golf - Additional Child | U18 accompanying family rate | Per Round | Inc | \$6.00 |
| Weekend/Public Holiday mini golf - Concession Student | Students/Seniors | Per Round | Inc | \$13.00 |
| Weekend/Public Holiday mini golf - Family Rate | Family (2 adults, 2 children) | Per Round | Inc | \$49.00 |
| Universal Access - 9 holes | User with universal access requirement | Per Round | Inc | \$5.00 |
| Universal Access - 18 holes | User with universal access requirement | Per Round | Inc | \$7.00 |
| School Group - minimum group size 15 | Per User – school group of min size 15 | Per Round - week day only during term | Inc | \$8.00 |
| Mini golf - Exclusive Corporate Hire (1.5 hours) | Full Facility | Exclusive access 1.5 hours | Inc | \$1,750.00 |
| Mini golf - Exclusive Corporate Hire (2.5 Hours) | Full Facility | Exclusive access 2.5 hours | Inc | \$2,750.00 |

| MINI GOLF | | | | |
|---|------------------------------------|---|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Mini golf - Pavilion Hire (1.5 hours) | Group Booking | Exclusive access 1.5 hours | Inc | \$400.00 |
| Mini-golf - Pavilion Hire (additional hour) | Group Booking | Exclusive access additional 1 hour | Inc | \$150.00 |
| GREEN FEES RENOVATION PERIOD | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Weekdays Minor Works - Changeover | All Users | Per Round | Inc | \$8.00 |
| Weekend/Public Holiday Minor Works - Changeover | All Users | Per Round | Inc | \$14.00 |
| Weekdays Minor Works Students/Seniors - Changeover | Students/Seniors | Per Round | Inc | \$8.00 |
| Weekends/Public Holidays Renovation Period - Changeover | All Users | Per Round | Inc | \$14.00 |
| Weekdays Minor Works - 9 holes | All Users | Per Round | Inc | \$23.00 |
| Weekdays Minor Works - 18 holes | All Users | Per Round | Inc | \$30.50 |
| Weekends/Public Holidays Minor Works - 9 holes | All Users | Per Round | Inc | \$26.00 |
| Weekends/Public Holidays Minor Works - 18 holes | All Users | Per Round | Inc | \$39.50 |
| Weekdays Minor Works Students or Seniors - 9 Holes | Students / Senior | Per Round | Inc | \$17.00 |
| Weekdays Minor Works Students or Seniors - 18 Holes | Students / Senior | Per Round | Inc | \$23.50 |
| GREEN FEES - CONCESSIONS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Weekdays Students or Seniors - 9 Holes | All Users | Per Round | Inc | \$18.00 |
| Teaching Access to Course | Users under an instruction program | Off-peak access for up to 9 holes for play as part of education program | Inc | \$8.50 |
| Footgolf - 18 holes | U18 and students | Per round | Inc | \$10.00 |
| Weekdays Students or Seniors - 18 Holes | All Users | Per Round | Inc | \$25.50 |

GREEN FEES - CONCESSIONS

| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
|---|---------------|-----------|-----|---------|
| Weekdays Students or Seniors - Changeover | All Users | Per Round | Inc | \$8.00 |
| Weekdays Renovation Concession - 9 Holes | All Users | Per Round | Inc | \$14.00 |
| Weekend Off-Peak promotional - 9 Holes | All Users | Per Round | Inc | \$16.00 |
| Weekdays Renovation Concession - 18 Holes | All Users | Per Round | Inc | \$21.50 |
| Weekdays Renovation Concession - Changeover | All Users | Per Round | Inc | \$8.00 |

South Perth Skate Park

EVENT USE

| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
|-------------|---------------|--------------|-----|----------|
| Booking Fee | Special Event | Per Instance | Inc | \$125.00 |

GBLC Bike Circuit Track

EVENT USE

| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
|-------------|---------------|--------------|-----|----------|
| Booking Fee | Special Event | Per Instance | Inc | \$125.00 |

Personal Trainers

PERSONAL TRAINERS

| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
|---|----------------|-----------|-----|----------|
| Registration - Class of less than 10 People | All Applicants | Per Annum | Inc | \$210.00 |
| Registration - Class of 11 to 20 People | All Applicants | Per Annum | Inc | \$360.00 |
| Registration - Class of 21 to 30 people | All Applicants | Per Annum | Inc | \$670.00 |

MISCELLANEOUS HIRE

| Transport | | | | |
|----------------------------|---------------|-----------|-----|----------|
| COMMUNITY BUS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Bus Hire Fee | All Users | Per Day | Inc | \$100.00 |
| Bus Hire Bond - Refundable | All Users | Per Hire | Exc | \$250.00 |

LIBRARY SERVICES

| Borrowers Fees | | | | |
|------------------------------|---------------|---|-----|-------------|
| LIBRARY MEMBERSHIP | | | | |
| 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 |
| Community Book Set Hire | All Users | Per Item | Inc | \$40.00 |
| Community Book Set Hire | All Users | 11 sets per annum | Inc | \$400.00 |
| OVERDUE ITEMS | | | | |
| 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 |

| LOST OR DAMAGED ITEMS | | | | |
|--|---------------|-----------|-----|-------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Library Items - Replacement Cost | If Applicable | Per Item | Inc | WDV of item |
| Replacement Lost / Damaged ILL | 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, RFID Tag or Item Case | If Applicable | Per Item | Exc | \$5.00 |
| Replacement of Lost or Damaged ILL, National Library | If Applicable | Per Item | Inc | \$150.00 |
| 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 |

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 |
| Laminating - A4 Sized Item | All Users | Per Item | Inc | \$3.00 |
| Laminating - 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 |
| Library and Local History Promotional Sale Items | As Advertised | Per Item | Inc | \$2.00 - \$20.00 |
| Digital Image USB or digital file | All Users | Per USB or digital file | Inc | \$10.00 |
| Digital Images - Not for Profit Use | All Users | Per Image | Inc | \$5.00 |
| Digital Images - Commercial Use | All Users | Per Image | Inc | \$60.00 |
| Oral History USB or digital file | All Users | Per USB or digital file | Inc | \$10.00 |
| 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 |
| SALE OF BOOKS | | | | |
| 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 |

| DOG REGISTRATION | | | | |
|---|---------------------|----------------------------------|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| 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 | \$400.00 |
| Microchip on Sale of Dog | All Applicants | Per Instance | Inc | \$68.00 |
| 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 |
| 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 |

| DOG CONTROL | | | | |
|--|----------------|-----------------|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| 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 | | | | |
|---|---------------------|----------------------------------|-----|----------|
| CAT REGISTRATION | | | | |
| 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 |
| CAT CONTROL | | | | |
| 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 | \$210.00 |
| Microchip on Sale of Cat | All Applicants | Per Instance | Inc | \$68.00 |
| Application to Breed Cats | All Applicants | Per Instance | Inc | \$100.00 |
| 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 |

| CAT CONTROL | | | | |
|---|----------------|--------------|-----|----------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| 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 | | | | |
|--|----------------|--------------|-----|----------|
| CONTROL | | | | |
| 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 | \$100.00 |
| CARPARKS | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| No 5 - Heritage House Mends St | All Users | Marked Bays Only | Inc | No charge |
| No 8 - South Perth Senior Citizens Centre | All Users | Marked Bays Only | Inc | No charge |

| CARPARKS | | | | |
|---|---------------|---------------------------------|-----|--|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| 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 Jet Ski | All Users | Marked Bays Only | Inc | First hour free, \$2.50 per hour thereafter, \$8 all day |
| 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 | First hour free, \$2.50 per hour thereafter, \$8 all day |
| 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 |
| 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 |

| CARPARKS | | | | |
|--|---------------|--|-----|--|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| 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 |
| No 3 - Windsor Park - Labouchere Rd | All Users | Hourly Rates as Marked | Inc | First hour free, \$3.00 per hour thereafter |
| No 6 - Richardson Reserve | All Users | Hourly Rate | Inc | First hour free, \$2.50 per hour thereafter, \$8.00 all day |
| No 15 - Coode St Boat Ramp | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter, \$8.00 all day |
| SPE 3 - Mends St Jetty | All Users | 2 Hour Limit - Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| SPE 4 - Mends St Jetty | All Users | 2 Hour Limit - Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| No 2 - Zoo Parking - Mill Point Rd | All Users | Day and Night Rate | Inc | \$6.00 per day, \$2.60 per hour (night) |
| SPE 11 - South Perth Esplanade | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| No 11 - Miller's Pool | All Users | Marked Bays Only | Inc | First hour free, \$2.50 per hour thereafter, \$8 all day |

| ROADSIDE PARKING | | | | |
|-------------------------------------|---------------|------------------------|-----|---|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Angelo Street | All Users | Hourly Rates as Marked | Inc | \$2.50 per hour, \$6.00 all day |
| Onslow Street | All Users | Hourly Rates as Marked | Inc | \$2.50 per hour, \$6.00 all day |
| SPE 1 - South Perth Esplanade | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| SPE 2 - South Perth Esplanade | All Users | Hourly Rate as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| SPE 5 - South Perth Esplanade | All Users | Hourly rate as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| SPE 6 - South Perth Esplanade | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| SPE 7 - South Perth Esplanade | All Users | Hourly Rate as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| Charles Street - North Side Only | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| Hardy Street - North Side Only | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| Lyllall Street - North Side Only | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |
| Richardson Street - South Side Only | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter, \$8.00 all day |
| Bowman Street - North Side Only | All Users | Hourly Rates as Marked | Inc | First hour free, \$2.50 per hour thereafter |

| PRIVATE PARKING AGREEMENT | | | | |
|---|----------------|--|-----|---------------------------------------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Zoo Parking Agreement | All Users | Per Agreement | Inc | \$25.00 |
| Establishment Fee - Standard Carpark | All Applicants | Per Agreement | Exc | \$220.00 |
| Annual Renewal Fee - Standard Carpark | All Applicants | Per Agreement | Exc | \$170.00 |
| 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 | \$520.00 |
| Annual Renewal Fee - Large Carpark | All Applicants | Per Agreement | Exc | \$255.00 |
| Consideration of Review of Infringement | If Applicable | Only where legitimate reason exists | Exc | \$30.00 private property parking only |
| WORK ZONE AND CONSTRUCTION AREA | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Establishment Fee - Construction and Commercial | All Applicants | Per Agreement | Exc | \$100.00 |
| Monday - Sunday | All Applicants | Per Day - Per 5 Metre Marked Bay | Inc | \$8.00 |
| Monday - Sunday | All Applicants | Per Day - Per 5 Metre Timed Bay | Inc | \$8.00 |
| Monday - Sunday | All users | Per Day - Melville Parade Reserve off street parking | 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 |
| NOISE EXEMPTION | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Noise Regulation 18 Application Fee | All Applicants | Per Application | Exc | \$1,000.00 |
| Noise Construction Management Plan | All Applicants | Per Application | Exc | \$60.00 |

| Impounded Items | | | | |
|----------------------------|----------------|--------------|-----|---------------|
| VEHICLES | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Vehicle Administration Fee | All Applicants | Per Instance | Exc | \$180.00 |
| Vehicle Towing 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 | \$180.00 |
| Impounded Trolley | All Applicants | Per Instance | Exc | \$180.00 |
| Impounded Misc Item | All Applicants | Per Instance | Exc | \$180.00 |

| 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 | \$160.00 |
| 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 | \$12.00 |
| Install Additional Crossing | All Applicants | Per Crossing | Inc | Contract rate + 10% |
| Cutting of Concrete | If Applicable | Per Metre - Min Fee \$110 | Inc | \$20.00/linear meter |
| Relocate Gully or Side Entry Pit | If Applicable | As per Quotation | Inc | Contract rate + 10% |
| Install Strap Gully | If Applicable | Each | Inc | \$152.00 |
| 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 | \$50.00 |
| 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 | Contract rate +10% - \$1,500 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 | \$12.00 |
| Supply & Lay Slab Path | All Applicants | Per Slab - Min Fee \$130 | Inc | \$14.00 |
| SLAB PATHS - 600 * 600 * 75MM | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Relay Slab Paths | All Applicants | Per Slab - Min Fee \$135 | Inc | \$16.00 |
| OTHER PAVING | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Concrete Removal | All Applicants | Per Square Metre - Min Fee \$190 | Inc | \$25.00 |
| Brick Paving | All Applicants | Per Square Metre - Min Fee \$300 | Inc | \$65.00 |
| Road Reinstatement | All Applicants | Per Square Metre - Min Fee \$185 | Inc | \$65.00 |
| KERBING | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Supply & Lay Kerbing | All Applicants | Min Fee \$300 | Inc | Contract rate + 10% |

| ROAD MARKINGS | | | | |
|--|----------------|--------------------------|-----|---------------------|
| 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% |
| PLANT HIRE | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Concrete Cutter - Without Operator | If Applicable | Min Fee \$250 | Inc | \$130.00 |
| Plate Compactor - Without Operator | If Applicable | Min Fee \$190 | Inc | \$100.00 |
| 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 | \$55.00 |
| Day Labour | If Applicable | Per Hour | Inc | \$57.00 |
| Supervision | If Applicable | Per Hour | Inc | \$75.00 |
| DISBURSEMENTS & SUNDRIES | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Site Photographs | If Applicable | Each | Exc | \$5.00 |
| Hazard Reminder Notifications | If Applicable | Each | Exc | \$25.00 |
| Crown Reserve Closure - for Private Purposes | If Applicable | Per Application | Exc | Negotiated |
| TRAFFIC MANAGEMENT HIRE | | | | |
| 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 |

| TRAFFIC MANAGEMENT HIRE | | | | |
|--------------------------------------|---------------|-------------------|-----|---------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Site Mobilisation and Demobilisation | If Applicable | Establishment Fee | Inc | \$64.00 |

| SITE MANAGEMENT | | | | |
|------------------|---------------|--------------------|-----|--------|
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Safety Cone Hire | If Applicable | Per Item - Per Day | Inc | \$6.00 |

STREETSCAPE MANAGEMENT

| Street Trees | | | | |
|---|----------------|-------------------------------|-----|---------------------|
| DESIRABLE SPECIES TREE | | | | |
| 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 | \$531.00 |
| Amenity Value of Tree | If Applicable | Per Tree - Assessed by City | Inc | As assessed |
| Maintenance to Establish Replacement Tree | All Applicants | Per Tree | Inc | \$344.00 |

| Alternative Verge Treatment | | | | |
|-----------------------------|----------------|-----------------|-----|----------|
| PAVING OR SYNTHETIC TURF | | | | |
| DESCRIPTION | APPLICABLE TO | CONDITION | GST | COST |
| Approval Fee | All Applicants | Per Application | Inc | \$160.00 |

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We hope you enjoyed reading our Annual Budget 2021/22 and invite you to provide feedback by emailing enquiries@southperth.wa.gov.au

USEFUL CONTACTS

Civic Centre

9474 0777

Cnr Sandgate St & South Tce,
South Perth WA 6151

Fax 9474 2425

enquiries@southperth.wa.gov.au

southperth.wa.gov.au

Animal Care Facility

9474 0777

199 Thelma St, Como

Collier Park Golf Course

9484 1666

Hayman Rd, Como

collierparkgolf.com.au

Collier Park Village

9313 0200

16 Morrison St, Como

Ferry Tram

Windsor Park, South Perth

Graffiti Hotline 1800 007 774

George Burnett Leisure Centre

9474 0855

Manning Rd, Karawara

leisurecentre@southperth.wa.gov.au

South Perth Library

9474 0800

Cnr Sandgate St & South Tce, South Perth

southperthlib@southperth.wa.gov.au

Manning Library

9474 0822

2 Conochie Cres, Manning

manninglib@southperth.wa.gov.au

Old Mill

9367 5788

Melville Pl, South Perth

oldmill@southperth.wa.gov.au

South Perth Senior Citizens

9367 9880

53 Coode St, South Perth

spsc@bigpond.com

Manning Senior Citizens

9450 6273

3 Downey Dr (off Ley St), Manning

manning seniors@bigpond.com

Recycling Centre

9474 0970

Hayman Rd & Thelma St, Como

enquiries@southperth.wa.gov.au