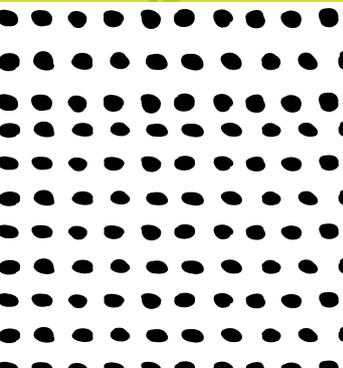




CITY OF SOUTH PERTH
ANNUAL BUDGET
2022|23

A CITY OF ACTIVE PLACES AND BEAUTIFUL SPACES





Kaardjiniin Nidja Nyungar Whadjuk Boodjar Koora Nidja Djining Noonakoort kaardjiniin 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 an essential financial management practice. The annual budget is guided by the ten-year Strategic Community Plan (SCP), which involves significant community consultation every four years, when undertaking a major review. The revised City of South Perth SCP 2021-2031 was adopted by Council in December 2021. The SCP guides the development of a Corporate Business Plan (CBP) that describes the services, projects and measures for the next four years working to achieve the strategic vision. The long-term financial plan, asset management plans and workforce plan inform the SCP, CBP and annual budget, with outcomes contained in the Annual Report. The annual budget has been prepared in accordance with the requirements of Part 3 of the Local Government (Financial Management) Regulations 1996.

1.1 OPERATING REVENUE AND EXPENDITURE

Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2022/23 includes Revenue (Operating) of \$71.74m, Expenses (Operating) of \$74.40m and Non-Operating Grant income of \$1.91m. Operating Revenue includes Services Charges for underground power of \$8.15m, Operating Expenses includes expenditure relating to underground power of \$8.19m.

Rates

The City has adopted budgets with rate rises totalling only 1% over the past three years. This was Council's response to a series of rate rises in previous years that were in excess of CPI to fund rapidly increasing expenditure. The current Council has worked with administration to reign in expenditure growth (excluding underground power and interest) with forecast operating expenditure for 2022/23 being \$65.16 million compared to 2018/19 of \$61.63 million (a rise of only 5.7%). March CPI over this period is 12.7%, representing a real reduction in expenditure of 7% or \$4.30 million. Whilst this has been achievable primarily through identifying operational efficiencies, there has also been some reduction in service levels.

In responding to the financial hardships caused by the COVID pandemic, in its 2020/21 budget, Council adopted a one percent reduction in rates with no increase in fees and charges. Whilst this offered welcome relief for ratepayers and went beyond the relief provided by many other local governments, this lost revenue has impacted the City's long term financial sustainability. In the year after this reduction, only a 1% increase in rates was applied, meaning that current rates (2021/22) are at set at 2019/20 levels.

The current high inflationary period has seen City costs increase considerably with the March CPI figure for Perth being 7.6% (the highest in decades) and whilst this is not always the best representation of the City's cost pressures, the Local Government Cost Index (projected as at 30 June 2022), is forecast at 5.7%. Whilst the City always looks to absorb costs through increased efficiency, the recent budget workshops with Council and City staff have highlighted that absorbing costs at this level is not possible without significant reductions in service delivery.

Accordingly, this budget is framed with the City's long-term financial sustainability in mind and focuses on the need to reduce the City's ongoing operating deficit whilst continuing to deliver the level of service expected by the Community. The overall rate rise was adjusted at 4.5%, well below the Perth March CPI rate of 7.6% and also below the LGCI projections of 5.7%. It should be noted that the initial recommendation put forward by administration was for a 6% rise, however, as a result of workshops between staff and Council, this has been reduced without significantly impacting on current service levels.

Minimum Rates

Section 6.35 (4) of the Local Government Act provides for Local Governments to set a minimum rate. This minimum rate should reflect a reasonable contribution to the provision of services and facilities. No more than 50% of properties within the district are allowed to be on the minimum rate.

The City of South Perth minimum rate for 2021/22 was set at \$1,004, which placed only 15% of the City's rateable properties on the minimum. In comparison, the City of Nedlands has a minimum rate of \$1,484, the City of Vincent \$1,241 and the Town of Victoria Park \$1,159. All of these local governments have around 20% of their rateable properties on the minimum rate. Interestingly even local governments with a much lower SEIFA score (suggesting a lower capacity to pay) such as Kwinana (\$1,083) and Armadale (\$1,194) have higher minimum rates than South Perth.

Whilst the increase to the minimum rates is 7.6% (equivalent to the March CPI figure for Perth), this will mean only an increase of \$76 per year or approximately \$1.46 per week for these properties.

Waste Service Charge

The second largest recurring revenue component is the waste service charge. The standard waste service charge for domestic rubbish for the Annual Budget 2022/23 will increase to \$350, \$482 for non-rateable properties, the first increase in four years. Whilst this charge still remains one of the lowest in the metropolitan area, the increase, well below the CPI over the four year period, is required to cover the additional costs that will be incurred due to the higher fuel price and the increase in recycling costs.

Employee Information

Employee costs constitute approximately 40% (excluding UGP) of the City's annual expenditure. This is a cost that has been managed closely over the past few years with the number of full time equivalent (FTE) positions held at 231 FTE for the past 5 years.

Staffing in the budget reflects an appropriate mix of resources across the organisation to deliver services in accordance with the City's Strategic Community Plan.

The total payroll budget has increased to make allowances for a 3% pay increase (well below the March CPI figure of 7.6%) as per the recently negotiated Enterprise Agreement (EA) and the legislated 0.5% increase in Superannuation Guarantee from 10% to 10.5%.

Employee costs also include the allocation of workers compensation insurance approximating \$400k, which was previously reported under insurances.

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 again include the Underground Power (UGP) charges.

Underground Power (UGP)

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), Salter Point (Round 5) and Collier. 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 which was included in the 2021/22 Annual Budget. This year South Perth/Hurlingham gained approval, this project is included in the Annual Budget 2022/23.

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 South Perth/Hurlingham. 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 2022/23 financial year. Total UGP Service Charges Revenue is \$8.15 million. Costs 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 2022/23. Total costs for UGP of \$8.19 million 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.

The City will also levy the second instalment (out of five) for the Collier and Manning Underground Power service charge adopted in 2021/22 Budget on the rates notice for the 2022/23 financial year.

The remaining underground power project Kensington East and West, subject to Western Power progress, is envisaged to form part of the Annual Budget 2023/24. Should Kensington East and West proceed then the ambition to provide underground power to the whole of City, established by Council in 1996 have substantially been achieved.

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.

Budget Development

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.

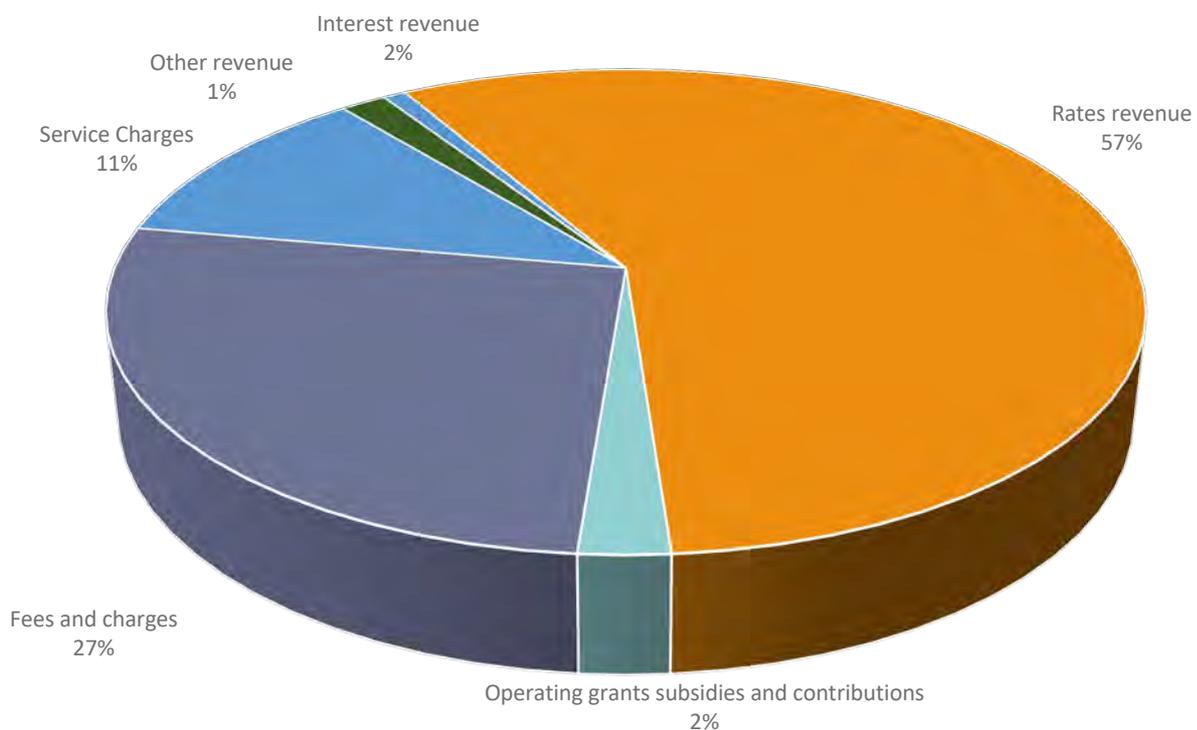
Given the complexity of this year's budget, the City held five workshops with elected members to fully explain the City's long term financial position and explain the importance of putting in place measures in this budget to help restore the City's financial position over the longer term.

These workshops were also attended by an independent financial analyst with significant experience in local government finances, who presented an analysis of the City's current financial position as well as financial modelling over the next ten years.

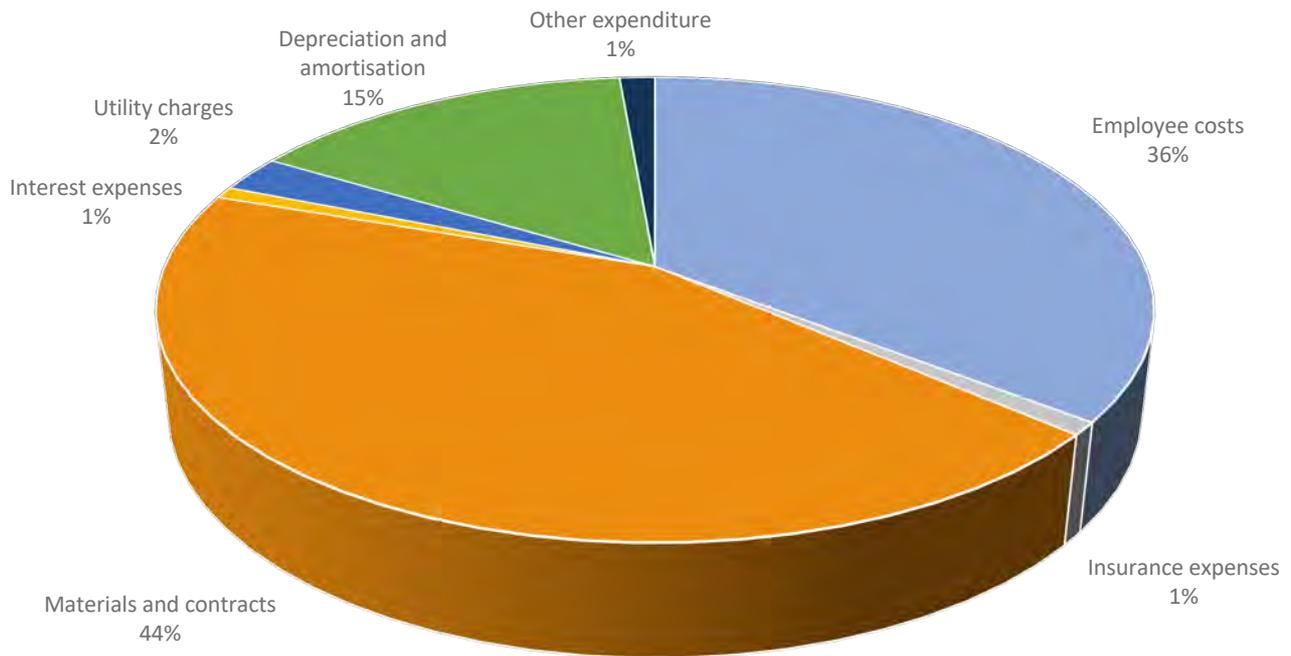
Council Concept Briefings (Budget Workshops) are conducted in order to prepare the Budget with input from Elected Members for adoption at the June Ordinary Council Meeting. Each Budget must be adopted by an Absolute Majority of Council.

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 (including Underground Power)

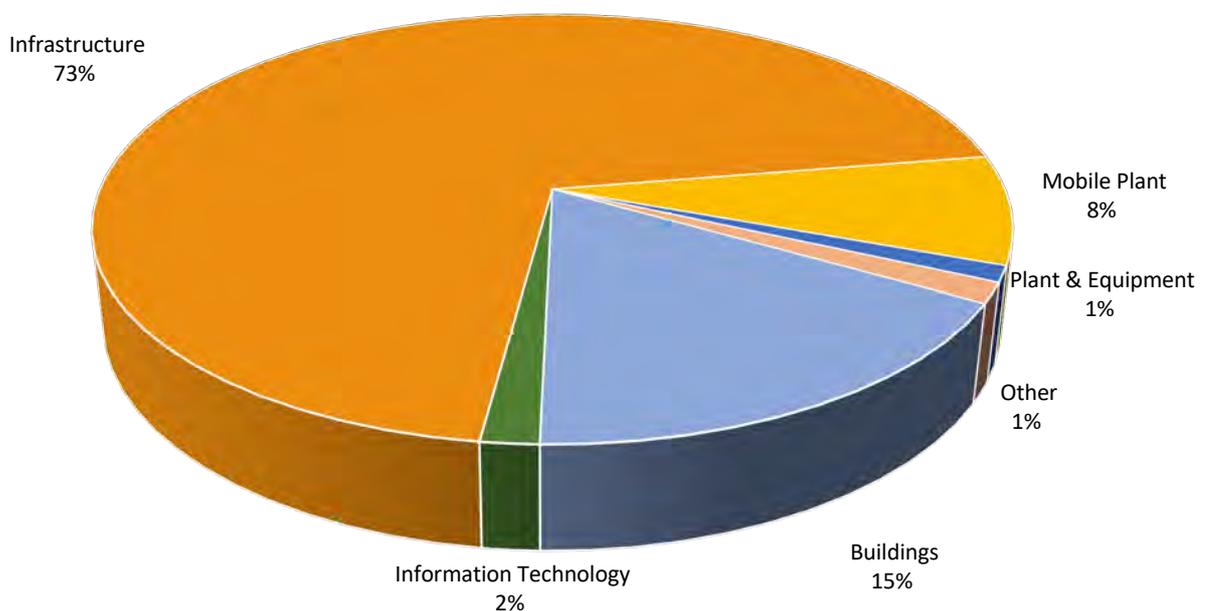


Operating Expenditure (including Underground Power)

1.2. CAPITAL EXPENDITURE

The 2022/23 Capital Works program has a total of \$13.09m, funded from Grants/Trade-ins (\$2.14m), Reserves (\$1.44m) and Municipal funds (\$9.51m). 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 2022/23 Capital Budget focusses on renewal of community assets, primarily infrastructure such as roads, paths and drainage infrastructure.



Capital Expenditure

1.3. LOAN BORROWINGS TO FUND UGP

The City recognises the significant cost per property 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 \$6.072m from the Collier Park Village Residents Offset Reserve at an interest rate equivalent to the rate that could be achieved through borrowing from the Western Australian Treasury Corp. (WATC), minus the government guarantee fee of 0.7%. This loan will replace the need for the City to borrow from an external source such as WATC and provides the following benefits:

- The City will have certainty around the rate of interest at the drawdown date, this lowers financial risk to the City;
- Property owners within the scheme will be liable for a lower amount of interest than if borrowed externally;
- The reserve will receive a higher return on funds than it currently gets through term deposits; and
- The City's debt ratio will not be affected due to it being an internal loan.

This arrangement will be covered by a loan agreement between the Reserve and the Scheme, which will see the amount fully repaid within four years.

2. BUDGET COMPONENTS

The 2022/23 Annual Budget has the following components to be adopted by Council, these being:

- 1a. a General Rate in the Dollar of 8.13386 cents is applied to the Gross Rental Value (GRV) of all rateable property within the City for the year ending 30 June 2023;
- b. a Minimum Rate of \$1,080 be set for the year ending 30 June 2023 notwithstanding the General Rate set out in part (a) above;
- c. the following waste service charges be applied for the year ending 30 June 2023:
 - i. a standard Waste Service Charge of \$350;
 - ii. a non-rateable property Waste Service Charge of \$482;
- d. the following Underground Power service charges be imposed on the owners of properties within the South Perth/Hurlingham area bounded by Canning Highway, Douglas Avenue, Ellam Street and the Swan River Foreshore for the year ending 30 June 2023:
 - i. Network charge of \$3,000 for Residential and Commercial properties per unit or dwelling with a GRV of \$13,200 or less, levied in 5 equal annual instalments, the first instalment of \$600 to be levied in the 2022/23 Financial Year;
 - ii. Network charge of \$4,300 for Residential and Commercial properties per unit or dwelling with a GRV between \$13,201 and \$26,600, levied in 5 equal annual instalments, the first instalment of \$860 to be levied in the 2022/23 Financial Year;
 - iii. Network charge of \$6,100 for Residential and Commercial properties per unit or dwelling with a GRV between \$26,601 and \$50,000, levied in 5 equal annual instalments, the first instalment of \$1,220 to be levied in the 2022/23 Financial Year;
 - iv. Network charge of \$6,100 plus 20 cents in the \$ per \$ of GRV greater than \$50,000 for Residential and Commercial properties per unit or dwelling with a GRV greater than \$50,000, levied in 5 equal annual instalments, the first instalment of \$1,220 plus 4 cents in the \$ per \$ of GRV greater than \$50,000 to be levied in the 2022/23 Financial Year;
 - v. Network charge of \$18,300 for other larger properties that are not held or used as Residential or Commercial, levied in 5 equal annual instalments, the first instalment of \$3,660 to be levied in the 2022/23 Financial Year;
 - vi. 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-v above, levied in 5 equal annual instalments, the first instalment of \$0 - \$150 to be levied in the 2022/23 Financial Year;
- f. Levy instalment 2 out of 5, of the Underground Power service charges on the owners of properties within the Collier area bounded by Canning Highway, Ryrie Avenue, Blamey Place and South Terrace, as imposed by the 2021/22 Budget.
- g. Levy instalment 2 out of 5, of the Underground Power service charges on the owners of properties within the Manning area bounded by Manning Road, Kwinana Freeway, Hope Avenue and Challenger Avenue, as imposed by the 2021/22 Budget.
- h. the Swimming Pool Inspection Fee for the year ending 30 June 2022 of \$33.00;

- i. the following dates be set for payment of rates by instalments:
- | | |
|-------------------|------------------|
| First instalment | 7 September 2022 |
| Second instalment | 9 November 2022 |
| Third instalment | 11 January 2023 |
| Fourth instalment | 15 March 2023 |
- j. an Administration Charge of \$11.00 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;
- k. 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;
- l. 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;
- m. 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;
- n. an Interest Rate of 7% be imposed on outstanding debtors in accordance with Section 6.13(1) of the Local Government Act 1995.
- o. 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 July 2022 to September 2022 inclusive, a Monthly Maintenance Fee of \$480.00 (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 2022 to June 2023 inclusive;
- p. the Statutory Annual Budget for the year ending 30 June 2023 comprising Section 2 of the 2022/23 Annual Budget as distributed with this Agenda and tabled at this meeting, be adopted;
- q. the Management Budget Schedules for the financial year ending 30 June 2023 as set out in Section 3 of the Annual Budget be endorsed;
- r. the Capital Expenditure Budget for the financial year ending 30 June 2023 as set out in Section 2, Note 4 of the Annual Budget is adopted;
- s. the Reserve Fund transfers for the financial year ending 30 June 2023 as set out in Section 2, Note 7 of the Annual Budget be approved;
- t. the Schedule of Fees and Charges as set out in the Fees and Charges Schedule for the year ending 30 June 2023 be adopted, including State Government Statutory Fees which are still to be determined at a later date than this Report;
- u. the effective date for all items detailed in the 2022/23 Schedule of Fees and Charges is 1 July 2022.
- v. 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.

- w. In addition to any 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 2022 to 30 June 2023, 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.

- 2. That Council adopts the increase to Elected Member fees and allowances of 2.5% as recommended by the Salaries and Allowances Tribunal "Local Government Chief Executive Officers and Elected Members Determination No1 of 2022" and authorises the Chief Executive Officer to update Schedule 1 of Policy P667 Elected Members Entitlements accordingly.

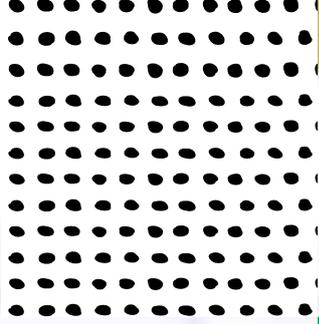
3. BUDGET STRUCTURE

In addition to the Statutory Budget format, the 2022/23 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 2022/23 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 28 June 2022.

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STATUTORY BUDGET



STATUTORY BUDGET

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STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE

	Note	2022/23 Budget	2021/22 Estimate	2021/22 Budget
REVENUE		\$	\$	\$
Rates revenue	1(a)	40,951,045	38,868,198	38,868,198
Fees and charges	8	19,081,552	17,676,639	17,077,287
Operating grants subsidies and contributions	9(a)	1,731,928	1,689,667	1,591,734
Service Charges	1(g),(h)	8,150,456	13,645,055	13,595,570
Interest revenue	11(a)	1,215,663	609,772	684,491
Other revenue	11(b)	607,245	739,606	426,080
TOTAL REVENUE		71,737,889	73,228,937	72,243,360
EXPENSES				
Employee costs		(26,261,912)	(24,785,172)	(24,938,585)
Materials and contracts		(32,474,269)	(36,164,634)	(35,700,563)
Utility charges		(1,867,900)	(1,825,900)	(1,822,325)
Depreciation and amortisation	5(b)	(11,077,927)	(11,682,430)	(11,583,842)
Interest expenses	11(d)	(600,624)	(334,218)	(334,218)
Insurance expenses		(653,600)	(960,784)	(998,161)
Other expenditure		(1,008,791)	(974,716)	(1,021,193)
TOTAL EXPENSES		(73,945,022)	(76,727,854)	(76,398,886)
TOTAL		(2,207,133)	(3,498,916)	(4,155,526)
Non-operating grants, subsidies and contributions	9(b)	1,905,263	3,685,283	4,822,394
Profit/(Loss) on asset disposal	4(c)	43,949	167,487	165,902
TOTAL		1,949,212	3,852,770	4,988,296
NET RESULT		(257,921)	353,854	832,770
OTHER COMPREHENSIVE INCOME				
Changes on revaluation of non-current assets		-	-	-
TOTAL OTHER COMPREHENSIVE INCOME		-	-	-
TOTAL COMPREHENSIVE INCOME		(257,921)	353,854	832,770

*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.

2021/22 ESTIMATE BALANCES

Balances shown in this budget as 2021/22 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 2023 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	2022/23 Budget	2021/22 Estimate	2021/22 Budget
REVENUE	1,8,9(a),11(a),(b)	\$	\$	\$
General purpose funding		43,182,753	40,639,190	40,654,909
Governance		99,745	77,377	70,000
Law, order and public safety		168,000	172,500	178,500
Health		124,500	103,000	102,000
Housing		2,262,601	1,915,455	1,914,235
Community amenities		8,582,438	8,012,120	7,750,514
Recreation and culture		6,022,444	6,157,957	5,700,632
Transport		2,579,952	1,896,000	1,858,000
Economic services		8,685,456	14,225,055	13,979,570
Other property and services		30,000	30,283	35,000
TOTAL INCOME		71,737,889	73,228,937	72,243,360
EXPENDITURE (excl. financing costs)	5(a),11(c),(e),(f)			
General purpose funding		(536,569)	(240,396)	(293,896)
Governance		(4,897,626)	(4,625,377)	(4,848,767)
Law, order and public safety		(1,552,692)	(1,245,863)	(1,277,817)
Health		(817,267)	(777,473)	(792,881)
Education and welfare		(665,593)	(773,515)	(673,352)
Housing		(2,584,523)	(2,919,519)	(2,940,611)
Community amenities		(13,500,547)	(12,899,519)	(13,141,102)
Recreation and culture		(22,318,335)	(21,189,469)	(20,416,946)
Transport		(17,272,844)	(16,899,143)	(16,892,874)
Economic services		(8,917,919)	(14,535,994)	(14,558,499)
Other property and services		(280,483)	(287,368)	(227,923)
TOTAL EXPENDITURE		(73,344,399)	(76,393,635)	(76,064,668)
FINANCE COSTS	6(a),11(d)			
Recreation and culture		(117,407)	(140,865)	(140,865)
Transport		(132,900)	(140,626)	(140,626)
Economic services		(350,317)	(52,728)	(52,728)
TOTAL FINANCE COSTS		(600,624)	(334,218)	(334,218)
TOTAL		(2,207,133)	(3,498,916)	(4,155,526)
Non-operating grants, subsidies and contributions	9(b)	1,905,263	3,685,283	4,822,394
Profit/(Loss) on asset disposal	4(c)	43,949	167,487	165,902
TOTAL		1,949,212	3,852,770	4,988,296
NET RESULT		(257,921)	353,854	832,770
OTHER COMPREHENSIVE INCOME				
Changes on revaluation of non-current assets		-	-	-
TOTAL OTHER COMPREHENSIVE INCOME		-	-	-
TOTAL COMPREHENSIVE INCOME		(257,921)	353,854	832,770

*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

ACTIVITIES

GOVERNANCE

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

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	2022/23 Budget	2021/22 Estimate	2021/22 Budget
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$	\$
Receipts				
Rates		39,765,632	38,444,698	38,953,207
Operating grants, subsidies and contributions		1,731,928	1,689,667	1,591,734
Fees and charges		17,539,416	17,676,639	16,993,287
Service Charges		4,045,342	2,994,903	3,052,418
Interest earnings		1,215,663	609,772	684,491
Goods and services tax		5,039,400	5,109,291	5,140,800
Other receipts		607,245	739,606	426,080
Total Receipts		69,944,626	67,264,575	66,842,017
Payments				
Employee costs		(26,061,227)	(24,649,221)	(24,868,949)
Materials and contracts		(34,394,237)	(36,632,809)	(35,968,021)
Utility charges		(1,867,900)	(1,825,900)	(1,822,325)
Interest expenses		(600,624)	(334,218)	(334,218)
Insurance expenses		(653,600)	(960,784)	(998,161)
Goods and services tax		(5,039,400)	(5,109,291)	(5,140,800)
Other payments		(1,008,791)	(974,716)	(1,021,193)
Total Payments		(69,625,778)	(70,486,937)	(70,153,666)
Net Cash Flow from Operating Activities	3(a)	318,848	(3,222,362)	(3,311,649)
CASH FLOWS FROM INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		8,905,263	3,685,283	11,822,394
Proceeds from sale of plant & equipment	4(c)	240,000	348,500	348,500
Payments for purchase of property, plant & equipment	4(b)	(3,557,600)	(3,972,133)	(4,220,040)
Payments for construction of infrastructure	4(b)	(9,534,507)	(7,535,889)	(7,985,701)
Net Cash Flow from Investing Activities		(3,946,844)	(7,474,239)	(34,847)
Repayment of borrowings	6(a)	(3,162,535)	(615,148)	(615,148)
Proceeds from new borrowings	6(a)	-	10,545,609	10,545,609
Self Supporting Loan Receipts	6(a)	49,006	46,897	46,897
Net Cash Flow from Financing Activities		(3,113,529)	9,977,358	9,977,358
Net Increase / (Decrease) in Cash Held		(6,741,525)	(719,244)	6,630,862
Cash and Cash Equivalents at Beginning of Year		56,624,267	57,343,511	49,170,589
Cash and Cash Equivalents at End of Year	3(a)	49,882,741	56,624,267	55,801,451

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

RATES SETTING STATEMENT BY NATURE AND TYPE

	Note	2022/23 Budget	2021/22 Estimate	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		4,215,779	7,646,978	3,691,484
		4,215,779	7,646,978	3,691,484
OPERATING REVENUE (excluding Rates)				
Operating grants subsidies and contributions	9(a)	1,731,928	1,689,667	1,591,734
Fees and charges	8	19,081,552	17,676,639	17,077,287
Service Charges	1(g),(h)	8,150,456	13,645,055	13,595,570
Interest revenue	11(a)	1,215,663	609,772	684,491
Other revenue	11(b)	607,245	739,606	426,080
Total Operating Revenue (excluding Rates)		30,786,844	34,360,739	33,375,162
OPERATING EXPENDITURE				
Employee costs		(26,261,912)	(24,785,172)	(24,938,585)
Materials and contracts		(32,474,269)	(36,164,634)	(35,700,563)
Utility charges		(1,867,900)	(1,825,900)	(1,822,325)
Depreciation on non-current assets	5(b)	(11,077,927)	(11,682,430)	(11,583,842)
Interest expenses	6(a)	(600,624)	(334,218)	(334,218)
Insurance expenses		(653,600)	(960,784)	(998,161)
Other expense		(1,008,791)	(974,716)	(1,021,193)
Total Operating Expenditure		(73,945,022)	(76,727,854)	(76,398,886)
Operating activities excluded from budgeted deficiency				
Depreciation excluded from operating activity		11,077,927	11,682,430	11,583,842
Amount attributable to Operating Activities		(27,864,473)	(23,037,706)	(27,748,398)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		8,905,263	3,685,283	11,822,394
Proceeds from disposal of assets	4(c)	240,000	348,500	348,500
Payments for purchase of property, plant & equipment	4(b)	(3,557,600)	(3,972,133)	(4,220,040)
Payments for construction of infrastructure	4(b)	(9,534,507)	(7,535,889)	(7,985,701)
Amount attributable to Investing Activities		(3,946,844)	(7,474,240)	(34,847)
FINANCING ACTIVITIES				
Loan principal repayments	6(a)	(3,162,535)	(615,148)	(615,148)
Proceeds from self supporting loans	6(a)	49,006	46,897	46,897
Transfers to cash backed reserves (restricted assets)	7(a)	(17,779,453)	(7,338,280)	(14,332,140)
Transfers from cash backed reserves (restricted assets)	7(a)	15,659,387	3,763,601	3,812,980
Proceeds from new borrowings	6(a)	-	10,545,609	10,545,609
Underground power		(3,906,133)	(10,543,152)	(10,543,152)
Amount attributable to Financing Activities		(9,139,728)	(4,140,472)	(11,084,954)
Budgeted deficiency before general rates		(40,951,045)	(34,652,419)	(38,868,198)
Total amount raised from general rates	1(a)	40,951,045	38,868,198	38,868,198
Surplus/(deficit) after imposition of general rates	2(b)	-	4,215,779	-

*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	2022/23 Budgeted rate	2022/23 Budgeted interim rates	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Gross rental valuations								
Residential	0.0813386	16,294	385,622,691	31,366,191		31,366,191	30,518,459	30,518,459
Interim rates					150,000	150,000	150,000	150,000
Commercial	0.0813386	678	64,901,711	5,279,014		5,279,014	5,037,139	5,037,139
Sub Totals		16,972	450,524,402	36,645,205	150,000	36,795,205	35,705,598	35,705,598
Minimum								
Minimum payment								
Gross rental valuations								
Residential	1,080	3,764	43,571,413	4,065,120		4,065,120	3,083,284	3,083,284
Commercial	1,080	84	936,763	90,720		90,720	79,316	79,316
Sub Totals		3,848	44,508,176	4,155,840	0	4,155,840	3,162,600	3,162,600
		20,820	495,032,578	40,801,045	150,000	40,951,045	38,868,198	38,868,198
Discounts/concessions (refer note 1(e,f))						-	-	-
Total amount raised from general rates						40,951,045	38,868,198	38,868,198
Specified area rates (refer note 1 (d))						-	-	-
Total Rates						40,951,045	38,868,198	38,868,198

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 2023 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 2022	0	0.0%	0.0%
Option Two				
First Instalment	7 September 2022	0	0.0%	0.0%
Second Instalment	9 November 2022	11	5.5%	7.0%
Option Three				
First Instalment	7 September 2022	0	0.0%	0.0%
Second Instalment	9 November 2022	11	5.5%	7.0%
Third Instalment	11 January 2023	11	5.5%	7.0%
Fourth Instalment	15 March 2023	11	5.5%	7.0%

	2022/23 Budget Revenue	2021/22 Estimate Revenue	2021/22 Budget Revenue
	\$	\$	\$
Instalment plan admin charge revenue	140,000	135,000	135,000
Instalment plan interest earned	135,000	135,000	170,000
Unpaid rates and service charge interest earned	175,000	200,000	200,000
	450,000	470,000	505,000

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 2023.

1(e). Rates discounts

The City does not anticipate any rates discount for the year ended 30 June 2023.

1(f). Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30 June 2023.

1(g). Underground Power South Perth/Hurlingham

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 South Perth/Hurlingham.

Description of Land

The South Perth/Hurlingham area is bounded by Canning Highway, Douglas Avenue, Ellam Street and the Swan River Foreshore.

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.

South Perth/Hurlingham - Network Charge per unit/dwelling	2022/23 Budget	2022/23 Budget Instalment (1 of 5)
	\$	\$
Residential/Commercial GRV < 13,200	3,000	600
Residential/Commercial GRV 13,201 - 26,600	4,300	860
Residential/Commercial GRV 26,601 - 50,000	6,100	1,220
Residential/Commercial GRV > 50,000	6,100 + 20 cents per \$ GRV > 50,000	1,220 + 4 cents per \$ GRV > 50,000
Other^ - Large	18,300	3,660

^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.

South Perth/Hurlingham - 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

South Perth/Hurlingham - Network Charge	7,717,706	1,543,541
South Perth/Hurlingham - Connection Fee	432,750	86,550
Total Service Charge	8,150,456	1,630,091
Less Allocated Expenses	8,186,947	
Net Result Surplus/(Deficit)	(36,491)	

1(h). Underground Power Collier and Manning

	2021/22 Estimate	2021/22 Budget
Underground Power Service Charge Collier	6,718,435	6,740,415
Underground Power Service Charge Manning	6,926,620	6,855,155
	13,645,055	13,595,570

Total Service Charge Collier and Manning	2021/22 Estimate	2022/23 Budget Instalment (2 of 5)
Total Network Charge	13,047,735	2,609,547
Total Connection Fee	597,320	119,464
Total Service Charge	13,645,055	2,729,011
Less Total Allocated Expenses	13,650,755	
Total Net Result Surplus/(Deficit)	(5,700)	

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 was imposed in the 2021/22 Budget 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 Adopted Charges	2022/23 Budget Instalment (2 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	2021/22 Estimate	2022/23 Budget Instalment (2 of 5)
Total Collier - Network Charge	6,372,685	1,274,537
Total Collier - Connection Fee	345,750	69,150
Total Service Charge	6,718,435	1,343,687
Less Allocated Expenses	6,760,665	
Net Result Surplus/(Deficit)	(42,230)	

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 was imposed in the 2021/22 Budget 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 Adopted Charges	2022/23 Budget Instalment (2 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	2021/22 Estimate	2022/23 Budget Instalment (2 of 5)
Total Manning - Network Charge	6,675,050	1,335,010
Total Manning - Connection Fee	251,570	50,314
Total Service Charge	6,926,620	1,385,324
Less Allocated Expenses	6,890,090	
Net Result Surplus/(Deficit)	36,530	

2. NET CURRENT ASSETS

2(a). Net Current Assets

	Note	2022/23 Budget 30 June 2023	2021/22 Estimate 30 June 2022	2021/22 Budget 30 June 2022
Composition of estimated net current assets				
		\$	\$	\$
Current assets				
Cash - unrestricted	3	3,889,500	12,751,092	4,615,760
Cash - restricted reserves	3	45,993,241	43,873,175	51,185,691
Receivables		10,796,135	6,438,495	7,910,001
Total current assets		60,678,876	63,062,762	63,711,452
Less: Current liabilities				
Trade and other payables		(5,467,684)	(7,387,652)	(2,648,778)
Leaseholder liability		(24,875,944)	(24,683,911)	(27,694,633)
Long term borrowings		(3,658,726)	(3,658,726)	(3,181,725)
Provisions		(5,275,044)	(5,074,359)	(4,969,636)
Contract Liabilities		(12,500,000)	(5,500,000)	(12,500,000)
Total current liabilities		(51,777,398)	(46,304,648)	(50,994,772)
Net current assets		8,901,478	16,758,114	12,716,680

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

	Note	2022/23 Budget 30 June 2023	2021/22 Estimate 30 June 2022	2021/22 Budget 30 June 2022
(i) Current assets and liabilities excluded from budgeted deficiency				
		\$	\$	\$
Net current assets	2	8,901,478	16,758,114	12,716,680
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	(45,993,241)	(43,873,175)	(51,185,691)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(51,210)	(49,006)	(46,897)
- current portion of underground power		(4,244,323)	(2,614,232)	(2,719,114)
Add: Current liabilities not expected to be cleared at end of year				
- unspent grants, contributions and reimbursements - held in		12,500,000	5,500,000	12,500,000
- leaseholder liability - portion held in reserve		19,953,526	19,760,993	20,583,661
- employee provision - held in reserve		5,275,044	5,074,359	4,969,636
- current portion of borrowings		3,658,726	3,658,726	3,181,725
Adjusted net current assets - surplus/(deficit)		-	4,215,779	-
(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		43,949	167,487	165,902
Add: Depreciation on assets	5	11,077,927	11,682,430	11,583,842
Non cash amounts excluded from operating activities		11,121,875	11,849,917	11,749,744

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

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
Cash - unrestricted	3,889,500	12,751,092	4,615,760
Cash - restricted	45,993,241	43,873,175	51,185,691
	49,882,741	56,624,267	55,801,451
The following restrictions have been imposed by			
Employee Entitlement Reserve	5,275,044	5,074,359	4,969,636
Community Facilities Reserve	10,902,389	14,968,030	21,971,373
Public Art Reserve	338,698	400,539	370,342
Parking Reserve	163,396	221,622	150,917
Riverwall Reserve	445,978	-	-
Collier Park Residents Offset Reserve	13,881,466	19,760,993	20,583,661
Collier Park Village Reserve	10,137	422,028	1,007,064
Waste Management Reserve	2,223,204	2,907,144	2,014,168
Underground Power Reserve	119,650	118,460	118,530
Recreation Aquatic Facilities Reserve	12,633,278	-	-
Total reserves	45,993,241	43,873,175	51,185,691
Reconciliation of net cash provided by operating			
Net result	(257,921)	353,854	832,770
Depreciation	11,077,927	11,682,430	11,583,842
(Profit)/Loss on sale of asset	(43,949)	(167,487)	(165,902)
(Increase)/Decrease in receivables	(4,357,640)	(3,144,732)	(2,718,105)
Increase/(Decrease) in payables	5,080,032	(468,175)	6,732,542
Increase/(Decrease) in employee provisions	200,685	135,951	69,636
Grants/contributions for the development of assets	(8,905,263)	(3,685,283)	(11,822,394)
(Increase)/decrease in UGP non current receivables	(2,475,023)	(7,928,920)	(7,824,038)
Net cash from operating activities	318,848	(3,222,362)	(3,311,649)

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	2022/23 Budget	Grants / Sale	Reserve	Municipal Funds	Reserve
	\$	\$	\$	\$	\$
Drainage					
KFF - Drainage Backflow Devices	200,000	-	-	200,000	-
KFF - River Drainage Replace	95,000	-	-	95,000	-
King Street - Sump Gates	7,500	-	-	7,500	-
Ley-Downey (DWG-4302)	100,000	-	-	100,000	-
SPF - Frasers Lane Pump Replacement	120,000	-	-	120,000	-
SPF - Queen Street Pump Replacement	120,000	-	-	120,000	-
Stormwater Pit Replacement Program	36,300	-	-	36,300	-
Drainage	678,800	-	-	678,800	
Pathways					
Redmond Reserve Stairs	31,000	-	-	31,000	-
Slab Replacement Program	259,700	-	-	259,700	-
Pathways	290,700	-	-	290,700	
Roads					
Albert Street (Rose to Coode)	140,000	-	-	140,000	-
Angelo St Labouchere Rd to Onslow St	121,000	59,262	-	61,738	-
Blamey Place (South to Monash)	450,000	-	-	450,000	-
Bunderra Close (Jackson to Cul-De-Sac)	190,000	-	-	190,000	-
Fairview Gardens (Roscrea to Kilkenny)	165,000	-	-	165,000	-
Fourth Avenue (Banksia to Landsdowne)	216,000	-	-	216,000	-
Goss Ave (Manning to Gillon)	215,000	-	-	215,000	-
Hobbs Ave (Murray to Blamey)	300,000	-	-	300,000	-
Lockhart Street (Davilak to Thelma)	450,000	-	-	450,000	-
Lockhart Street (Manning to Paterson)	90,000	-	-	90,000	-
Market Street (Collins to Dyson)	100,000	-	-	100,000	-
MRRG Coode St (Hensman to Angelo)	163,401	108,934	-	54,467	-
MRRG Henley St (Ley to Canning Hwy)	191,543	127,695	-	63,848	-
MRRG Kent St NB (Beazley to Jackson)	136,954	91,303	-	45,651	-
MRRG Thelma St (McDonald to Coode)	63,869	42,579	-	21,290	-
MRRG Way Rd (Mill Point to Canning Hwy)	169,048	112,699	-	56,349	-
Pennington Street - Cul-de-sac	88,432	-	-	88,432	-
Roseberry Ave - (Shaftesbury to Jameson)	212,000	-	-	212,000	-
ROW 121 Davilak Edgecumbe Clydesdale	50,000	-	-	50,000	-
Shaftesbury & Collins (Douglas to Cann)	230,000	-	-	230,000	-
South Perth Esplanade East	317,000	-	-	317,000	-
South Terrace - Paved Entry off Freeway	250,000	-	-	250,000	-
Tate St (Angelo to Swan)	225,000	-	-	225,000	-
Welwyn Avenue (Hope Av to Unwin)	400,000	-	-	400,000	-
Roads	4,934,247	542,472	-	4,391,775	

CAPITAL WORKS PROGRAM	2022/23 Budget	Grants / Sale	Reserve	Municipal Funds	Reserve
Buildings					
Administration Furniture Replacement	10,000	-	-	10,000	-
Asbestos Replacement Program	20,000	-	-	20,000	-
BLDG-Signage and Roof Anchors	12,000	-	-	12,000	-
Civic Centre - Air Conditioning Replace	80,000	-	-	80,000	-
Como Bowling Club New UAT and Toilet Renovation	200,000	-	-	200,000	-
Electrical Switchboard Replace Program	50,000	-	-	50,000	-
Heritage House - Lighting Upgrade and Minor Works	40,000	-	-	40,000	-
John McGrath Pavilion - Lighting Replacement	20,000	-	-	20,000	-
Manning Bowling Club Toilet and Change Room	69,000	29,019	-	39,981	-
Manning Tennis Club – UAT door widening	38,000	18,000	-	20,000	-
Moresby Hall - Renewal Works	100,000	-	-	100,000	-
Old Mill Theatre - Emergency Lighting	8,500	-	-	8,500	-
Ops Centre - Workshop Upgrade	25,000	-	-	25,000	-
Plant Nursery - Production Room Upgrade	15,000	-	-	15,000	-
Salter Point - Public Toilet Upgrade	45,000	-	-	45,000	-
Timber Floor Resurfacing Program	50,000	-	-	50,000	-
Waterford - Facilities Sewer Connection	100,000	-	-	100,000	-
Buildings	882,500	47,019	-	835,481	
Lighting					
Bill Grayden Reserve - Floodlighting	23,352	2,262	-	21,090	-
James Miller Oval - Floodlighting	309,000	160,350	-	148,650	-
Lighting Replacement Program (General)	70,000	-	-	70,000	-
Manning Bowling Club - Floodlighting Upgrade	36,888	24,592	-	12,296	-
SPF Coode Street - Bike Crossing Lights	60,000	-	-	60,000	-
Lighting	499,240	187,204	-	312,036	
Technology					
Backup and DR Equipment Replacement	100,000	-	-	100,000	-
Network Refresh	70,000	-	-	70,000	-
Ops Centre - Folder Inserter Machine	10,000	-	-	10,000	-
South Perth Library - Digital Screen	20,000	-	-	20,000	-
South Perth Library Management System	40,000	-	-	40,000	-
Technology	240,000	-	-	240,000	
Artworks					
Manning Hub Sculpture, Lorena Grant	150,000	150,000	-	-	-
Moresby Hall/Reserve Public Art Commission	60,000	-	60,000	-	Public Art Reserve
Artworks	210,000	150,000	60,000	-	

CAPITAL WORKS PROGRAM	2022/23 Budget	Grants / Sale	Reserve	Municipal Funds	Reserve
Collier Park Golf Course					
CPGC - Lake Fence Upgrade	70,000	-	-	70,000	-
CPGC - Leach Drain Replacement	45,000	-	-	45,000	-
CPGC - Pines Green Replacement	150,000	-	-	150,000	-
CPGC - Plant & Fleet	205,000	30,000	-	175,000	-
Collier Park Golf Course	470,000	30,000	-	440,000	-
Collier Park Retirement Village (CPRV)					
CPRV - Pathway Rehab	60,000	-	60,000	-	Collier Park Retirement Village
CPV - Unit Refurbishment	535,500	-	535,500	-	Collier Park Retirement Village
Collier Park Retirement Village (CPRV)	595,500	-	595,500	-	-
Plant and Fleet Management					
City of South Perth Plant & Fleet	694,600	180,000	-	514,600	-
Plant and Fleet Management	694,600	180,000	-	514,600	-
Foreshore & Natural Areas					
Osprey Nesting Pole Installation	15,000	-	-	15,000	-
SP - River Wall	50,000	-	-	50,000	-
SPF Mindeerup Tactile Surface Indicators	10,000	-	-	10,000	-
Foreshore & Natural Areas	75,000	-	-	75,000	-
Streetscape					
Angelo Street Landscape	40,000	-	-	40,000	-
Mends Street Harper Terrace Design	10,000	-	-	10,000	-
Pennington Lane Landscape	50,000	-	-	50,000	-
Streetscape	100,000	-	-	100,000	-
Parks and Reserves					
Axford Barker Reserve Playground Replacement	90,000	-	-	90,000	-
Bill Grayden Reserve Playground Replacement	150,000	-	-	150,000	-
Coolidge Reserve Upgrade	85,000	-	-	85,000	-
CoSP Bore & Pump Replacement Program	110,000	-	-	110,000	-
Cricket Facilities Upgrade	36,884	31,105	-	5,779	-
Cricket Practice Nets Replacement	103,494	72,330	-	31,164	-
Godwin Avenue Sump Retrofit	80,000	40,000	-	40,000	-
Hensman Park Court Resurfacing	46,294	31,196	-	15,098	-
Isabella/Craigie Reserve Playground Replacement	90,000	-	-	90,000	-
McDougall Park Lake WSUD	602,390	307,625	-	294,765	-
Park Furniture Replacement Program	50,000	-	-	50,000	-
RES - Irrigation Replacement Program	50,000	-	-	50,000	-
SPF - Hurlingham Playground Replacement	165,692	-	-	165,692	-
Waterford Triangle - Laneway	25,333	-	-	25,333	-
Parks and Reserves	1,685,087	482,256	-	1,202,831	-
Waste Management					
Recycling Centre - Chutes	300,000	-	300,000	-	Waste Management Reserve
Recycling Centre - Park Bin Enclosures	200,000	-	200,000	-	Waste Management Reserve
Recycling Centre - Receptacles Replacement Program	45,000	-	45,000	-	Waste Management Reserve
Recycling Centre - Signage Upgrade	25,000	-	25,000	-	Waste Management Reserve
Waste - Plant & Fleet Replacement Program	185,000	30,000	155,000	-	Waste Management Reserve
Waste Management	755,000	30,000	725,000	-	-

CAPITAL WORKS PROGRAM	2022/23 Budget	Grants / Sale	Reserve	Municipal Funds	Reserve
Local Road Traffic Management					
Angelo/Labouchere Traffic Signal Design	10,000	-	-	10,000	-
Black Spot - Downey / Welwyn	198,333	119,000	-	79,333	-
Black Spot - Labouchere / Alston	176,000	132,000	-	44,000	-
Black Spot - Saunders / Canning Hwy	288,100	216,000	-	72,100	-
Bus Shelter Replacement Program	25,000	25,000	-	-	-
McDonald Street (Preston to Thelma Plate	164,000	-	-	164,000	-
Mends Street (Labouchere LILO Intersection)	5,000	-	-	5,000	-
MPR / Labouchere Raised Platform	5,000	-	-	5,000	-
MPR / Mends Raised Platform & Path Works	40,000	-	-	40,000	-
Richardson/Labouchere Traffic Sig Design	10,000	-	-	10,000	-
Local Road Traffic Management	921,433	492,000	-	429,433	
Parking Facilities					
Parking Management Devices	60,000	-	60,000	-	Parking Facility Reserve
Parking Facilities	60,000	-	60,000	-	
TOTAL	13,092,107	2,140,951	1,440,500	9,510,656	

4(b). Asset Summary

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
Buildings	1,918,000	2,029,202	1,936,794
Information Technology	240,000	50,816	110,000
Infrastructure	9,534,507	7,535,889	7,985,701
Mobile Plant	1,084,600	1,340,987	1,526,590
Plant & Equipment	105,000	426,436	636,656
Other	210,000	124,692	10,000
TOTAL	13,092,107	11,508,022	12,205,741

4(c). Disposal of Assets

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
Asset Sale Proceeds	240,000	348,500	348,500
Net Book Value	(196,051)	(181,013)	(182,598)
Profit / (Loss) on Disposal	43,949	167,487	165,902

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	2022/23 Budget	2021/22 Estimate	2021/22 Budget
By Program	\$	\$	\$
Governance	193,914	532,788	528,249
Law, order and public safety	20,061	20,061	19,837
Health	3,811	3,811	8,253
Education and welfare	85,508	85,508	85,908
Housing	690,860	680,917	684,449
Community amenities	538,994	629,585	665,954
Recreation and culture	3,302,192	3,125,425	3,028,985
Transport	6,241,352	6,603,100	6,560,974
Economic services	1,234	1,234	1,234
Total by program	11,077,927	11,682,430	11,583,842

5(b). Asset Depreciation by Class

By Class			
Buildings - non-specialised	2,089,835	2,065,256	2,071,108
Furniture and equipment	125,809	115,490	121,267
Plant and equipment	105,092	119,944	114,551
Artworks	42,490	40,107	29,241
Information Technology	72,708	125,384	127,537
Mobile Plant	508,111	517,807	497,901
Infrastructure - Roads	3,869,399	4,211,923	4,211,630
Infrastructure - Drainage	686,267	686,272	685,181
Infrastructure - Paths	1,150,482	1,143,294	1,147,970
Infrastructure - Parks	1,661,169	1,634,877	1,551,498
Infrastructure - Foreshore	480,450	595,366	597,467
Infrastructure - Car Parks	228,947	221,920	223,703
Infrastructure - Intangible	57,168	204,789	204,789
Total by class	11,077,927	11,682,430	11,583,842

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 - 110 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:

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

IMPAIRMENT OF ASSETS

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

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

6. INFORMATION ON BORROWINGS

6(a). Borrowings Schedule (External lender WATC)

	Budget Principal 1st July 2022	2022/23 Budget New loans *	2022/23 Budget Principal repayments	2022/23 Budget Interest repayments	Budget Principal outstanding 30 June 2023	Estimate Principal 1st July 2021	2021/22 Estimate New loans	2021/22 Estimate Principal repayments	2021/22 Estimate Interest repayments	Estimate Principal outstanding 30 June 2022	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
City Loans															
Purpose	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture															
227 - Collier Park Golf Course	1,723,913	-	373,564	89,254	1,350,349	2,079,401	-	355,488	109,513	1,723,913	2,079,401	-	355,488	109,513	1,723,913
Transport															
231 - Municipal Works	3,819,974	-	219,694	132,900	3,600,280	4,032,737	-	212,763	140,626	3,819,974	4,032,737	-	212,763	140,626	3,819,974
Economic Services															
Collier UGP	5,216,602	-	1,246,704	173,291	3,969,898	-	5,216,602	-	26,083	5,216,602	-	5,216,602	-	26,083	5,216,602
Manning UGP	5,329,007	-	1,273,568	177,025	4,055,440	-	5,329,007	-	26,645	5,329,007	-	5,329,007	-	26,645	5,329,007
Total City Loans	16,089,496	-	3,113,529	572,471	12,975,967	6,112,138	10,545,609	568,251	302,866	16,089,496	6,112,138	10,545,609	568,251	302,866	16,089,496
Self Supporting Loans															
Recreation and Culture															
228 - South Perth Bowling Club	37,294	-	6,095	1,880	31,199	43,114	-	5,820	2,191	37,294	43,113	-	5,820	2,191	37,294
229 - South Perth Bowling Club	231,290	-	36,143	23,092	195,146	265,879	-	34,589	25,575	231,290	265,879	-	34,589	25,575	231,290
230 - South Perth Bowling Club	56,186	-	6,768	3,181	49,418	62,675	-	6,489	3,586	56,186	62,675	-	6,489	3,586	56,186
Total self supporting loans	324,770	-	49,006	28,153	275,763	371,667	-	46,897	31,352	324,770	371,667	-	46,897	31,352	324,770
	16,414,266	-	3,162,535	600,624	13,251,730	6,483,805	10,545,609	615,148	334,218	16,414,266	6,483,805	10,545,609	615,148	334,218	16,414,266

*Refer to note 6 (c) for internal new loan

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 will drawdown funds from Collier Park Village Residents Offset Reserve for the purpose of funding the South Perth/Hurlingham Underground Power project in the 2022/23 Financial Year. This will be treated as a loan to the Municipal fund, repayment will be in quarterly instalments over 4 years with interest at the WATC rate as at the day the funds are advanced less the government guarantee fee.

Particulars/Purpose	Source	Term	Amount	2022/23	2022/23
			Borrowed	Estimated	Principal
			\$	\$	\$
Underground Power South Perth/Hurlingham	Collier Park Residents Offset reserve	4	6,072,060	68,310	-
			6,072,060	68,310	-

6(d). Unspent Borrowings

The City has no unspent borrowings as at the 30 June 2022 and is not expected to have unspent borrowings as at the 30 June 2023.

6(e). Credit Facilities

	2022/23	2021/22	2021/22
	Budget	Estimate	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

Employee Entitlement Reserve	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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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.

Opening balance	5,074,359	4,938,408	4,900,000
Interest	50,344	22,951	19,636
Transfers in	150,341	113,000	50,000
Funds applied	-	-	-

Closing Balance	5,275,044	5,074,359	4,969,636
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Reticulation and Pump Replacement Reserve	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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This reserve was established to provide funds for the replacement of reticulation and pumps at various parks and gardens.

Opening balance	-	53,071	33,478
Interest	-	230	134
Transfers in	-	-	-
Funds applied	-	(53,301)	(33,612)

Closing Balance	-	-	-
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Community Facilities Reserve	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary community facility projects in future years; alleviating the impacts of intergenerational equity in funding major facilities.

Opening balance	14,968,030	10,680,511	10,744,110
Interest	102,244	36,310	43,055
Transfers in	1,578,403	4,606,209	11,650,208
Funds applied	(5,746,288)	(355,000)	(466,000)

Closing Balance	10,902,389	14,968,030	21,971,373
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Public Art Reserve	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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This reserve was created to quarantine contributions obtained under the Public Art (Percent for Art) policy and to support the creation of public art pieces within City precincts.

Opening balance	400,539	419,504	378,824
Interest	3,159	1,587	1,518
Transfers in	-	46,558	-
Funds applied	(65,000)	(67,110)	(10,000)

Closing Balance	338,698	400,539	370,342
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	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities.

Opening balance	221,622	262,119	249,916
Interest	1,774	1,053	1,002
Transfers in	-	18,450	-
Funds applied	(60,000)	(60,000)	(100,000)
Closing Balance	163,396	221,622	150,917

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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This reserve was established to quarantine monies to be used to attract matching funding from state government with a view towards sharing financial responsibility for maintaining the River Walls.

Opening balance	-	167,708	120,000
Interest	-	-	-
Transfers in	445,978	-	-
Funds applied	-	(167,708)	(120,000)
Closing Balance	445,978	-	-

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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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. In the event that the Collier Park Village Reserve Funds are depleted this reserve is expected to subsidise any operating shortfalls so that the facility's operation do not impose a financial burden upon the City's ratepayers inclusive of capital purchase and refurbishment cost. This reserve will also advance \$6,072,060 as a loan to the municipal fund for the purposes of funding the South Perth/Hurlingham Underground Power project, repayment will be quarterly instalments over 4 years with interest at the WATC rate as at the day the funds are advanced less the government guarantee.

Opening balance	19,760,993	19,744,048	20,493,718
Interest	215,634	68,599	89,943
Transfers in	2,100,000	2,048,346	2,100,000
Funds applied	(8,195,161)	(2,100,000)	(2,100,000)
Closing Balance	13,881,466	19,760,993	20,583,661

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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This reserve accumulates the lease premium and refurbishment levy paid by ingoing residents of the retirement village as well as the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden upon the City's ratepayers.

Opening balance	422,028	917,609	1,229,384
Interest	6,047	3,401	5,057
Transfers in	350,000	346,500	346,500
Funds applied	(767,938)	(845,482)	(573,878)
Closing Balance	10,137	422,028	1,007,063

Waste Management Reserve	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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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.

Opening balance	2,907,144	2,997,531	2,399,044
Interest	41,060	9,613	9,614
Transfers in	100,000	15,000	15,000
Funds applied	(825,000)	(115,000)	(409,490)
Closing Balance	2,223,204	2,907,144	2,014,168

Underground Power Reserve	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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This reserve was established to accumulate funding to support the City's contribution to the undergrounding of existing overhead electrical cables within specified precincts in the City.

Opening balance	118,460	117,987	118,057
Interest	1,190	473	473
Transfers in	-	-	-
Funds applied	-	-	-
Closing Balance	119,650	118,460	118,530

Recreation Aquatic Facilities Reserve	2022/23 Budget	2021/22 Estimate	2021/22 Budget
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The reserve was established to quarantine grants and City funds received for the Recreational Aquatic Facility.

Opening balance	-	-	-
Interest	86,990	-	-
Transfers in	12,546,288	-	-
Funds applied	-	-	-
Closing Balance	12,633,278	-	-

SUMMARY	2022/23 Budget	2021/22 Estimate	2021/22 Budget
Opening balance	43,873,175	40,298,496	40,666,531
Interest	508,443	144,217	170,432
Transfers in	17,271,010	7,194,063	14,161,708
Funds applied	(15,659,387)	(3,763,601)	(3,812,980)
Closing Balance	45,993,241	43,873,175	51,185,691

8. FEES AND CHARGES REVENUE

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
General purpose funding	310,000	326,000	276,000
Law, order and public safety	158,500	164,500	170,500
Health	49,500	36,000	27,000
Housing	1,965,320	1,736,455	1,736,455
Community amenities	8,432,878	7,770,000	7,704,900
Recreation and culture	5,650,354	5,507,684	5,249,432
Transport	1,980,000	1,556,000	1,533,000
Economic services	535,000	580,000	380,000
Total fees and charges	19,081,552	17,676,639	17,077,287

9. GRANT REVENUE

9(a). Grant Revenue - Operating

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
By Program			
Operating grants, subsidies and contributions			
General purpose funding	968,786	916,834	930,834
Health	5,000	-	5,000
Recreation and culture	178,190	452,833	345,900
Transport	579,952	320,000	305,000
Other property and services	-	-	5,000
Total operating grants, subsidies and contributions	1,731,928	1,689,667	1,591,734

9(b). Grant Revenue - Non-Operating

Non-Operating grants, subsidies and contributions			
Recreation and culture	848,772	2,321,863	3,771,489
Transport	1,009,472	946,871	1,050,905
Other property and services	47,019	416,549	-
Total non-operating grants, subsidies and contributions	1,905,263	3,685,283	4,822,394

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

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
The net result includes as revenues:	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	508,443	144,214	170,432
- Other funds	370,220	97,558	119,059
Other interest revenue (refer note 1b)	337,000	368,000	395,000
Total	1,215,663	609,772	684,491
* 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	607,245	739,606	426,080
Total	607,245	739,606	426,080
The net result includes as expenses:			
(c) Auditor's remuneration			
Audit services	70,000	68,000	68,000
Total	70,000	68,000	68,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6)	600,624	334,218	334,218
Total	600,624	334,218	334,218
(e) Elected members remuneration			
Meeting fees	222,416	216,989	216,989
Mayor/President's allowance	64,938	63,354	63,354
Deputy Mayor/President's allowance	16,235	15,839	15,839
Telecommunications allowance	30,800	29,900	31,500
Total	334,389	326,082	327,682
Other Elected Members Expenditure			
Insurance	45,300	41,854	41,854
Training and Conferences	22,500	22,500	22,500
Election Expenses	-	111,000	150,000
Subscriptions	47,000	47,000	47,000
Other Expenses	59,000	34,000	47,011
Depreciation	18,400	46,178	46,178
Total	192,200	302,532	354,543
Total	526,589	628,614	682,225

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
(f) Write-offs			
Write-offs	168,000	120,000	165,000
Total	168,000	120,000	165,000
(g) Low lease expenses			
Lease expenses	20,400	20,400	20,400
Total	20,400	20,400	20,400

11(h). 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 2022/23.

13. INTEREST IN JOINT VENTURE ARRANGEMENTS

It is not anticipated that the City will be party to any Joint Venture Arrangements during 2022/23.

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 2022/23 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

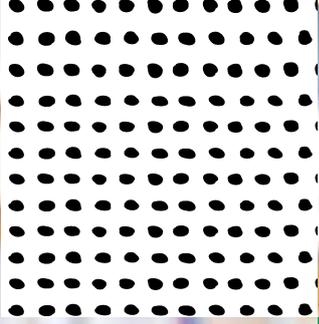
Valuation techniques reflect the current replacement cost of an asset at current service capacity.

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

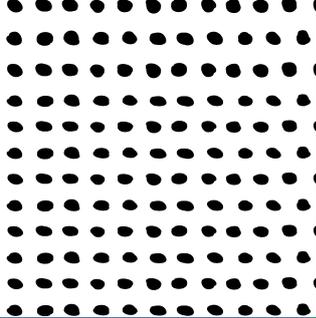
Key Responsibility Area	2022/23 Budget	2021/22 Estimate	2021/22 Budget
Revenue			
Corporate Services			
Finance			
Investment Activities	1,578,708	1,075,992	1,100,711
Financial Services	52,000	52,000	70,000
Rating Services	41,604,045	39,563,198	39,554,198
Property Management - Commercial	311,600	275,000	275,000
Recoverable Costs	36,400	36,400	36,400
Total Revenue - Finance	43,582,753	41,002,590	41,036,309
Governance			
Governance Admin	47,745	25,377	-
Animal Control	149,000	153,000	165,000
Fire Prevention	10,000	10,500	4,500
Parking	1,895,000	1,460,000	1,458,000
District Rangers	9,000	9,000	9,000
Total Revenue - Governance	2,110,745	1,657,877	1,636,500
Corporate Services Total	45,693,498	42,660,468	42,672,809
Development & Community Services			
Collier Park Village			
Collier Park Village	2,256,301	1,909,455	1,908,235
Collier Park Community Centre	6,300	6,000	6,000
Total Revenue - Collier Park Village	2,262,601	1,915,455	1,914,235
Community Development			
Community Projects	21,000	47,500	29,900
Community Events	75,000	41,960	17,500
Summer Events	-	334,500	274,500
Public Art	-	1,100	-
Facility Hire	410,000	390,000	270,000
Recreation Admin	133,390	58,500	41,500
George Burnett Leisure Centre Operations	200,000	200,000	180,000
Total Revenue - Community Development	839,390	1,073,560	813,400
Library			
Library Services	5,500	31,833	11,000
Civic Centre Library	12,050	12,000	12,550
Manning Library	6,550	6,000	6,550
Old Mill	8,000	6,800	5,600
Total Revenue - Library	32,100	56,633	35,700

Key Responsibility Area	2022/23 Budget	2021/22 Estimate	2021/22 Budget
Statutory Planning			
Planning Services	495,000	525,000	425,000
Building Services	450,000	500,000	300,000
Pool Services	85,000	80,000	80,000
Health Services	5,000	-	5,000
Preventative Services	119,500	103,000	97,000
Total Revenue - Statutory Planning	1,154,500	1,208,000	907,000
Strategic Planning			
Strategic Planning	-	120,000	10,000
Total Revenue - Strategic Planning	-	120,000	10,000
Development & Community Services Total	4,288,591	4,373,648	3,680,335
Infrastructure			
Assets & Design			
Environment (Natural & Built)	-	-	1,000
Network Operations	40,000	50,000	35,000
Underground Power	8,150,456	13,645,055	13,595,570
Total Revenue - Assets & Design	8,190,456	13,695,055	13,631,570
Business & Construction			
CPGC	4,612,954	4,486,884	4,349,632
Fleet Management	30,000	30,283	-
Recycling Centre	143,000	-	-
Waste Collection	88,500	1,777,000	1,766,900
Recycling & Waste	7,855,938	5,590,120	5,547,614
Total Revenue - Business & Construction	12,730,392	11,884,287	11,664,146
Programs Delivery			
Building Maintenance	-	1,380	35,000
Works Maintenance	644,952	386,000	365,000
Park Operations	190,000	228,100	194,500
Total Revenue - Programs Delivery	834,952	615,480	594,500
Infrastructure Total	21,755,800	26,194,822	25,890,216
Total Revenue	71,737,889	73,228,937	72,243,360

Key Responsibility Area	2022/23 Budget	2021/22 Estimate	2021/22 Budget
EXPENDITURE			
Office of the CEO			
Office of the CEO	641,179	607,506	644,037
Total Expense - Office of the CEO	641,179	607,506	644,037
Office of the CEO Total	641,179	607,506	644,037
Corporate Services			
Director of Corporate Services			
Corporate Services	257,262	253,983	255,394
Total Expense - Director of Corporate Services	257,262	253,983	255,394
Customer, Communications & Engagement			
Publications	97,000	86,000	86,000
Marketing & Communications	725,734	684,421	680,730
Customer Services Admin	1,159,606	1,115,496	1,154,126
Total Expense - Customer, Communications & Engagement	1,982,340	1,885,917	1,920,855
Finance			
Financial Services	2,562,357	2,623,307	2,723,887
Investment Activities	161,053	171,978	171,978
Rating Services	536,569	240,396	293,896
Recoverable Costs	135,700	143,000	164,900
PreSchools	32,814	32,814	34,915
Total Expense - Finance	3,428,493	3,211,495	3,389,576
Information Technology			
Information Services	5,205,925	4,680,520	4,764,134
Records Management	204,790	198,066	197,266
Total Expense - Information Technology	5,410,716	4,878,586	4,961,400
Governance			
Governance Admin	828,322	732,144	780,923
Animal Control	282,251	277,023	273,494
Fire Prevention	109,209	149,940	155,409
Parking	906,355	769,560	772,285
District Rangers	243,569	256,330	253,177
Council Members	538,616	641,625	682,225
Council Functions	198,994	190,425	203,999
Total Expense - Governance	3,107,315	3,017,046	3,121,512
People & Performance			
Human Resources	1,062,956	1,022,801	1,041,189
Occupational Health & Safety	302,565	198,099	197,386
Organisational Performance	193,835	150,933	205,813
Total Expense - People & Performance	1,559,355	1,371,832	1,444,388
Corporate Services Total	15,745,482	14,618,859	15,093,126

Key Responsibility Area	2022/23 Budget	2021/22 Estimate	2021/22 Budget
Development & Community Services			
Director of Development & Community Services			
Development & Community Services	270,976	259,944	263,444
Total Expense - Director of Dev & Community Services	270,976	259,944	263,444
Community Development			
CCR Admin	579,201	833,254	873,242
Community Projects	590,000	162,859	201,000
Citizens Centre - South Perth	194,363	269,924	174,512
Citizens Centre - Manning	148,876	145,239	150,039
Community Events	584,372	585,962	585,721
Major Events	68,707	725,920	402,915
Summer Events	125,000	160,295	210,000
Functions	94,000	74,900	84,900
Public Art	79,490	58,832	77,883
Facility Hire	614,187	545,868	568,386
George Burnett Leisure Centre Operations	459,339	405,136	408,804
Total Expense - Community Development	3,537,534	3,968,189	3,737,403
Collier Park Village			
Collier Park Village	2,209,018	2,112,622	2,091,069
Total Expense - Collier Park Village	2,209,018	2,112,622	2,091,069
Library			
Civic Centre Library	1,466,697	1,508,418	1,699,789
Manning Library	899,639	841,174	612,193
Old Mill	199,682	126,741	177,514
Heritage House	23,989	23,670	29,370
Total Expense - Library	2,590,007	2,500,003	2,518,866
Statutory Planning			
Planning Services	1,576,690	1,618,391	1,424,489
Compliance	159,483	171,674	181,674
Building Services	327,485	324,746	353,970
Health Services	484,002	470,563	471,200
Analytical Services	10,000	12,300	15,000
Pest Control	60,000	60,000	60,000
Total Expense - Statutory Planning	2,617,659	2,657,674	2,506,332
Strategic Planning			
Strategic Planning	866,046	886,327	1,085,926
Total Expense - Strategic Planning	866,046	886,327	1,085,926
Development & Community Services Total	12,091,239	12,384,759	12,203,040

Key Responsibility Area	2022/23 Budget	2021/22 Estimate	2021/22 Budget
Infrastructure			
Director Infrastructure Services			
Director Infrastructure Services	418,847	330,608	329,679
Infrastructure Services-Planning	375,058	443,003	452,467
Recreation Aquatic Facilities Preliminary Cost	200,000	325,000	-
Total Expense - Director Infrastructure Services	993,905	1,098,611	782,147
Assets & Design			
Asset & Design Administration	339,073	281,605	285,281
Environment (Natural & Built)	494,238	416,233	433,998
Asset Management	349,812	367,663	389,327
Civil Design	668,826	538,279	555,145
Network Operations	250,573	239,914	268,914
Underground Power	8,537,264	13,650,755	13,650,755
Total Expense - Assets & Design	10,639,787	15,494,450	15,583,421
Business & Construction			
CPGC	3,752,512	3,626,982	3,108,074
Business & Construction - Administration	652,907	887,839	849,016
Fleet Management	1,294,114	1,650,669	1,663,115
Recycling Centre	667,871	696,943	808,753
Waste Collection	5,171,990	942,708	957,208
Recycling & Waste	602,597	4,313,939	4,305,939
Total Expense - Business & Construction	12,141,992	12,119,080	11,692,106
Programs Delivery			
Programs Delivery Administration	383,088	369,058	370,649
Building Maintenance	2,576,053	1,859,935	1,825,380
Works Maintenance	9,667,840	9,741,795	9,847,340
Park Operations	9,064,457	8,433,800	8,357,642
Total Expense - Programs Delivery	21,691,438	20,404,589	20,401,010
Infrastructure Total	45,467,123	49,116,729	48,458,683
Total Expenditure	73,945,022	76,727,854	76,398,886
Net Position	(2,207,133)	(3,498,916)	(4,155,526)



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	\$8.00
Rates Enquiry - Settlement Agents	All Applicants	Rates Enquiry only	Exc	\$45.00
Rates Enquiry - Settlement Agents	All Applicants	Full Requisition including Rates	Exc	\$122.00
PLANNING SCHEME				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Town Planning Scheme Text	All Applicants	Each	Exc	\$40.00
Planning Zone Maps	All Applicants	Per Set	Exc	\$100.00
BUILDING ARCHIVE INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Plan Archive Search - Residential	All Applicants	Per Search - Payable in Advance	Exc	\$85.00
Building Plan Archive Search - Commercial	All Applicants	Per Search - Payable in Advance	Exc	\$130.00
Electoral Information				
ROLLS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Full Rate Roll	Not Applicable	Per Copy	Exc	\$358.00
Ward Roll	Not Applicable	Per Copy	Exc	\$123.00

Reproduction of Records				
DIGITAL RECORDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Digital Audio Recording of Council Meeting	All Applicants	Per MP3 on USB	Exc	\$0.00
DOCUMENTS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Photocopy (small volume)	All Applicants	Per Page	Inc	\$0.30
Photocopy (bulk) - by City Staff	All Applicants	Per Hour	Inc	\$43.00
Building Plan - Printing of Plans > A3 Size	All Applicants	Per Sheet	Inc	\$5.00
Supervised access to City Records	All Applicants	Per Hour	Inc	\$42.00

Freedom of Information				
FOI APPLICATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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 no more than \$50,000 but no more than \$500,000	If applicable	Prior to advice being given	Exc	\$100.00
Development Cost no more than \$500,000 but no more than \$2,500,000	If applicable	Prior to advice being given	Exc	\$250.00
Development Cost no more than \$2,500,000 but no more \$5,000,000	If applicable	Prior to advice being given	Exc	\$500.00
Development Cost more than \$5,000,000 but no more than \$21,500,000	If applicable	Prior to advice being given	Exc	\$750.00
Development Cost more than \$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 max fee
Approval for over height fence (clause 6.7 TPS6)	If applicable	Prior to advice being given	Exc	\$147.00
Determining an application to amend or cancel development approval (if amendment would not substantially change the development approval)	All applicants	Per application	Exc	\$295.00
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	\$65.00
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) Standard Development Application	Exc	\$165.00
Advertising Costs	All Applicants	Area 2 Consultation (P301) Complex Development Application	Exc	\$325.00
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

DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Refused Application for Planning Approval	All Applicants	Fee is not refunded	Exc	Fee is not refunded
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	\$800.00

DAP Applications

DAP APPLICATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Minor Amendment - under Reg 17	All Applicants	Per Application	Exc	\$249.00
Band 1 - Development Cost more than \$2,000,000 but no more than \$7,000,000	All Applicants	Per Application	Exc	\$5,815
Band 2 - Development Cost more than \$7,000,000 but no more than \$10,000,000	All Applicants	Per Application	Exc	\$8,977
Band 3 - Development Cost more than \$10,000,000 but no more than \$12,500,000	All Applicants	Per Application	Exc	\$9,767.00
Band 4 - Development Cost more than \$12,500,000 but no more than \$15,000,000	All Applicants	Per Application	Exc	\$10,045.00
Band 5 - Development Cost more than \$15,000,000 but no more than \$17,500,000	All Applicants	Per Application	Exc	\$10,324.00
Band 6 - Development Cost more than \$17,500,000 but no more than \$20,000,000	All Applicants	Per Application	Exc	\$10,604.00
Band 7 - Development Cost more than \$20,000,000	All Applicants	Per Application	Exc	\$10,883.00

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	\$73 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	
SOUTH PERTH/HURLINGHAM NETWORK CHARGE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Residential/Commercial GRV <13,200	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 1 of 5 (\$3,000/5=\$600 per year for 5 years)	Exc	\$3,000.00

SOUTH PERTH/HURLINGHAM NETWORK CHARGE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Residential/Commercial GRV 13,201 - 26,600	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 1 of 5 (\$4,300/5=\$860 per year for 5 years)	Exc	\$4,300.00
Residential/Commercial GRV 26,601 - 50,000	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 1 of 5 (\$6,100/5=\$1,220 per year for 5 years)	Exc	\$6,100.00
Residential/Commercial GRV > 50,000	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 1 of 5 (\$6,100.00 + 20 cents per \$ GRV > \$50,000/5 = \$1,220 + 4 cents per \$ GRV > 50,000 charge per year for 5 years)	Exc	\$ 6,100.00 + 20 cents per \$ GRV > 50,000
Other - Large properties that are not held or used as Residential or Commercial	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 1 of 5 (\$18,300/5=\$3,660 per year for 5 years)	Exc	\$18,300.00
*If the property is sold the outstanding network charge is recovered at property settlement.			Inc	
SOUTH PERTH/HURLINGHAM CONNECTION FEE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Connection Fee - 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	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 1 of 5 (\$0 - \$750/5=\$0 - \$150 per year for 5 years)	Exc	Between \$0 - \$750.00
*If the property is sold the outstanding connection fee is recovered at property settlement.			Inc	

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	\$11.00
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	\$33.00
Interest on Overdue ESL	If Applicable	Per Annum	Exc	7.00%
Debtors Direct Payment Arrangements	If Applicable	Per Application	Exc	\$33.00
External Debt Collection Administration Fee	If Applicable	Per Application	Exc	\$44.00
Refund Fee	If Applicable	Only if Due to Ratepayer Error	Exc	\$22.00
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	\$47.00
Reprint of Rate Notice (electronic and hardcopy)	All Applicants excl pensioners and seniors	Per Notice	Exc	\$17.00

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 - \$5.00
Level 2 - Low Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$6.00 - \$15.00
Level 3 - Moderate Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$16.00 - \$40.00
Level 4 - High Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$41.00 - \$75.00
Level 5 - Very High Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$76.00 - \$100.00
Level 6 - Significant Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$101.00 - \$150.00
Level 7 - Substantial Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$151.00 - \$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	Fee is equivalent to the amount of interest earned for the duration of the Deposit.
ADMINISTRATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Other Support - Outside Office Hours	All Applicants	Outside Civic Centre Office Hours	Inc	Minimum 3 hour call-out fee (\$600) and an additional \$200 for each part hour thereafter
Request to Re-issue a Replacement Cheque	All Applicants	Per Cheque	Exc	\$20.00
Other Support - During Office Hours	All Applicants	During Civic Centre Office Hours	Inc	Minimum 3 hour call-out fee (\$300) and an additional \$100 for each part hour thereafter

BUILDING AND DEMOLITION APPROVALS

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

BUILDING APPROVAL CERTIFICATES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Approval - Extend Effective Time	All Applicants	Minimum Fee	Exc	As determined by State Government
Occupancy Permit for Completed Building	All Applicants	Minimum Fee	Exc	As determined by State Government
Occupancy Permit for Registration of Strata Scheme	All Applicants	Minimum Fee	Exc	As determined by State Government
Occupancy Permit for Plan of Re-Subdivision	All Applicants	Minimum Fee	Exc	As determined by State Government
Modify Occupancy Permit for Temporary Additional Use of Building	If Applicable	Minimum Fee	Exc	As determined by State Government
Replacement Occupancy Permit - Existing Building	If Applicable	Minimum Fee	Exc	As determined by State Government
Replacement Occupancy Permit - Permanent Change of a Building's Classification or Use	If Applicable	Minimum Fee	Exc	As determined by State Government
Temporary Occupancy Permit - Incomplete Building	If Applicable	Minimum Fee	Exc	As determined by State Government
Occupancy Permit - Building with Unauthorised Work	If Applicable	Minimum Fee	Exc	As determined by State Government
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	As determined by State Government
Occupancy Permit - Extend Effective Time	If Applicable	Minimum Fee	Exc	As determined by State Government

RETROSPECTIVE APPROVALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Minimum Fee	Exc	As determined by State Government
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	As determined by State Government
Strata Unit	All Applicants	Minimum Fee	Exc	As determined by State Government
Strata Unit	All Applicants	Per Unit with 10 Unit Minimum	Exc	As determined by State Government
DEMOLITION APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Minimum Fee	Exc	As determined by State Government
Class 2 - 9 Buildings	All Applicants	\$110.00 Per Storey	Exc	As determined by State Government
Demolition Bond (per dwelling)	All Applicants	Refundable provided there is no damage to City property.	Exc	\$1,000.00
Demolition Approval - Extend Effective Time	If Applicable	Minimum Fee	Exc	As determined by State Government

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	As determined by State Government

BUILDING SERVICES LEVY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Demolition Permit	All Applicants	Minimum \$61.65 or 0.137% value of work over \$45,000	Exc	As determined by State Government
Occupancy Permit under S.46 and modification under S.48 of Building Act	All Applicants	No Levy Payable	Exc	As determined by State Government
Occupancy permit or building approval certificate for approved building work under S47, 49, 50 or 52 of Building Act	All Applicants	Minimum	Exc	As determined by State Government
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	As determined by State Government
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	As determined by State Government

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
Commercial Development Valued equal to or greater than \$ 2.0 m.	All Applicants	Refundable provided there is no damage to City property	Exc	\$10,000.00
Site Inspection Fee	All Applicants	Per Bond	Inc	\$170.00

Swimming Pool Licence

INSPECTION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Annual Levy	All Applicants	Charged over 4 Year Cycle	Exc	\$33.00
Private Swimming Pool Inspection	All Applicants	Per Inspection	Exc	\$58.45
Private Swimming Pool Inspection - 'One-off' (outside routine inspection program)	All Applicants	Per Inspection	Inc	\$130.00
Compliance Inspection Report	If Applicable	Per Inspection	Exc	\$60.00

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	\$175.00
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	\$65.00
Traffic Count - New (works only undertaken on individual basis and as workload permits)	All Applicants	Per Application	Inc	\$325.00
Traffic Count - existing per classified report	All Applicants	Per Application	Inc	\$45.00
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	\$220.00
Remedial Audit of Non Conforming Site TMP	If Applicable	Required where site is found to be Non Conforming	Inc	\$220.00
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	\$110.00

TRADING LICENCES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vendor Trading Licence (per week)	All Applicants	Per Week	Exc	\$269.00
Vendor Trading Licence (monthly)	All Applicants	Per Month	Exc	\$325.00
Trading Licence - Concession - Manning Farmers Market Event	If Applicable	Per Annum	Exc	\$11,083.00
Personal Trainer Trading Licence (Multiple Sites - annual)	All Applicants	Per Annum	Exc	\$1,185.00
Food Vendor Trading Licence (annual)	All Applicants	Per Annum	Exc	\$1,700.00
Non Food Vendor Trading Licence (annual)	All Applicants	Per Annum	Exc	\$1,185.00
Trading Licence - Concession - Community or School Events (per day)	If Applicable	Per Day	Exc	\$70.00
Trading Licence - Concession - Manning Farmers Market (annual, per stall)	If Applicable	Per Day	Exc	\$75.00
Vendor Trading Licence (per quarter)	All Applicants	Per three months	Exc	\$485.00
Vendor Trading Licence application - charitable or not for profit organisation	All applicants	Per Day	Exc	\$0.00
Vendor Trading Licence application - entertainer / performer	All applicants	Per Day	Exc	\$30.00
FOOD PREMISES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Business Notification fee once off	All Applicants	Per Year	Exc	\$65.00
Low Risk food Business	If Applicable	Annual surveillance fee	Inc	\$135.00
Medium Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$269.00
High Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$538.00
Food business reinspection fee	If Applicable	Per Inspection	Exc	\$135.00
Overdue Food Business Annual Surveillance Fee	If Applicable	Per Month	Exc	\$54.00
Food Premises construction, fit-out, amendment, refurbish or alterations - assessment of plans and final inspection	All Applicants	Per Application	Exc	\$130.00
Food Business Registration Fee	All applicants	On Registration	Exc	\$200.00

FOOD PREMISES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exempted food business (per Food Act - fundraising/community and charitable organisations are exempted)	All applicants	On notification	Exc	\$0.00
Very low risk/charitable or community service food business, sporting clubs, P&C Canteens, Social Clubs	All applicants	On notification	Exc	\$0.00
Food Safety Program verification fee	All applicants	on application	Exc	\$320.00
Food condemnation assessment	All applicants	Per hour (min 1hr)	Inc	\$80.00
ALFRESCO DINING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Alfresco Dining Licence - new application	If Applicable	Per application	Exc	\$162.00
Alfresco Dining Licence - fee per seat (pro rata calculated on a monthly basis or part thereof, for nay period prior to 30 June each year)	All Applicants	Per Chair	Exc	\$65.00
Alfresco dining licence - application for renewal of licence	All Applicants	Per Year	Exc	\$65.00
Alfresco dining licence - application for transfer of licence	If Applicable	Upon Transfer	Exc	\$65.00

Advisory & Sampling Services

FOOD & WATER				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Premises Written Report to Settlement Agent	All Applicants	On request	Exc	130.00

INSPECTORIAL SERVICES

Health Services				
PREMISES INSPECTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Lodging House annual registration	All Applicants	Annual Inspection	Exc	\$215.00
LIQUOR LICENCING & GAMING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Gaming and Wagering Commission Act 1987 Certificate s55	If Applicable	Per application	Exc	\$92.00
Liquor Control Act 1988 Certificate s39	If Applicable	Per application	Exc	\$175.00
MISCELLANEOUS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hairdressing / Skin Penetration New Establishment application fee	All applicants	On application	Exc	\$100.00
Offensive trade establishment	All applicants	On application	Exc	Fees as per Health (Offensive Trades Fees) Regulations 1976
GREY WATER SYSTEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Local government Application fee	All Applicants	Per Instance	Exc	\$118.00
Fee for the grant of a permit to use apparatus	All Applicants	Per Instance	Exc	\$118.00
Local Government report fee	If Applicable	Per Instance	Exc	\$118.00
PUBLIC BUILDINGS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Public Building Form 1 Application - building for which a building permit is required	All applicants	On application	Exc	\$0.00
Public Building Form 1 Application - building for which a building permit is not required	All applicants	On application	Exc	\$400.00
Public Building Form 1 Application 50 persons or less and/or not-for-profit/charitable organisation - Building	All applicants	On application	Exc	\$0.00

PUBLIC BUILDINGS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Public Building Form 1 Application Event or less than or equal to 1000	All applicants	On application	Exc	\$160.00
Public Building Form 1 Application - Event greater than 1000	All applicants	On application	Exc	\$400.00
Public Building Form 1 Application Not-for-profit/Charitable Organisation - Event	All applicants	On application	Exc	\$0.00
Public Building Form 1 Application temporary public building high risk (incl. but not limited to events)	All applicants	On application	Exc	\$871.00
Public Building Form 3 Application to Vary Certificate of Approval	All applicants	On application	Exc	\$100.00

Noise Management

NOISE MANAGEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Non-complying Event Application fee - Reg 18. 59-21 days prior plus 25% late fee	All applicants	125% of application fee	Exc	\$1,250.00
Non-complying Event Application fee - <21 days prior plus %25 late fee (extenuating circumstances if allowed by CEO)	All applicants	Maximum fee	Exc	\$1,250.00
Overtime rates where applicable - Reg 18(8) (for charitable and not for profit events only)	If applicable	Maximum fee	Exc	\$1,050.00
Approved venue application - Reg 19B	All applicants	per application, maximum fee	Exc	\$15,000.00
Notifiable event at an approved venue late fee - Reg 19D	All applicants	59-21 days prior	Exc	\$500.00
Notifiable event at an approved venue late fee if CEO accepts - Reg 19D	All applicants	<21 days prior	Exc	\$500.00
Reg 14A(7) - application for approval of noise management plan submitted under sub regulation 3 (CEO discretion to waive or reduce)	All applicants	On application	Exc	\$500.00

WASTE MANAGEMENT

Recycling Centre - Green Waste				
ALL ADMINISTRATION FEE ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Reissue of Recycling Centre Voucher	All Applicants excluding pensioners and seniors	Per Notice	Inc	\$17.00
Establishment/Replacement fee - 240/360 litre bin	All new bin services	Per receptacle	Inc	\$110.00
Establishment/Replacement Fee- 660 litre bin	All new bin services	Per receptacle	Inc	\$480.00
Replacement fee for missing/stolen bin - 1100L (pre-existing services only)	Resident User	Per bin	Inc	\$600.00
Standard waste collection service charge	Residential & Commercial	Per bin service (1 x 240L General & 1 x 240L Recycling bin or per part equivalent service for larger bin types)	Inc	\$350.00
Non-rateable standard waste collection service charge 240L	Non-rateable properties	Per bin service (1 x 240L General & 1 x 240L Recycling bin or per part equivalent service for larger bin types)	Inc	\$482.00
Residential & commercial standard waste collection service charge 660L	Residential & Commercial	Per bin service (1 x 660L General & 1 x 660L Recycling bin)	Inc	\$1,050.00
Non-rateable standard waste collection service charge 660L	Non-rateable properties	Per bin service (1 x 660L General & 1 x 660L Recycling bin)	Inc	\$1,446.00
Residential and commercial standard waste collection service charge 1100L	Residential & Commercial	Per bin service (1 x 1100L General & 1 x 1100L Recycling bin)	Inc	\$1,750.00
Non-rateable standard waste collection service charge 1110L	Non-rateable properties	Per bin service (1 x 1100L General & 1 x 1100L Recycling bin)	Inc	\$2,410.00
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	\$50.00

RESIDENT ACCESS (PROOF REQUIRED)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$100.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$200.00
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	\$60.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$120.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$240.00

Recycling Centre - General Waste				
ALL ADMINISTRATION FEE ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Reissue of Recycling Centre Voucher	All Applicants excluding pensioners and seniors	Per Notice	Exc	\$17.00
Establishment/Replacement fee - 240/360 litre bin	All new bin services	Per receptacle	Exc	\$110.00
Establishment/Replacement Fee- 660 litre bin	All new bin services	Per receptacle	Exc	\$480.00
Replacement fee for missing/stolen bin - 1100L (pre-existing services only)	Resident User	Per bin	Exc	\$600.00
Standard waste collection service charge	Residential & Commercial	Per bin service (1 x 240L General & 1 x 240L Recycling bin or per part equivalent service for larger bin types)	Exc	\$350.00
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	\$100.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$200.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$400.00
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	\$110.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$220.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$440.00

Recycling Centre - Specified Items				
ALL SPECIFIED ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
220L Compost Bin	Residents Only	Per Item	Inc	\$50.00
Compost Tumbler	Residents Only	Per Item	Inc	\$160.00
Bokashi One Mix 1kg	All Users	Per Item	Inc	\$12.00
White bag supply	Residents Only	Per Item	Exc	\$5.00
Car Tyres - Max 4	All Users	Per Tyre	Inc	\$16.00
Light Truck Tyres - Max 4	All Users	Per Tyre	Inc	\$26.00
Car Tyres with Rim Attached	All Users	Per Tyre	Inc	\$24.00
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	\$45.00
Mattress - 2	All Users	Each	Inc	1 general tip pass
TV or Computer Monitors	All Users	Each	Inc	No additional charge
Small Item Charge	All Users	Per Item	Inc	\$5.00
Fridge, Air Con, Freezer (De-Gassing Fee)	All Users	Per Item	Inc	\$25.00
Bokashi One Bucket incl. 1kg of Mix	Residents Only	Per Item	Inc	\$60.00

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	\$45.00
SOUTH PERTH COMMUNITY HALL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hall - Social Use (weddings, parties, quiz nights, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$110.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$75.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Individual	Per Hour	Inc	\$118.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$115.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Commercial	Per Hour	Inc	\$190.00
HALLS & SPORTING PAVILIONS (INCL JOHN MCGRATH HALL, EXCL JOHN MCGRATH PAVLION)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Rooms - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$23.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$31.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$34.00
Halls - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$37.00
Halls - Social Use (weddings, parties, quiz nights, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$50.00
Halls - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$55.00
Halls - Social Use (weddings, parties, quiz nights, etc.)	Individual	Per Hour	Inc	\$70.00
Halls - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$60.00
Halls - Social Use (weddings, parties, quiz nights, etc.)	Commercial	Per Hour	Inc	\$80.00
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	\$40.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$95.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$70.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Individual	Per Hour	Inc	\$105.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$85.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Commercial	Per Hour	Inc	\$115.00
JOHN MCGRATH PAVILION ONLY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Whole Pavilion - General Use (meetings, seminars, etc.)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$40.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$65.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$60.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$70.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$80.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc.)	Commercial	Per Hour	Inc	\$85.00
MANNING MEETING ROOM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Rooms - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$31.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$28.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$21.00

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 - \$200
Cleaning Fee - Type 2 Activity with alcohol	All Users	Per Occasion	Inc	\$200 - \$300
Late Booking Fee	All Users	Per Instance	Inc	\$60.00
Booking Cancellation Fee	All Users	Per Instance	Inc	\$60.00
Replacement Security Swipe	All Users	Per Instance	Inc	\$50.00

Old Mill				
EDUCATION CENTRE AND GROUNDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Education Centre - up to 40 people	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$26.00
Education Centre - up to 40 people	Individual	Per Hour	Inc	\$36.00
Education Centre - up to 40 people	Commercial	Per Hour	Inc	\$46.00
Old Mill Grounds - up to 150 people	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$46.00
Old Mill Grounds - up to 150 people	Individual	Per Hour	Inc	\$51.00
Old Mill Grounds - up to 150 people	Commercial	Per Hour	Inc	\$56.00
Education Centre and Grounds	Not for Profit (NFP) Incorporated Group	per hour	Inc	\$72.00
Education Centre and Grounds Charges	Individual	per hour	Inc	\$87.00
Education Centre and Grounds Charges	Commercial	per hour	Inc	\$102.00

South Perth Library Meeting Room				
MEETING ROOM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Room	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$40.00
Meeting Room	Individual	Per Hour	Inc	\$60.00
Meeting Room	Commercial	Per Hour	Inc	\$75.00
John McGrath Meeting Room	Not for Profit (NFP) Incorporated Group	Per hour	Inc	\$21.00
John McGrath Meeting Room	Individual	Per hour	Inc	\$28.00
John McGrath Meeting Room	Commercial	Per hour	Inc	\$31.00

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	\$75.00
4 Courts - Peak Period	All Users	Per Hour	Inc	\$85.00
ALL SPORTS				
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	\$40.00
Full Court - Off Peak Period	All Users	Per Hour	Inc	\$40.00
Full 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	\$30.00
Seminar Room 1 & 2 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$40.00
Seminar Room 1 & 2 - Off Peak Period	Social Activities	Per Hour	Inc	\$40.00
Seminar Room 1 & 2 - Peak Period	Social Activities	Per Hour	Inc	\$50.00
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				
ACTIVE SPORTING RESERVES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
All public open space used for sporting training and competition purposes (e.g. Ernest Johnson Reserve, James Miller Oval, George Burnett Park, Challenger Reserve)	Training and playing	Per Hour	Inc	\$23.00
All public open space (Bill Grayden Reserve, Morris Mundy Reserve, Richardson Park, Ryrie Reserve, Comer Reserve etc.)	Training and playing	Per hour	Inc	\$23.00
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	Replaced with new hourly rate
Senior Player	Playing but not training on Reserve	Per Player for the Season	Inc	Replaced with new hourly rate
Senior Player	Training and playing on Reserve	Per Player for the Season	Inc	Replaced with new hourly rate
Pre Season Fee	All applicants	Per Club per Week	Inc	Replaced with new hourly rate
Multiple Sports Season	Sporting Clubs	Per Seasonal Fees	Inc	Replaced with new hourly rate

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
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	\$8,500 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	\$300.00
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	\$39 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	\$130.00
Site Inspection - for damage to parks infrastructure	All Applicants	Per annum	Exc	\$130.00
PRIVATE VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per hire	Inc	\$180.00
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$190.00
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$350.00
COMMERCIAL VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Inc	\$600.00
Fee - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$1,000.00
Bond - Car or Van or Utility	All Applicants	Per Day - Non Refundable	Exc	\$1,000.00
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$1,200.00
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Exc	\$2,000.00
Bond - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Exc	\$2,500.00
Bond - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$3,000.00
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	\$16.00
Footgolf - 18 holes, Family	Family (2 adults and 2 children)	Per round	Inc	\$47.00
Weekdays - 9 Holes	All Users	Per Round	Inc	\$26.00
Weekdays - 18 Holes	All Users	Per Round	Inc	\$35.00
Weekdays - Changeover	All Users	Per Round	Inc	\$9.00
Weekdays Off-peak Promotional - 9 Holes	All Users	Per Round	Inc	\$18.00
Weekends/Public Holidays - 9 Holes	All Users	Per Round	Inc	\$30.00
Weekends/Public Holidays - 18 Holes	All Users	Per Round	Inc	\$43.50
Weekends/Public Holidays - Changeover	All Users	Per Round	Inc	\$15.00

MINI GOLF				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekday mini golf - Adult	All Users	Per Round	Inc	\$16.00
Weekend/Public Holiday mini golf - Adult	All other users	Per Round	Inc	\$21.00
Weekday mini golf - Concession Student	Students/Seniors	Per Round	Inc	\$12.00
Weekday mini golf - Family Rate	Family (2 adults, 2 children)	Per Round	Inc	\$40.00
Weekday mini golf - Additional Child	Under 18 accompanying family rate	Per Round	Inc	\$7.00
Weekend/Public Holiday mini golf - Additional Child	U18 accompanying family rate	Per Round	Inc	\$7.00
Weekend/Public Holiday mini golf - Concession Student	Students/Seniors	Per Round	Inc	\$14.00
Weekend/Public Holiday mini golf - Family Rate	Family (2 adults, 2 children)	Per Round	Inc	\$51.00
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	\$9.00
Mini golf - Exclusive Corporate Hire (1.5 hours)	Full Facility	Exclusive access 1.5 hours	Inc	\$1,800.00
Mini golf - Exclusive Corporate Hire (2.5 Hours)	Full Facility	Exclusive access 2.5 hours	Inc	\$2,800.00
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
Promotional	All users	Per round	Inc	\$10.00

GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Minor Works - Changeover	All Users	Per Round	Inc	\$9.00
Weekend/Public Holiday Minor Works - Changeover	All Users	Per Round	Inc	\$15.00
Weekdays Minor Works Students/Seniors - Changeover	Students/Seniors	Per Round	Inc	\$9.00
Weekends/Public Holidays Renovation Period - Changeover	All Users	Per Round	Inc	\$15.00
Weekdays Minor Works - 9 holes	All Users	Per Round	Inc	\$24.00
Weekdays Minor Works - 18 holes	All Users	Per Round	Inc	\$33.00
Weekends/Public Holidays Minor Works - 9 holes	All Users	Per Round	Inc	\$28.00
Weekends/Public Holidays Minor Works - 18 holes	All Users	Per Round	Inc	\$41.50
Weekdays Minor Works Students or Seniors - 9 Holes	Students / Senior	Per Round	Inc	\$18.00
Weekdays Minor Works Students or Seniors - 18 Holes	Students / Senior	Per Round	Inc	\$25.00
GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Students or Seniors - 9 Holes	All Users	Per Round	Inc	\$20.00
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	\$9.00
Footgolf - 18 holes	U18 and students	Per round	Inc	\$11.00
Weekdays Students or Seniors - 18 Holes	All Users	Per Round	Inc	\$27.00
Weekdays Students or Seniors - Changeover	All Users	Per Round	Inc	\$9.00
Weekdays Renovation Concession - 9 Holes	All Users	Per Round	Inc	\$15.00
Weekend Off-Peak promotional - 9 Holes	All Users	Per Round	Inc	\$17.00
Weekdays Renovation Concession - 18 Holes	All Users	Per Round	Inc	\$23.00
Weekdays Renovation Concession - Changeover	All Users	Per Round	Inc	\$9.00

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	\$6.50
Internet Guest Pass	All Users	Per 30 Minutes	Inc	\$1.00
Library Events	All Users	Per Event - Individually Priced	Inc	From \$7.70
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	\$8.50
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	\$2.00
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/Mindeerup 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
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
Surrender of Dog	All Applicants	Per Instance	Inc	\$350.00
Consent to Keep more than 2 Dogs	All Applicants	Per Application	Exc	\$110.00
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

DOG CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Dangerous Dog Sign	All Applicants	Each	Inc	\$50.00
Barking Dog Collar Hire	All Applicants	Per 2 Week Hire	Inc	\$50.00
Barking Dog Collar - Refundable Deposit	All Applicants	Refundable	Exc	\$100.00
Barking Dog Collar - Late Return Penalty	All Applicants	Per Day	Inc	\$30.00

Cats

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	\$110.00
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	\$110.00
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

CAT CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Transport Cat Back to Owner	All Applicants	Per Instance	Exc	\$100.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$100.00
Euthanasia of Cat by Qualified Veterinarian	All Applicants	Per Instance	Inc	\$200.00

Other Animals				
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	\$30.00
Trap Hire - Late Return Penalty	All Applicants	Per Day	Inc	\$30.00
Replacement Animal Tags	All Applicants	Per Tag	Exc	\$5.00

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	\$9.00
5 Metre Timed Bay - Monday to Sunday	All Applicants	Per Day	Inc	\$9.00
Establishment Fee - General	All Applicants	Per Agreement	Exc	\$110.00
CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 5 - Heritage House Mends St	All Users	Marked Bays Only	Inc	No charge

CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 8 - South Perth Senior Citizens Centre	All Users	Marked Bays Only	Inc	No charge
No 9 - South Perth Community Centre - Lower	All Users	Marked Bays Only	Inc	No charge
No 10 - Civic Centre	All Users	Marked Bays Only	Inc	No charge
No 12 - Mill Point Jet Ski	All Users	Marked Bays Only	Inc	First hour free, \$2.60 per hour thereafter, \$9 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, \$2.60 per hour thereafter, \$9 all day
No 16 - Hurlingham Rd	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter, \$9 all day
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

CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 30 - George Burnett Leisure Centre	All Users	Marked Bays Only	Inc	No charge
No 31 - Manning Tennis Club	All Users	Marked Bays Only	Inc	No charge
No 32 - Manning Community Centre	All Users	Marked Bays Only	Inc	No charge
No 33 - Manning Senior Citizens Centre	All Users	Marked Bays Only	Inc	No charge
No 34 - Challenger Reserve	All Users	Marked Bays Only	Inc	No charge
No 35 - Welwyn Avenue Shopping Centre	All Users	Marked Bays Only	Inc	No charge
No 36 - Curtin University Rowing Club	All Users	Marked Bays Only	Inc	No charge
No 37 - Amherst St	All Users	Marked Bays Only	Inc	No charge
No 38 - Old Manning Library	All Users	Marked Bays Only	Inc	No charge
No 39 - Penrhos College	All Users	Marked Bays Only	Inc	No charge
No 3 - Windsor Park - Labouchere Rd	All Users	Hourly Rates as Marked	Inc	First hour free, \$3.10 per hour thereafter
No 6 - Richardson Reserve	All Users	Hourly Rate	Inc	First hour free, \$2.60 per hour thereafter, \$9 all day
No 15 - Coode St Boat Ramp	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter, \$9 all day
SPE 3 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
SPE 4 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
No 2 - Zoo Parking - Mill Point Rd	All Users	Day and Night Rate	Inc	\$6 per day, \$2.60 per hour (night)
SPE 11 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter, \$9 all day

CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 11 - Miller's Pool	All Users	Marked Bays Only	Inc	First hour free, \$2.60 per hour thereafter, \$9 all day
ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Angelo Street	All Users	Hourly Rates as Marked	Inc	\$2.60 per hour, \$7.00 all day
Onslow Street	All Users	Hourly Rates as Marked	Inc	\$2.60 per hour, \$7.00 all day
SPE 1 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
SPE 2 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$2.60 per hour thereafter
SPE 5 - South Perth Esplanade	All Users	Hourly rate as Marked	Inc	First hour free, \$2.60 per hour thereafter
SPE 6 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
SPE 7 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$2.60 per hour thereafter
Ray Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
Darley Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
Charles Street - North Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter

ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hardy Street - North Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
Lyall Street - North Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
Richardson Street - South Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter, \$9.00 all day
Bowman Street - North Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.60 per hour thereafter
PRIVATE PARKING AGREEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Zoo Parking Agreement	All Users	Per Agreement	Inc	\$30.00
Establishment Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$250.00
Annual Renewal Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$180.00
Private Parking Sign - Small	All Applicants	Per Sign	Inc	\$75.00
Private Parking Sign - Medium	All Applicants	Per Sign	Inc	\$95.00
Private Parking Sign - Large	All Applicants	Per Sign	Inc	\$200.00
Signage Establishment Fee	All Applicants	Per Sign Erected or Removed	Inc	\$220.00
Establishment Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$550.00
Annual Renewal Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$275.00
Consideration of Review of Infringement	If Applicable	Only where legitimate reason exists	Exc	\$30 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	\$120.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Marked Bay	Inc	\$9.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Timed Bay	Inc	\$9.00
Monday - Sunday	All users	Per Day - Melville Parade Reserve off street parking	Inc	\$9.00

NEIGHBOURHOOD AMENITY

Noise Management				
NOISE MONITORING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Noise monitoring fee per officer per hour	All applications	Where after hours and min 2 officers required, fee is per officer per hour (min 1hour)	Exc	\$173.00
NOISE EXEMPTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Non-complying event application fee-Reg 18 (6) > 60 days to event	All applications	Per application	Exc	\$1,000.00
Out of hours construction work assessment of noise management plan	All applicants	Per application	Exc	\$100.00

Impounded Items				
VEHICLES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vehicle Administration Fee	All Applicants	Per Instance	Exc	\$190.00
Vehicle Towage Fee	All Applicants	Per Instance	Exc	Contract rate
Vehicle Daily Impound	All Applicants	Per Instance	Exc	\$35.00
OTHER ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Impounded Sign	All Applicants	Per Instance	Exc	\$200.00
Impounded Trolley	All Applicants	Per Instance	Exc	\$200.00
Impounded Misc Item	All Applicants	Per Instance	Exc	\$200.00

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
Commercial Advertising on Road Reserves	All Applicants	Per Application	Exc	Negotiated
Application to Display Signage in Public Place	All Applicants	Per Application	Inc	\$65.00

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	\$175.00
SITE INSPECTIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Inspection for Damage to City Infrastructure	All Applicants	Per Half Hour after First Hour	Exc	\$65.00
Site Inspection for Damage to City Infrastructure	All Applicants	Minimum	Exc	\$130.00

Crossings				
CROSSING - CITY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$175.00
Removal of Mountable Kerb	If Applicable	Per Metre - Min Fee \$108	Inc	\$12.50
Install Additional Crossing	All Applicants	Per Crossing	Inc	Contract rate + 10%
Cutting of Concrete	If Applicable	Per Metre - Min Fee \$110	Inc	\$21.00 / 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	\$55.00
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	\$175.00
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	\$175.00
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	\$15.00
Supply & Lay Slab Path	All Applicants	Per Slab - Min Fee \$130	Inc	\$25.00
SLAB PATHS - 600 * 600 * 75MM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Relay Slab Paths	All Applicants	Per Slab - Min Fee \$135	Inc	\$20.00
OTHER PAVING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Concrete Removal	All Applicants	Per Square Metre - Min Fee \$190	Inc	\$30.00
Brick Paving	All Applicants	Per Square Metre - Min Fee \$300	Inc	\$75.00
Road Reinstatement	All Applicants	Per Square Metre - Min Fee \$185	Inc	\$75.00
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	\$150.00
Plate Compactor - Without Operator	If Applicable	Min Fee \$190	Inc	\$150.00
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	\$60.00
Day Labour	If Applicable	Per Hour	Inc	\$65.00
Supervision	If Applicable	Per Hour	Inc	\$85.00
DISBURSEMENTS & SUNDRIES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Photographs	If Applicable	Each	Exc	\$5.00
Hazard Reminder Notifications	If Applicable	Each	Exc	\$50.00
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	\$15.00
Sign Hire	If Applicable	Per Item - Per Day	Inc	\$20.00

TRAFFIC MANAGEMENT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Mobilisation and Demobilisation	If Applicable	Establishment Fee	Inc	\$150.00

SITE MANAGEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Safety Cone Hire	If Applicable	Per Item - Per Day	Inc	\$7.50

STREETSCAPE MANAGEMENT

Street Trees				
DESIRABLE SPECIES TREE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	All Applicants	Per Tree	Inc	\$175.00
Tree Removal	If Applicable	Per Tree	Inc	Contract rate + 10%
Replacement Tree	All Applicants	Per Tree - 100 Litre Min Size	Inc	\$575.00
Amenity Value of Tree	If Applicable	Per Tree - Assessed by City	Inc	As assessed
Maintenance to Establish Replacement Tree	All Applicants	Per Tree	Inc	\$365.00

Alternative Verge Treatment				
PAVING OR SYNTHETIC TURF				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Approval Fee	All Applicants	Per Application	Inc	\$175.00

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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

9474 0777 | enquiries@southperth.wa.gov.au

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