



CITY OF SOUTH PERTH

# ANNUAL BUDGET 2025/26



City of  
South Perth





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

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





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## 1. INTRODUCTION

The preparation of the Annual Budget is both a statutory requirement of the Local Government Act 1995 and an essential financial management practice. The Annual Budget is guided by the 10-year Strategic Community Plan (SCP), which involves significant community engagement every four years when undertaking a major review. The revised City of South Perth SCP 2021-2031 was adopted by Council in December 2021. A minor review of the plan was adopted by Council in March 2024. 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 2025/26 includes Operating Revenue of \$86.15m, Operating Expenses of \$86.15m and Non-operating, grants, subsidies and contributions income of \$3.40m.

#### Rates

To fund the services provided to the community, the City is recommending a Rate increase of 2.8% for the 2025/26 Budget, which is in line with the Perth CPI for March 2025. Last year Council adopted a rates revenue increase of 3.4% which was also in line with the March CPI figure. This is the seventh consecutive year, where the City has kept rate rises at or below the Perth CPI figure without impacting significantly on the level of service being provided to its ratepayers.

Including this year, Council will have adopted budgets with rate rises totalling 16.7% over the past seven years, well below the Perth March CPI of 23.8% for the same period. Council has worked with administration to limit expenditure growth and thus work towards achieving a net operating breakeven position (i.e. no significant operating loss or surplus) as opposed to an operating loss. This has been achievable primarily through identifying operational efficiencies. In the short to medium term returning the City to a sustainable net operating surplus position is essential for the long-term financial sustainability of the City.

#### Minimum Rates

Section 6.35 (4) of the Local Government Act 1995 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.



As per the City's long term financial management principles, the Minimum Rate (the lowest rate paid by any one ratepayer) is recommended to increase in line with the Perth March CPI by 2.8% to \$1,244 (\$1,210 in 2024/25). The Minimum rate applies to approximately 2,852 properties.

### **Waste Service Charge**

The standard waste service charge for domestic rubbish for the Annual Budget 2025/26 will increase to \$430 and \$595 for non-rateable properties, just the fourth increase in seven years. Whilst this charge remains reasonably low compared to others in the metropolitan area the increases, slightly higher than CPI over the seven-year period, is required to cover the additional costs that will be incurred to cover the costs of transitioning from set-date bulk verge collections to a pre-booked, year-round verge collection service.

### **Crime Prevention**

Both the operating and capital budgets includes additional funds allocated for crime prevention. The allocation of funds for the City's popular Home Safety and Security Equipment Rebate Program have been doubled. The capital budget includes specific provisions for lighting upgrades at Sir James Mitchell Park (\$300k), safety lighting across South Perth (\$50k), an additional CCTV trailer (\$75k), CCTV storage expansion (\$30k) and Automatic Number Plate Recognition (ANPR) camera on Mill Point Road (\$30k). The City will receive grant funding for the safety lighting (\$50k), CCTV trailer (\$75k) and ANPR camera from the State Government as part of Geoff Baker's (the MLA for South Perth)

### **Employee Information**

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.

Employee costs constitute approximately 36% (excluding Underground Power) 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 increasing marginally.

The total payroll budget has mainly increased to make allowances for a 5.0% pay increase as per the City's Enterprise Agreement (EA), negotiated in 2024. This increase will be slightly higher than CPI however it should be noted that in the preceding three years EA increases were well below CPI. The legislated 0.5% increase in Superannuation Guarantee from 11.5% to 12% is included as well. Employee costs also include the allocation of workers compensation insurance approximating \$425,000.

### **Collier Park Golf Course**

The City owns Collier Park Golf Course (CPGC), which is operated under management by Clublinks Management. CPGC is one of the best public golf courses in Australia and as such there is a high demand for tee times particularly at peak times. Approximately 80% of golf course



patronage comes from outside of the City of South Perth. In the 2023/24 financial year, the City implemented a new flexible charging regime, whereby the operator will determine the charges in a set range of \$10 and \$50 depending on the demand for tee times, this range remained unchanged for the previous financial year. For the 2025/26 financial year a minor increase at the top of the range is proposed setting the range at \$10 and \$55. This initiative continues to result in an increased yield per player and an increased revenue return for the City. A similar charging regime is applied to the mini golf course with the range unchanged between \$6 and \$55 for the 2025/26.

Pricing levels will continue to be transparent through the booking process so that customers know the exact price charged for different tee times and the operator will publish the seasonal pricing range on the Collier Park website as a guide.

During the 2023/24 financial year Clublinks was the successful tenderer for the right to operate the Collier Park Golf Course for 21 years. This involves a Course Controller Agreement, a Lease Agreement and a Development Agreement which will see them contribute up to \$8.5m in capital to the redevelopment of the golf course facilities which are focussed on the buildings and driving range. The proposed development does not alter any of the nine hole playing courses.

These agreements have been developed, a Major Land Transaction Business Plan and lease was advertised during the 2024/25 financial year, ministerial approval was obtained for the lease as well. The development requires a capital contribution from the City and will ensure the long term financial future of the golf course and provide a long term revenue stream for the City. This budget includes the provision to borrow the required funds from WA Treasury Corporation.

The capital expenditure amounts included in the budget relate primarily to final design works, commencement of construction of the proposed buildings and the netting for the driving range which would enable the driving range revenue stream to continue whilst the building construction works take place. The construction works are all subject to the construction tender being approved by Council.

### **Underground Power (UGP)**

In 1996 the State established the State Underground Power Program (SUPP). At the commencement of the SUPP program, Council resolved to progress a 'whole of city' approach to underground power. The City successfully participated in five of the six SUPP rounds, and delivered projects for Como, South Perth, Como East, Salter Point, Manning, and Collier. Following the conclusion of the SUPP project, Western Power expanded its focus to include a broader range of project types. This led to the South Perth Hurlingham Retrospective Underground Project (RUP) taking the City one step closer to the vision of having the whole City undergrounded.

The City's final major project, predominantly located in Kensington also includes remnant properties in South Perth, Como, Collier Reserve and Waterford Triangle and will be delivered in partnership with Western Power as a Network Renewal Underground Program (NRUPP) project. Following completion of the areas contained in the Kensington project area, all residential properties within the City will be connected to underground power and the ambition to provide



underground power to the whole of City, established by Council in 1996 will have been substantially achieved.

The City will levy the fifth instalment (out of five) for the Collier and Manning Underground Power service charge adopted in 2021/22 Budget on the rates notice for the 2025/26 financial year. For South Perth/Hurlingham, the City will levy the fourth instalment out of five for Underground Power service charge adopted in the 2022/23 Budget on the rates notice for the 2025/26 financial year. Whilst UGP is a State Government asset, Council recognises 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 Council approved 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 Councils’ consideration.

In order for Council to fully understand the complexity of the City’s finances, the City has undertaken a series of three budget workshops with Council, together with additional workshops specific to the long term financial plan. Independent financial analysis and modelling of the City’s forecast financial position was used to complement the work already done by the City’s finance officers.

The financial management principles and strategies that were developed and applied in the previous years have been applied to this budget and the long term financial plan. If adhered to, these financial management principles and strategies will see the City’s financial position continue to improve over time with its reliance on rate revenue reduced and its ability to fund asset renewals into the future greatly improve.

The work done with Council highlights that ensuring the City has as strong financial position in the future is achievable, however it not only requires controls over expenditure (as has been the focus for a number of years) but also requires increases in income. Achieving this requires cooperation from officers, a commitment from Council and understanding by the community.

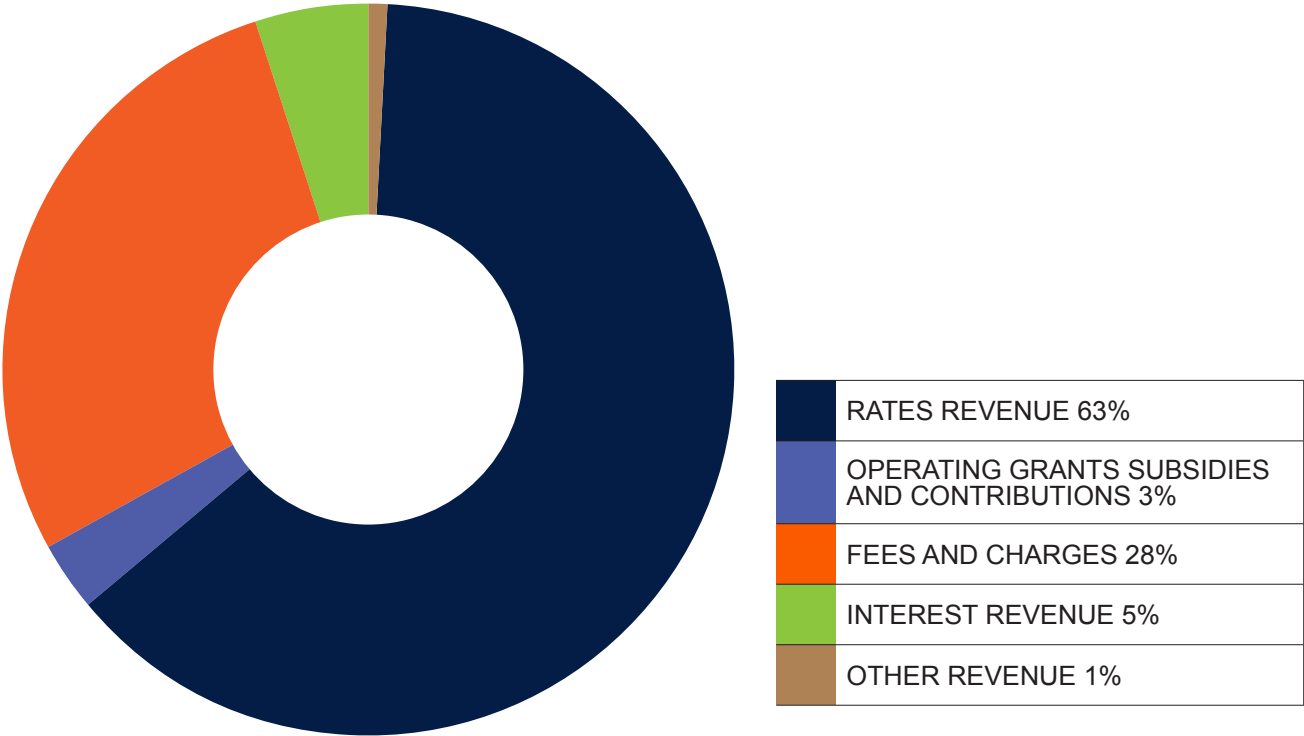
Council Concept Briefings (Budget Workshops) are conducted in order to prepare the Budget with input from Elected Members for adoption at the June Ordinary Council Meeting. Each Budget must be adopted by an Absolute Majority of Council.

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.

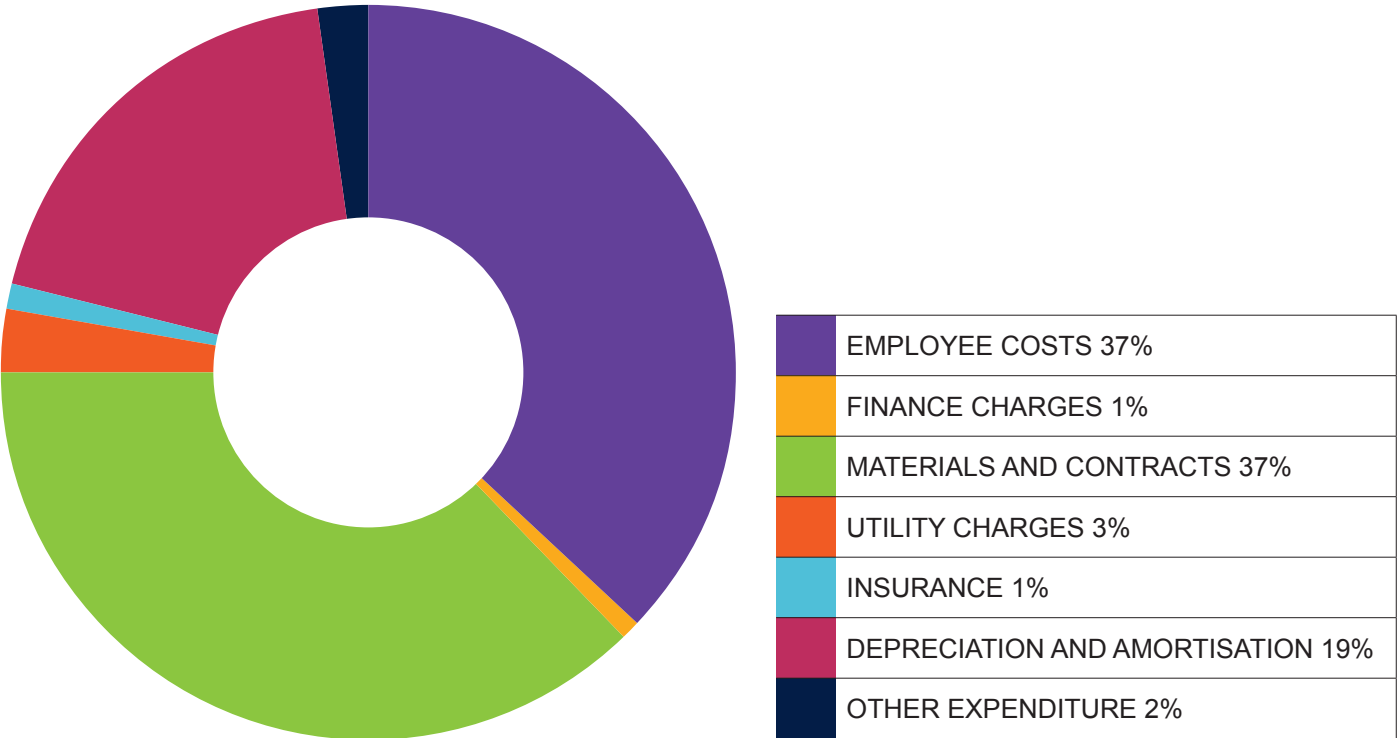


The graphs presented are to illustrate the components of the Budgeted Operating Revenue and Expenditure.

Operating Revenue\*



Operating Expenditure\*



\*Excluding Underground Power

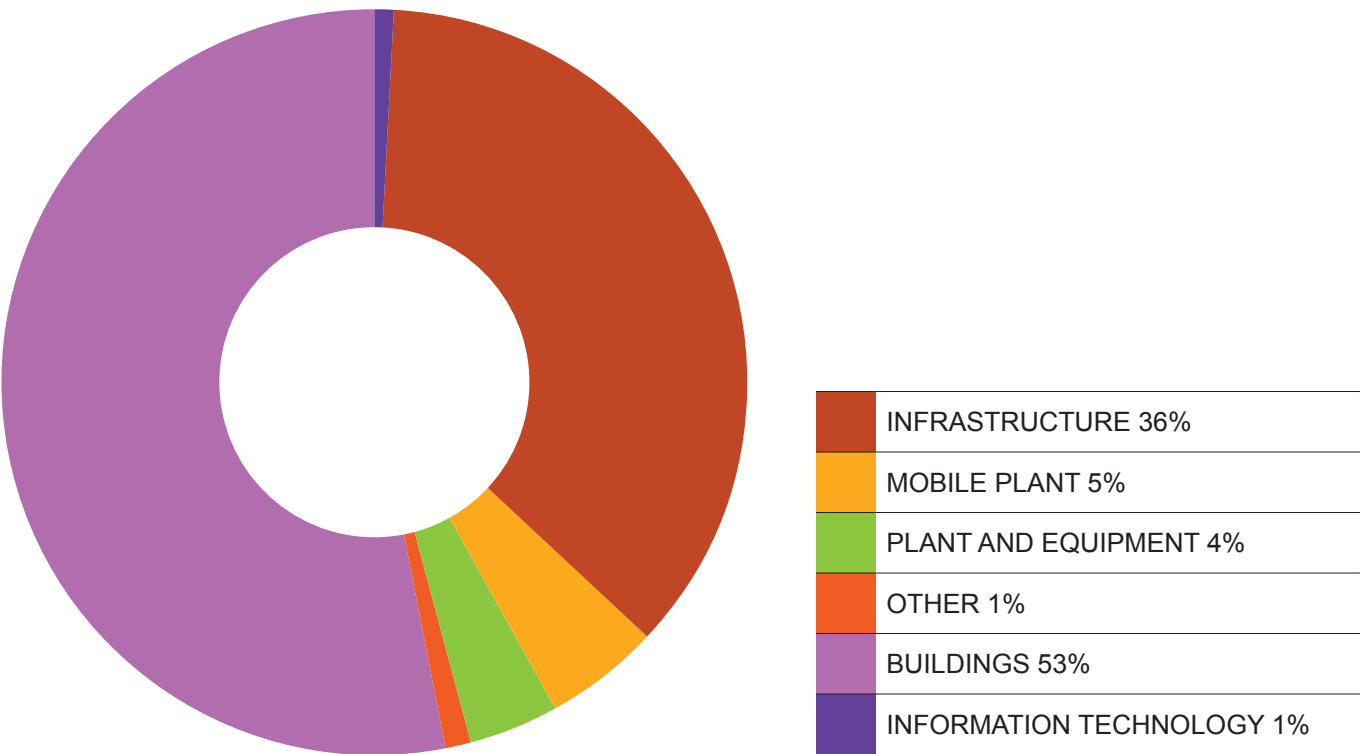
1.2. CAPITAL EXPENDITURE

This year, the City has a planned capital budget of \$31.62m that is well in excess of what is usually delivered. The majority of this expenditure (83%) is again focussed on renewal of existing assets. Infrastructure assets such roads, drainage, parks and reserves account for 36% whilst City buildings (including buildings at the Collier Park Golf Course) account for 53%.

Projects included within the budget includes \$300k for Moresby Street Centre Activation, \$200k for Karawara Laneways improvements, \$1.1m for the replacement of aged irrigation infrastructure at Sir James Michell Park, \$1.0m for Coode Street Foreshore Riverbank Restoration and \$463k for the Hurlingham Living Stream project.

A number of playgrounds, pathways, roads and public toilets are also set to undergo renovations and renewals during the year. This includes a new public toilet at Neil McDougall Park with an accessible changing places public toilet facility.

Capital Expenditure





## 2. BUDGET COMPONENTS

The 2025/26 Annual Budget has the following components adopted by Council, these being:

1. That Council adopts the Annual Budget 2025/26 for the City of South Perth which includes the following:
  - a. a General Rate in the Dollar of .077667 cents applied to the Gross Rental Value (GRV) of all rateable property within the City for the year ending 30 June 2026;
  - b. a Minimum Rate of \$1,244 be set for the year ending 30 June 2026 notwithstanding the General Rate set out in part (a) above;
  - c. the following Waste Service Charges be applied for the year ending 30 June 2026:
    - i. a standard Waste Service Charge of \$430;
    - ii. a non-rateable property Waste Service Charge of \$595;
  - d. The Swimming Pool Inspection Fee for the year ending 30 June 2026 of \$78.00;
  - e. Dates be set for payment of rates by instalments:

### **Two instalments**

First instalment	22 September 2025
Second instalment	4 December 2025

### **Four instalments**

First instalment	22 September 2025
Second instalment	24 November 2025
Third instalment	28 January 2026
Fourth instalment	30 March 2026

- f. An Administration Charge of \$13.00 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;
- g. 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;
- h. An Interest Rate of 11% 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;

- i. An Interest Rate of 11% be imposed on unpaid 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;
- j. An Interest Rate of 11% may be imposed on outstanding debtors in accordance with Section 6.13(1) of the *Local Government Act 1995*.
- k. The Statutory Annual Budget for the year ending 30 June 2026 comprising Section 2 of the 2025/26 Annual Budget as distributed with this Agenda and tabled at this meeting, be adopted;
- l. The Management Budget Schedules for the financial year ending 30 June 2026 as set out in Section 3 of the Annual Budget be endorsed;
- m. The Capital Expenditure Budget for the financial year ending 30 June 2026 as set out in Section 2, Note 4 of the Annual Budget be adopted;
- n. The Reserve Fund transfers for the financial year ending 30 June 2026 as set out in Section 2, Note 7 of the Annual Budget be approved;
- o. The New Borrowing facility to fund the redevelopment Collier Park Golf Course as per the Council approved Business Plan, for the financial year ending 30 June 2026 as set out in Section 2, Note 6(d) of the Annual Budget be approved;
- p. The Schedule of Fees and Charges as set out in the Fees and Charges Schedule for the year ending 30 June 2026 be adopted, including State Government Statutory Fees which are still to be determined at a later date than this Report;
- q. The effective date for all items detailed in the 2025/26 Schedule of Fees and Charges is 1 July 2025;
- r. 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 and that separate reporting of the Collier Park Golf Course Mini Golf Facility in the monthly Financial Report Operating Revenue and Expenditure cease;
- s. Levy instalment five out of five of the UGP 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;
- t. Levy instalment five out of five of the UGP 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;
- u. Levy instalment four out of five, of the UGP service charges on the owners of properties within the South Perth/Hurlingham area bounded by Canning Highway, Douglas Avenue, Ellam Street and the Swan River Foreshore, as imposed by the 2022/23 Budget;
- v. Underground Power (UGP) service charges be imposed on the owners of properties within the Kensington Project Area generally bounded by Canning Highway, Douglas Street, the Town of Victoria Park boundary, Rathay Street, Anketell Street, George Street, Baron-Hay



Road, McKay Street and Conlon Street and Collier Reserve, Thelma Street inclusive of certain remnant border properties not previously included in any other Underground Power project for the year ending 30 June 2026:

- i. Network charge of \$2,000 for Residential and Commercial properties per unit or dwelling with a GRV of \$20,000 or less, levied in 4 equal annual instalments, the first instalment of \$500 to be levied in the 2025/26 Financial Year;
  - ii. Network charge of \$3,600 for Residential and Commercial properties per unit or dwelling with a GRV between \$20,001 and \$30,000, levied in 4 equal annual instalments, the first instalment of \$900 to be levied in the 2025/26 Financial Year;
  - iii. Network charge of \$5,400 for Residential and Commercial properties per unit or dwelling with a GRV between \$30,001 and \$50,000, levied in 4 equal annual instalments, the first instalment of \$1,350 to be levied in the 2025/26 Financial Year;
  - iv. Network charge of \$5,400 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 4 equal annual instalments, the first instalment of \$1,350 plus 5 cents in the \$ per \$ of GRV greater than \$50,000 to be levied in the 2025/26 Financial Year;
  - v. Network charge of \$16,200 for other larger properties that are not held or used as Residential or Commercial, levied in 4 equal annual instalments, the first instalment of \$4,050 to be levied in the 2025/26 Financial Year;
  - vi. In respect of a property having multiple units or dwellings on a single title, the specified network charge would be imposed in respect of each unit or dwelling calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings on the property
  - vi. Connection fee of between \$0 - \$1,500 dependant on existing type of connection and number of units or dwellings connected, applicable to properties as described in i-vi above, levied in 4 equal annual instalments, the first instalment of \$0 - \$375 to be levied in the 2025/26 Financial Year;
2. That Council adopts the increase to Elected Member fees and allowances of 3.5% as recommended by the Salaries and Allowances Tribunal “Local Government Chief Executive Officers and Elected Members Determination No 1 of 2025” and authorises the Chief Executive Officer to update Schedule 1 of Policy P667 Elected Members Entitlements accordingly.
  3. That Council note that in accordance with the Local Government Regulations Amendment Regulations (No. 2) 2025 from 19 October 2025 payment of superannuation to council members are compulsory.

### 3. BUDGET STRUCTURE

In addition to the Statutory Budget format, the 2025/26 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 internal corporate cost allocations; Capital Revenues (non operating grants and contributions); 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 2025/26 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 24 June 2025.



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# STATUTORY BUDGET





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ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

STATEMENT OF COMPREHENSIVE INCOME

	Note	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>REVENUE</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates revenue	1(a)	47,742,872	46,065,058	46,065,448
Grants subsidies and contributions		2,068,700	1,922,803	1,907,400
Fees and charges	8	21,445,010	21,139,846	20,339,186
Service Charges	1(g)	10,027,989	-	-
Interest revenue	11(a)	4,333,538	5,160,627	4,878,124
Other revenue	11(b)	539,000	592,303	473,429
<b>TOTAL REVENUE</b>		<b>86,157,109</b>	<b>74,880,637</b>	<b>73,663,587</b>
<b>EXPENSES</b>				
Employee costs		(29,648,151)	(28,314,503)	(28,834,033)
Materials and contracts		(37,846,043)	(26,884,525)	(26,268,902)
Utility charges		(2,096,000)	(1,836,499)	(1,817,700)
Depreciation and amortisation	5(b)	(14,296,224)	(14,006,895)	(14,130,786)
Finance Charges		(231,401)	(342,939)	(366,731)
Insurance		(724,500)	(650,906)	(649,485)
Other expenditure		(1,312,344)	(1,037,916)	(1,032,736)
		<b>(86,154,663)</b>	<b>(73,074,183)</b>	<b>(73,100,373)</b>
		<b>2,446</b>	<b>1,806,454</b>	<b>563,214</b>
Capital grants, subsidies and contributions		3,399,299	8,498,974	7,493,633
Profit/(Loss) on asset disposal	4(c)	198,429	69,264	166,744
		<b>3,597,728</b>	<b>8,568,239</b>	<b>7,660,377</b>
<b>Net result for the Period</b>		<b>3,600,175</b>	<b>10,374,693</b>	<b>8,223,591</b>
<b>Other comprehensive income for the period</b>				
Changes on revaluation of non-current assets		-	-	-
<b>Total other comprehensive income for the period</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>		<b>3,600,175</b>	<b>10,374,693</b>	<b>8,223,591</b>

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

## Comprehensive Income by Nature and Type – Key Terms

### BASIS OF PREPARATION

The annual budget of the City of South Perth which is a Class 2 local government is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

#### **Local Government Act 1995 requirements**

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the annual budget be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### **The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 5 to the annual budget.

#### **2025/26 actual balances**

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

#### **Budget comparative figures**

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

### Comparative figures

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

### Rounding off figures

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

### Statement of Cashflows

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

### Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
    - *Classification of Liabilities as Current or Non-current*
  - *AASB 2022-5 Amendments to Australian Accounting Standards*
    - *Lease Liability in a Sale and Leaseback*
  - *AASB 2022-6 Amendments to Australian Accounting Standards*
    - *Non-current Liabilities with Covenants*
  - *AASB 2023-1 Amendments to Australian Accounting Standards*
    - *Supplier Finance Arrangements*
  - *AASB 2023-3 Amendments to Australian Accounting Standards*
    - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
  - *AASB 2024-1 Amendments to Australian Accounting Standards*
    - *Supplier Finance Arrangements: Tier 2 Disclosures*
- It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards*
    - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be Critical accounting estimates and judgements
- The preparation of the annual budget in conformity with Australian Accounting quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

### New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
  - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
  - *Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards*
  - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
  - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
  - *(Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
  - *(Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards*
  - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
  - *Standards – Annual Improvements Volume 11*

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

### Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
  - Expected credit losses on financial assets
  - Assets held for sale
  - Impairment losses of non-financial assets
  - Investment property
  - Estimated useful life of intangible assets
  - Measurement of employee benefits
  - Measurement of provisions



**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, 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 other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

STATEMENT OF CASH FLOWS

	Note	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		\$	\$	\$
<b>Receipts</b>				
Rates		47,701,872	45,715,058	45,715,448
Grants, subsidies and contributions		2,068,700	1,922,803	1,907,400
Fees and charges		21,345,010	21,414,569	19,866,514
Service Charges		6,215,298	3,871,385	3,871,385
Interest earnings		4,333,538	5,060,627	4,778,124
Goods and services tax received		6,037,823	5,244,076	5,581,761
Other receipts		539,000	592,303	473,429
<b>Total Receipts</b>		<b>88,241,241</b>	<b>83,820,820</b>	<b>82,194,061</b>
<b>Payments</b>				
Employee costs		(29,606,538)	(28,360,022)	(28,895,524)
Materials and contracts		(37,549,186)	(27,286,315)	(26,452,832)
Utility charges		(2,096,000)	(1,836,499)	(1,767,700)
Finance costs		(231,401)	(342,939)	(366,731)
Insurance paid		(724,500)	(650,906)	(649,485)
Goods and services tax paid		(6,037,823)	(5,244,076)	(5,581,761)
Other payments		(1,312,344)	(1,037,916)	(1,032,736)
<b>Total Payments</b>		<b>(77,557,791)</b>	<b>(64,758,671)</b>	<b>(64,746,768)</b>
<b>Net Cash Flow from Operating Activities</b>	3(a)	<b>10,683,450</b>	<b>19,062,149</b>	<b>17,447,293</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Capital grants, subsidies and contributions		3,357,686	1,407,422	2,057,767
Proceeds from sale of plant & equipment	4(c)	399,720	334,043	274,870
Payments for purchase of property, plant & equipment		(18,064,076)	(10,006,984)	(9,207,308)
Payments for construction of infrastructure		(11,411,280)	(12,034,309)	(17,296,780)
<b>Net Cash Flow from Investing Activities</b>		<b>(25,717,950)</b>	<b>(20,299,828)</b>	<b>(24,171,451)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(3,486,139)	(3,374,601)	(3,374,601)
Proceeds from new borrowings		12,500,000	-	4,450,000
Self Supporting Loan Receipts	6(a)	55,919	53,513	53,513
<b>Net Cash Flow from Financing Activities</b>		<b>9,069,780</b>	<b>(3,321,088)</b>	<b>1,128,912</b>
<b>Net Increase / (Decrease) in Cash Held</b>		<b>(5,964,719)</b>	<b>(4,558,769)</b>	<b>(5,595,246)</b>
Cash and Cash Equivalents at Beginning of Year		61,045,093	65,603,862	58,604,006
<b>Cash and Cash Equivalents at End of Year</b>	3(a)	<b>55,080,374</b>	<b>61,045,093</b>	<b>53,008,761</b>

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

STATEMENT OF FINANCIAL ACTIVITY

	Note	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>		\$	\$	\$
Rates	1(a)	47,742,872	46,065,058	46,065,448
Grants, subsidies and contributions	9(a)	2,068,700	1,922,803	1,907,400
Fees and charges	8	21,445,010	21,139,846	20,339,186
Service Charges	1(g)	10,027,989	-	-
Interest revenue	11(a)	4,333,538	5,160,627	4,878,124
Other revenue	11(b)	539,000	592,303	473,429
		<b>86,157,109</b>	<b>74,880,637</b>	<b>73,663,587</b>
<b>Expenditure from operating activities</b>				
Employee costs		(29,648,151)	(28,314,503)	(28,834,033)
Materials and contracts		(37,846,043)	(26,854,525)	(26,268,902)
Utility charges		(2,096,000)	(1,836,499)	(1,817,700)
Depreciation on non-current assets	5(b)	(14,296,224)	(14,006,895)	(14,130,786)
Finance costs	11(d)	(231,401)	(342,939)	(366,731)
Insurance expenses		(724,500)	(650,906)	(649,485)
Other expense		(1,312,344)	(1,037,916)	(1,032,736)
		<b>(86,154,663)</b>	<b>(73,074,183)</b>	<b>(73,100,373)</b>
<b>Net Operating Surplus/ (Deficit)</b>		<b>2,446</b>	<b>1,806,454</b>	<b>563,214</b>
<b>Operating activities excluded from budgeted deficiency</b>				
Depreciation excluded from operating activity		14,296,224	14,006,895	14,130,786
Underground power		(7,551,542)	-	-
<b>Amount attributable to Operating Activities</b>		<b>6,747,129</b>	<b>15,813,349</b>	<b>14,694,000</b>
<b>INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)</b>				
Capital grants, subsidies and contributions		3,399,299	8,498,974	7,493,633
Proceeds from disposal of assets	4(c)	399,720	334,043	274,870
Payments for purchase of property, plant & equipment	4(b)	(20,274,565)	(10,006,982)	(9,307,070)
Payments for construction of infrastructure	4(b)	(11,349,510)	(13,254,575)	(17,296,780)
<b>Amount attributable to Investing Activities</b>		<b>(27,825,056)</b>	<b>(14,428,540)</b>	<b>(18,835,347)</b>
<b>FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)</b>				
Transfers from cash backed reserves (restricted assets)	7	10,942,612	8,576,986	8,511,691
Proceeds from new borrowings	6(d)	12,500,000	-	4,550,000
Proceeds from self supporting loans	6(a)	55,919	53,513	53,513
Underground power		6,215,298	3,871,385	3,871,385
Loan principal repayments	6(a)	(3,486,139)	(3,374,601)	(3,374,601)
Transfers to cash backed reserves (restricted assets)	7	(12,758,910)	(10,633,587)	(10,283,092)
Movement in Grant Obligations		-	(5,500,000)	(5,500,000)
<b>Amount attributable to Financing Activities</b>		<b>13,468,780</b>	<b>(7,006,302)</b>	<b>(2,171,104)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>		<b>7,609,147</b>	<b>13,230,640</b>	<b>6,312,451</b>
Amount attributable to operating activities		6,747,129	15,813,349	14,694,000
Amount attributable to investing activities		(27,825,056)	(14,428,540)	(18,835,347)
Amount attributable to financing activities		13,468,780	(7,006,302)	(2,171,104)
<b>Surplus or deficit at the end of the financial year</b>		<b>-</b>	<b>7,609,147</b>	<b>-</b>

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

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

NOTES TO AND FORMING PART OF THE BUDGET

1. RATES AND SERVICE CHARGES

1(a). Rating Information

RATE TYPE	Rate in dollar	Number of Properties	Rateable value*	2025/26 Budgeted rate	2025/26 Budgeted interim	2025/26 Budget	2024/25 Estimate	2024/25 Budget
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Gross rental valuations								
Residential	0.077667	17,856	497,725,956	38,656,882		38,656,882	36,540,704	36,540,704
Interim rates					300,000	300,000	1,000,000	1,000,000
Commercial	0.077667	679	67,443,087	5,238,102		5,238,102	5,065,354	5,065,354
Total general rates		18,535	565,169,043	43,894,984	300,000	44,194,984	42,606,058	42,606,058
Minimum payment	Minimum							
Gross rental valuations								
Residential	1,244	2,740	39,905,946	3,408,560		3,408,560	3,323,480	3,323,870
Commercial	1,244	112	1,296,420	139,328		139,328	135,520	135,520
Total minimum payments		2,852	41,202,366	3,547,888		3,547,888	3,459,000	3,459,390
Total general rates and minimum		21,387	606,371,409	47,442,872	300,000	47,742,872	46,065,058	46,065,448
Discounts/concessions (refer note 1(e,f))						-	-	-
Total amount raised from general rates						47,742,872	46,065,058	46,065,448
Specified area rates (refer note 1 (d))						-	-	-
Total Rates						47,742,872	46,065,058	46,065,448
Instalment plan admin charge revenue						164,800	160,000	160,000
Instalment plan interest earned						159,100	154,523	158,000
Unpaid rates and service charge interest earned						373,400	362,484	300,000
						697,300	677,007	618,000



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 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services 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
		\$	%	%
<b>Option One</b>				
Single Full Payment	22 September 2025	0	0.0%	0.0%
<b>Option Two</b>				
First Instalment	22 September 2025	0	0.0%	0.0%
Second Instalment	4 December 2025	13	5.5%	11.0%
<b>Option Three</b>				
First Instalment	22 September 2025	0	0.0%	0.0%
Second Instalment	24 November 2025	13	5.5%	11.0%
Third Instalment	28 January 2026	13	5.5%	11.0%
Fourth Instalment	30 March 2026	13	5.5%	11.0%

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 2026.

1(e). Rates discounts

The City does not anticipate any rates discount for the year ended 30 June 2026.

1(f). Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30 June 2026.

## 1(g). Underground Power Kensington Project Area

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 in the 2025/26 Budget on the owners of properties within a defined part of the District of South Perth, described as the Kensington Project area.

### Description of Land

Kensington Project Area generally bounded by Canning Highway, Douglas Street, the Town of Victoria Park boundary, Rathay Street, Anketell Street, George Street, Baron-Hay Court, and South Terrace, including Waterford Triangle generally bounded by Manning Road, Mckay Street and Conlon Street and Collier Reserve, Thelma Street inclusive of certain remnant border properties not previously included in any other Underground Power project.

### 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 4 equal instalments over 4 financial years. Charges are allocated in a tiered manner according to property Gross Rental Values as described below.

Kensington Project Area - Network Charge per unit/dwelling>	2025/26 Budget	2025/26 Budget Instalment (1 of 4)
	\$	\$
Residential/Commercial GRV < 20,000	2,000	500
Residential/Commercial GRV 20,001 - 30,000	3,600	900
Residential/Commercial GRV 30,001 - 50,000	5,400	1,350
Residential/Commercial GRV > 50,000	5,400+ 20 cents per \$ GRV > 50,000	1,350 + 5 cents per \$ GRV> 50,000
Other^ - Large	16,200	4,050

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

> In respect of a property having multiple units or dwellings on a single title, the specified network charge is imposed in respect of each unit or dwelling calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings on the property.

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

### Kensington Project Area - Connection Fee per unit/dwelling

*Connection Fee	Between \$0 - \$1,500	Between \$0 - \$375
-----------------	--------------------------	---------------------

\*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.**

	2025/26 Budget	2025/26 Budget Instalment (1 of 4)
<b>Service Charge</b>		
Kensington - Network Charge	8,346,811	2,086,703
Kensington - Connection Fee	1,681,178	420,295
<b>Total Service Charge</b>	<b>10,027,989</b>	<b>2,506,997</b>
<b>Less Allocated Expenses</b>	10,080,489	
<b>Net Result Surplus/(Deficit)</b>	<b>(52,500)</b>	

#### 1(h). 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 was imposed in the 2022/23 Budget 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 Adopted Charges	2025/26 Budget Instalment (4 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"

> In respect of a property having multiple units or dwellings on a single title, the specified network charge was imposed in respect of each unit or dwelling calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings on the property.

**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.**

	<b>2025/26 Budget Instalment (4 of 5)</b>
<b>Service Charge</b>	
South Perth/Hurlingham - Network Charge	1,371,521
South Perth/Hurlingham - Connection Fee	70,931
<b>Total Service Charge</b>	<b>1,442,452</b>
<b>Less Allocated Expenses</b>	
<b>Net Result Surplus/(Deficit)</b>	

### 1(i). Underground Power Collier and Manning

	<b>2025/26 Budget Instalment (5 of 5)</b>
<b>Total Instalments Service Charge Collier and Manning</b>	
Network Charge	2,166,921
Connection Fee	98,928
<b>Total</b>	<b>2,265,849</b>

### 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.

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
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<b>Collier - Network Charge per unit/dwelling&gt;</b>	<b>2021/22 Adopted Charges</b>	<b>2025/26 Budget Instalment (5 of 5)</b>
	\$	\$
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"

> In respect of a property having multiple units or dwellings on a single title, the specified network charge was imposed in respect of each unit or dwelling calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings on the property.

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

**Collier - Connection Fee per unit/dwelling**

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

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

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

**Service Charge**

Total Collier - Network Charge	<b>2025/26 Budget Instalment (5 of 5)</b>
	1,083,778
Total Collier - Connection Fee	55,732
<b>Total Service Charge</b>	<b>1,139,510</b>

## 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	2025/26 Budget Instalment (5 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"

> In respect of a property having multiple units or dwellings on a single title, the specified network charge was imposed in respect of each unit or dwelling calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings on the property.

**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
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\*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	2025/26 Budget Instalment (5 of 5)
Total Manning - Network Charge	1,083,143
Total Manning - Connection Fee	43,196
<b>Total Service Charge</b>	<b>1,126,339</b>



ANNUAL BUDGET REPORT – STATUTORY BUDGET  
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2. NET CURRENT ASSETS

2(a). Net Current Assets

	Note	2025/26 Budget 30 June 2026	2024/25 Estimate 30 June 2025	2024/25 Budget 30 June 2025
Composition of estimated net current assets		\$	\$	\$
Current assets				
Cash and cash equivalents		4,553,891	12,334,910	4,425,939
Cash - restricted reserves	3	50,526,483	48,710,185	48,582,822
Receivables		11,338,740	11,603,038	9,035,300
<b>Total current assets</b>		<b>66,419,114</b>	<b>72,648,133</b>	<b>62,044,061</b>
Less: Current liabilities				
Trade and other payables		(12,535,495)	(12,568,882)	(9,533,935)
Long term borrowings		(514,310)	(3,486,938)	(3,486,938)
Provisions		(4,792,623)	(4,751,010)	(4,664,970)
<b>Total current liabilities</b>		<b>(17,842,428)</b>	<b>(20,806,830)</b>	<b>(17,685,843)</b>
<b>Net current assets</b>		<b>48,576,686</b>	<b>51,841,303</b>	<b>44,358,218</b>

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

	Note	2025/26 Budget 30 June 2026	2024/25 Estimate 30 June 2025	2024/25 Budget 30 June 2025
(i) Current assets and liabilities excluded from budgeted deficiency		\$	\$	\$
Net current assets	2	48,576,686	51,841,303	44,358,218
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to surplus/(deficit) after imposition of general rates				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(50,526,483)	(48,710,185)	(48,582,822)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(58,434)	(55,919)	(55,919)
- current portion of underground power		(3,298,702)	(3,704,000)	(3,871,385)
Add: Current liabilities not expected to be cleared at end of year				
- employee provision held in reserve		4,792,623	4,751,010	4,664,970
- current portion of borrowings		514,310	3,486,938	3,486,938
<b>Adjusted net current assets - surplus/(deficit)</b>		<b>-</b>	<b>7,609,147</b>	<b>-</b>
(ii) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Statement of				
Less: Underground power		(7,551,542)	-	-
Add: Depreciation on assets	5	14,296,224	14,006,895	14,130,786
<b>Non cash amounts excluded from operating activities</b>		<b>6,744,682</b>	<b>14,006,895</b>	<b>14,130,786</b>

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

### MATERIAL ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

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

#### TRADE AND OTHER PAYABLES

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

#### PREPAID RATES

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

#### INVENTORIES

##### General

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

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

##### Superannuation

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

#### LAND HELD FOR RESALE

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

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

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

#### GOODS AND SERVICES TAX (GST)

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

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

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

#### TRADE AND OTHER RECEIVABLES

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

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

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

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

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

#### PROVISIONS

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

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

#### **EMPLOYEE BENEFITS**

##### **Short-term employee benefits**

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

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

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

##### **Other long-term employee benefits**

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

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

### 3. RECONCILIATION OF CASH

#### 3(a). Reconciliation of Cash

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
	\$	\$	\$
Cash - unrestricted	4,553,891	12,334,910	4,425,939
Cash - restricted	50,526,483	48,710,183	48,582,822
	<b>55,080,374</b>	<b>61,045,093</b>	<b>53,008,761</b>
Employee Entitlement Reserve	4,792,623	4,751,010	5,220,461
Asset Replacement Reserve	2,040,742	1,000,000	1,000,000
Community Facilities Reserve	18,551,340	19,582,404	19,267,496
Public Art Reserve	52,002	472,742	423,157
Parking Facilities Reserve	13,208	84,755	199,656
Riverwall Reserve	1,815,104	1,550,245	1,505,116
Collier Park Golf Course Reserve	-	340,943	524,063
Financial Sustainability Investment Reserve Fund	16,883,921	14,612,854	14,995,788
Waste Management Reserve	5,315,500	5,294,765	4,578,157
Underground Power Reserve	141,958	136,401	134,964
Changeroom and Sport Lighting Facilities Reserve	920,084	884,066	733,965
<b>Total reserves</b>	<b>50,526,483</b>	<b>48,710,185</b>	<b>48,582,822</b>
<b>Reconciliation of net cash provided by operating</b>			
<b>Net result</b>	3,600,175	10,374,693	8,223,591
Depreciation	14,296,224	14,006,895	14,130,786
(Profit)/Loss on sale of asset	(198,429)	(69,264)	(166,744)
(Increase)/Decrease in receivables	264,298	(443,136)	(922,672)
Increase/(Decrease) in payables	(33,387)	(133,930)	(133,930)
Increase/(Decrease) in employee provisions	41,613	(45,519)	(61,489)
Grants/contributions for the development of assets	(3,399,299)	(8,498,974)	(7,493,633)
(Increase)/decrease in UGP non current receivables	(3,887,745)	3,871,385	3,871,385
<b>Net cash from operating activities</b>	<b>10,683,450</b>	<b>19,062,149</b>	<b>17,447,293</b>

#### 3(b). Reconciliation of Cash – Key Terms

##### MATERIAL ACCOUNTING POLICIES

##### CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

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4. FIXED ASSETS

4(a). Acquisition of Assets

CAPITAL WORKS PROGRAM	2025/26 Budget	Grants / Sale	Reserve/ Loan	Municipal Funds	Reserve/Loan
	\$	\$	\$	\$	
<b>Drainage</b>					
Drainage Upgrade (From Stormwater Management Plan)	10,000	-	-	10,000	
Outfall Upgrade - Hurlingham Lake	20,000	-	-	20,000	
Outfall Upgrade - Lake Douglas	20,000	-	-	20,000	
Sump Fences and Gates Renewal	150,000	-	-	150,000	
<b>Drainage</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	
<b>Pathways</b>					
Pathways - Minor Improvement	30,000	-	-	30,000	
Ruth St - Brittain St to Eleanor St (Pathway)	35,000	-	-	35,000	
Slab Replacement Program	500,000	-	-	500,000	
Unwin Cres - Redmond St to Sulman Ave	150,000	-	-	150,000	
<b>Pathways</b>	<b>715,000</b>	<b>-</b>	<b>-</b>	<b>715,000</b>	
<b>Roads</b>					
Douglas Ave - Mill Point to Shaftesbury, MRRG	571,100	165,852	-	405,248	
Elderfield St - Trumper to Kilkenny, MRRG	274,800	122,772	-	152,028	
Jackson Rd - Wandarra Cl to Cul De Sac	220,000	-	-	220,000	
Labouchere Rd - NB - Hardy to Charles, MRRG	137,900	44,652	-	93,248	
Manning Rd (A) - WB - Drogheda to Waterford, MRRG	382,400	158,124	-	224,276	
Manning Rd (B) - EB - Kent to Gillon, MRRG	623,700	389,616	-	234,084	
Redmond Street - Raised platforms	150,000	150,000	-	-	
Road Rehab - Crawshaw Cr - Lay St to Perth Rd	500,000	421,908	-	78,092	
Road Rehab - Dyson St - Market St to Vista St	120,000	-	-	120,000	
Road Rehab - Roseberry Ave - Jameson St to Mill Point Rd	280,000	150,000	-	130,000	
ROW #77 - Betwix Coode & Labouchere - Alston to Greenoch	73,000	-	-	73,000	
Second Ave - First Ave to Landsdowne Rd	200,000	-	-	200,000	
<b>Roads</b>	<b>3,532,900</b>	<b>1,602,924</b>	<b>-</b>	<b>1,929,976</b>	
<b>Lighting</b>					
Festive Lights	265,460	-	-	265,460	
Metal light pole inspections and replacements	150,000	-	-	150,000	
Safety lighting across South Perth	50,000	50,000	-	-	
Sir James Mitchell Park Lighting Upgrade	300,000	-	-	300,000	
<b>Lighting</b>	<b>765,460</b>	<b>50,000</b>	<b>-</b>	<b>715,460</b>	
<b>Security</b>					
ANPR camera on Mill Point Road	30,000	30,000	-	-	
CCTV Server Storage Expansion	30,000	-	-	30,000	
CCTV Trailer	75,000	75,000	-	-	
<b>Security</b>	<b>135,000</b>	<b>105,000</b>	<b>-</b>	<b>30,000</b>	
<b>Technology</b>					
IT - Wireless Network (non public)	90,000	-	-	90,000	
South Perth Library (radio frequency identification) RFID	88,500	-	-	88,500	
UPS for External Comms Cabinets	69,000	-	-	69,000	
<b>Technology</b>	<b>247,500</b>	<b>-</b>	<b>-</b>	<b>247,500</b>	



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CAPITAL WORKS PROGRAM	2025/26 Budget	Grants / Sale	Reserve/ Loan	Municipal Funds	Reserve/Loan
<b>Buildings</b>					
Asbestos Replacement Program	79,640	-	-	79,640	
Building Minor Works Ad hoc Program	451,270	-	-	451,270	
Clydesdale Park Operations Depot Safety Alterations	164,120	-	-	164,120	
Electrical Switchboard Replace Program	265,455	-	-	265,455	
Fire Asset Upgrade - Design and Construct	163,690	-	-	163,690	
HVAC Replacement Program	530,910	-	-	530,910	
Manning Community Centre - Accessibility	40,000	-	-	40,000	
Manning Senior Citizen's Centre (Senior Bus Garage)	100,000	100,000	-	-	
Mends St Public Toilets	82,500	-	82,500	-	Communities Facilities Reserve
Neil McDougall Public Toilet	963,000	100,000	863,000	-	Communities Facilities Reserve
Operations Centre relocation of bulk materials storage bins	731,500	-	-	731,500	-
Ops Centre Security operational area gates/auto entry	350,000	-	-	350,000	
Roof Access Improvements	265,460	-	-	265,460	
Shade at Manning Laneway	20,000	20,000	-	-	
South Perth Tennis Club - Design Retrofit UAT	576,050	168,500	-	407,550	
<b>Buildings</b>	<b>4,783,595</b>	<b>388,500</b>	<b>945,500</b>	<b>3,449,595</b>	
<b>Artworks</b>					
Murals	200,000	-	200,000	-	Public Art Reserve
Sculpture Project	240,000	-	240,000	-	Public Art Reserve
<b>Artworks</b>	<b>440,000</b>	<b>-</b>	<b>440,000</b>	<b>-</b>	
<b>Collier Park Golf Course</b>					
CPGC - Concrete pathways	60,000	-	-	60,000	
CPGC - Plant & Fleet	350,000	58,720	-	291,280	-
CPGC Green Construction	103,480	-	-	103,480	
CPGC Lake Fill Pipe Replacement	67,760	-	-	67,760	
CPGC Pro-shop, Clubhouse and Driving Range	12,500,000	-	12,500,000	-	Loan
CPGC Safety Netting	207,760	-	-	207,760	
CPGC Stormwater Drainage, Sewer Pump Station and Main	750,000	-	750,000	-	Collier Park Golf Course
<b>Collier Park Golf Course</b>	<b>14,039,000</b>	<b>58,720</b>	<b>13,250,000</b>	<b>730,280</b>	
<b>Plant and Fleet Management</b>					
City of South Perth Plant & Fleet	1,165,000	341,000	-	824,000	
<b>Plant and Fleet Management</b>	<b>1,165,000</b>	<b>341,000</b>	<b>-</b>	<b>824,000</b>	
<b>Foreshore &amp; Natural Areas</b>					
Coode Street Foreshore Riverbank Restoration	1,000,000	701,700	298,300	-	River Wall Reserve
Hurlingham - Living Stream	462,850	301,175	-	161,675	
Redmond St - Boardwalk Replacement design and approvals	50,000	-	-	50,000	
SJMP Irrigation replacement	1,138,220	-	-	1,138,220	
SPF NODE 2 - Coode St - Design	200,000	-	-	200,000	
<b>Foreshore &amp; Natural Areas</b>	<b>2,851,070</b>	<b>1,002,875</b>	<b>298,300</b>	<b>1,549,895</b>	
<b>Parks and Reserves</b>					
Bill Grayden reserve Concrete path extension	10,350	-	-	10,350	
Bore & Pump Replacement Program	100,000	-	-	100,000	
Elderfield/ Sandon Park Boardwalk replacement	206,950	-	-	206,950	
Electrical Asset Renewal Program	250,000	-	-	250,000	
Furniture - Park Replacement	100,000	-	-	100,000	
Hope Reserve Playground replacement	206,950	-	-	206,950	
Irrigation Asset Replacement Program	300,000	-	-	300,000	
Karawara Laneways	200,000	-	-	200,000	
Lake Tondut & Hurlingham lake aerators	41,830	-	-	41,830	
Mill Point Close Revegetation	20,000	-	-	20,000	
Moresby Street Centre Activation	300,000	-	-	300,000	
<b>Parks and Reserves</b>	<b>1,736,080</b>	<b>-</b>	<b>-</b>	<b>1,736,080</b>	

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CAPITAL WORKS PROGRAM	2025/26 Budget	Grants / Sale	Reserve/ Loan	Municipal Funds	Reserve/Loan
<b>Waste Management</b>					
Recycling Centre 30m3 sq bulk bin Program	55,000	-	55,000	-	Waste Management
Recycling Centre Gatehouse UAT & Roof Replacement	165,210	-	165,210	-	Waste Management
Recycling Centre Improvements	112,750	-	112,750	-	Waste Management
Recycling Centre Perimeter Security	55,000	-	55,000	-	Waste Management
Recycling Centre Security Fencing	190,510	-	190,510	-	Waste Management
Waste Management	578,470	-	578,470	-	
<b>Local Road Traffic Management</b>					
Dyson St - Canning Hwy Intersection, Black Spot	225,000	225,000	-	-	
Morrisson Ped Crossing Opp Penros	60,000	-	-	60,000	
Non Advertising Bus Shelter and Slab Replacement Program	75,000	25,000	-	50,000	
Local Road Traffic Management	360,000	250,000	-	110,000	
<b>Parking Facilities</b>					
Car Park/Road Rehab Programme - Car Park Anstey St	75,000	-	75,000	-	Parking Facility
Parking Facilities	75,000	-	75,000	-	
<b>TOTAL</b>	<b>31,624,075</b>	<b>3,799,019</b>	<b>15,587,270</b>	<b>12,237,786</b>	

4(b). Asset Summary

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
Buildings	16,905,055	8,380,908	7,368,070
Information Technology	247,500	444,724	293,000
Infrastructure	11,349,510	13,254,575	17,296,780
Mobile Plant	1,515,000	929,260	1,451,000
Plant & Equipment	1,167,010	252,090	195,000
Other	440,000	-	-
<b>TOTAL</b>	<b>31,624,075</b>	<b>23,261,557</b>	<b>26,603,850</b>

4(c). Disposal of Assets

Plant and Fleet	2025/26 Budget	2024/25 Estimate	2024/25 Budget
Asset Sale Proceeds	399,720	334,043	274,870
Net Book Value	(201,291)	(264,778)	(108,126)
<b>Profit / (Loss) on Disposal</b>	<b>198,429</b>	<b>69,264</b>	<b>166,744</b>

#### 4(d). Fixed Assets - Key Terms

##### MATERIAL ACCOUNTING POLICIES

###### Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

###### Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

###### Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of Local Government (Financial Management) Regulation 17A(4) is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

###### Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes 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.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

###### Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

###### Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

#### **Impairment**

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the City is not required to comply with

AASB 136 *Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

#### **GAINS AND LOSSES ON DISPOSAL**

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

#### **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.

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5. ASSET DEPRECIATION

5(a). Asset Depreciation by Program

	Note	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>By Program</b>		\$	\$	\$
Governance		212,037	175,198	215,370
Law, order and public safety		26,283	32,300	27,728
Health		-	1,993	1,993
Education and welfare		110,624	110,624	111,772
Community amenities		739,067	733,957	735,724
Recreation and culture		4,911,663	4,803,326	4,874,178
Transport		8,292,439	8,145,386	8,159,910
Economic services		4,112	4,112	4,112
<b>Total by program</b>		<b>14,296,224</b>	<b>14,006,895</b>	<b>14,130,786</b>

5(b). Asset Depreciation by Class

<b>By Class</b>				
Buildings		2,277,059	2,187,186	2,220,898
Furniture and equipment		126,370	127,105	124,807
Plant and equipment		145,114	140,328	140,404
Artworks		32,354	37,191	38,404
Information Technology		107,235	66,866	104,684
Mobile Plant		569,344	530,563	517,798
Infrastructure - Roads		5,844,036	5,738,212	5,745,455
Infrastructure - Drainage		927,289	916,576	932,159
Infrastructure - Paths		694,606	682,281	676,511
Infrastructure - Parks		2,417,737	2,430,683	2,466,364
Infrastructure - Foreshore		667,318	660,800	672,362
Infrastructure - Car Parks		442,910	436,647	438,470
Infrastructure - Intangible		44,852	52,457	52,472
<b>Total by class</b>		<b>14,296,224</b>	<b>14,006,895</b>	<b>14,130,786</b>

## 5(c). Asset Depreciation - Key Terms

### MATERIAL ACCOUNTING POLICIES

#### DEPRECIATION

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

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

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

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

Artworks	50 years
Buildings (based on components)	10 - 100 years
Plant and Equipment	10 - 25 years
Furniture and Fittings	10 - 20 years
Technological Equipment (includes optic fiber)	3 - 25 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	20 - 30 years
Infrastructure - Parks Equipment (Based on components)	10 - 50 years
Infrastructure - Car Parking (Based on components)	3 - 90 years
Foreshore Assets	up to 100 years
Intangible Assets	10 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 *AASB 116.31* applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value.



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6. INFORMATION ON BORROWINGS

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

	Budget Principal 1st July 2025	2025/26 Budget Principal repayments	2025/26 Budget Interest repayments	Budget Principal outstanding 30 June 2026	Estimate Principal 1st July 2024	2024/25 Estimate Principal repayments	2024/25 Estimate Interest repayments	Estimate Principal outstanding 30 June 2025	Budget Principal 1st July 2024	2024/25 Budget Principal repayments	2024/25 Budget Interest repayments	Budget Principal outstanding 30 June 2025
<b>City Loans</b>												
<b>Purpose</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>												
227 - Collier Park Golf Course	545,271	433,495	24,196	111,775	957,791	412,520	45,172	545,272	957,791	412,520	48,033	545,272
<b>Transport</b>												
231 - Municipal Works	3,139,189	241,871	120,261	2,897,318	3,373,430	234,241	127,892	3,139,189	3,373,430	234,241	129,395	3,139,189
<b>Economic Services</b>												
Collier UGP	1,362,744	1,362,744	39,276	-	2,685,655	1,322,911	79,109	1,362,742	2,685,655	1,322,911	88,260	1,362,742
Manning UGP	1,392,108	1,392,108	39,533	-	2,743,525	1,351,417	80,225	1,392,109	2,743,525	1,351,417	90,162	1,392,109
<b>Total City Loans</b>	<b>6,439,312</b>	<b>3,430,219</b>	<b>223,267</b>	<b>3,009,094</b>	<b>9,760,400</b>	<b>3,321,088</b>	<b>332,398</b>	<b>6,439,313</b>	<b>9,760,400</b>	<b>3,321,088</b>	<b>355,850</b>	<b>6,439,313</b>
<b>Self Supporting Loans</b>												
<b>Recreation and Culture</b>												
228 - South Perth Bowling Club	18,131	7,002	893	11,129	24,816	6,685	1,210	18,130	24,816	6,685	1,253	18,130
229 - South Perth Bowling Club	117,914	41,238	5,625	76,676	157,378	39,465	7,399	117,914	157,378	39,465	7,651	117,914
230 - South Perth Bowling Club	34,996	7,680	1,615	27,316	42,359	7,363	1,932	34,996	42,359	7,363	1,977	34,996
<b>Total Self Supporting Loans</b>	<b>171,040</b>	<b>55,920</b>	<b>8,134</b>	<b>115,121</b>	<b>224,553</b>	<b>53,513</b>	<b>10,541</b>	<b>171,040</b>	<b>224,553</b>	<b>53,513</b>	<b>10,881</b>	<b>171,040</b>
	<b>6,610,353</b>	<b>3,486,139</b>	<b>231,401</b>	<b>3,124,214</b>	<b>9,984,953</b>	<b>3,374,601</b>	<b>342,939</b>	<b>6,610,353</b>	<b>9,984,953</b>	<b>3,374,601</b>	<b>366,731</b>	<b>6,610,353</b>

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6(b). Borrowing Schedule (Internal)

Purpose	Budget Principal 1st July 2025	2025/26 Budget Principal repayments	2025/26 Budget Interest repayments	Budget Principal outstanding 30 June 2026	Estimate Principal 1st July 2024	2024/25 Estimate Principal repayments	2024/25 Estimate Interest repayments	Estimate Principal outstanding 30 June 2025	Budget Principal 1st July 2024	2024/25 Budget Principal repayments	2024/25 Budget Interest repayments	Budget Principal outstanding 30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Economic Services</b>												
South Perth/Hurlingham	3,171,799	1,550,421	116,811	1,621,377	4,654,370	1,482,571	184,661	3,171,799	4,654,370	1,482,571	184,661	3,171,799
<b>Total Internal Loans</b>	<b>3,171,799</b>	<b>1,550,421</b>	<b>116,811</b>	<b>1,621,377</b>	<b>4,654,370</b>	<b>1,482,571</b>	<b>184,661</b>	<b>3,171,799</b>	<b>4,654,370</b>	<b>1,482,571</b>	<b>184,661</b>	<b>3,171,799</b>

6(c). 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(d). New Borrowing

A short term facility to fund the redevelopment of the Collier Park Golf Course Facilities, once the development works are complete this facility will be converted into a 10 year long term loan. Interest costs incurred in relation to the short term facility will be capitalised and form part of the 10 year long term loan. Future repayments to be funded from golf revenue and a proportionate contribution from the golf course operator. The short term facility will be for a maximum of 3 years however it can be converted to the long term loan following project completion at an earlier time.

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate (incl fee)	Amount Facility approved	Total interest & charges capitalised 2025/26	Total amount used budget 2025/26 (including capitalised costs)	Balance Unspent
\$	\$	\$	\$	%	\$	\$	\$	\$
Collier Park Golf Course	WA Treasury Corporation	Short term	3	4.70%	20,700,000	205,000	12,500,000	8,200,000
<b>Total Loans</b>			<b>-</b>	<b>-</b>	<b>20,700,000</b>	<b>205,000</b>	<b>12,500,000</b>	<b>8,200,000</b>

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New Borrowing Internal

The city will drawdown funds from Community Facilities Reserve for the purpose of funding Kensington Underground Power project in 2026. 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 rates as at the day of the funds are advanced less the guarantee fee.

Particulars/Purpose	Source	Term	Amount Borrowed	2025/26 Estimated Interest	2025/26 Principal Repayment
			\$	\$	\$
Underground Power Kensington Project Area	Communities Facilities Offset reserve	4	7,215,842	-	-
			<b>7,215,842</b>	-	-

6(e). Unspent Borrowings

The City has no unspent borrowings as at the 30 June 2025 and expected unspent borrowings as at the 30 June 2026.

6(f). Credit Facilities

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
Credit Standby Arrangements			
Credit card limit	40,000	40,000	40,000
<b>Total Amount of Credit Unused</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

6(g). Information on Borrowings – Key Terms

**MATERIAL 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.

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7. CASH BACKED RESERVES

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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This reserve was established to fund the City's leave liability and is maintained by an annual contribution to ensure the City's employees leave entitlements are cash backed.

Opening balance	4,751,010	4,796,528	5,267,930
Interest	193,563	254,948	252,997
Transfers in	337,550	151,725	151,725
Funds applied	(489,500)	(452,191)	(452,191)

Closing Balance	4,792,623	4,751,010	5,220,461
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	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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This reserve was established to provide funds for the replacement of City assets other than Community Facilities and is funded by specific transfers as approved by Council.

Opening balance	1,000,000	-	-
Interest	40,742	-	-
Transfers in	1,000,000	1,000,000	1,000,000
Funds applied	-	-	-

Closing Balance	2,040,742	1,000,000	1,000,000
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	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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This reserve was established to accumulate funds including specific allocations from major strategic land sales for significant discretionary community facility projects in future years; alleviating the impacts of intergenerational equity in funding facilities. This reserve will also advance \$7,215,841.50 in 2025/26 as a loan to the municipal fund for the purpose of funding the Kensington Underground Power project, repayments will be received in quarterly instalments of \$639,601 over 3 years with interest at the WATC rate as at the day the funds were advanced less the government guarantee.

Opening balance	19,582,404	16,793,878	16,525,227
Interest	807,702	902,436	787,380
Transfers in	6,322,576	2,929,889	2,929,889
Funds applied	(8,161,342)	(1,043,800)	(975,000)

Closing Balance	18,551,340	19,582,404	19,267,496
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	2025/26 Budget	2024/25 Estimate	2024/25 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	472,742	392,860	403,766
Interest	19,260	20,882	19,391
Transfers in	-	59,000	-
Funds applied	(440,000)	-	-

Closing Balance	52,002	472,742	423,157
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	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking facilities and associated infrastructure within the district as needs arise.

Opening balance	84,755	189,271	209,590
Interest	3,453	8,629	10,066
Transfers in	-	-	-
Funds applied	(75,000)	(113,145)	(20,000)
Closing Balance	13,208	84,755	199,655

	2025/26 Budget	2024/25 Estimate	2024/25 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	1,550,245	997,239	959,057
Interest	63,159	53,006	46,059
Transfers in	500,000	500,000	500,000
Funds applied	(298,300)	-	-
Closing Balance	1,815,104	1,550,245	1,505,116

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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This reserve holds the balance of the Collier Park Residents Offset Reserve following the disposal of Collier Park Village and it now accumulates funds from strategic investment activities including specific allocations from strategic land sale and utilisation activities for strategic investment activities. This reserve advanced \$6,072,060 in 2022/23 as a loan to the municipal fund for the purpose of funding the South Perth/Hurlingham Underground Power project, repayments are received in quarterly instalments of \$416,800 over 4 years with interest at the WATC rate as at the day the funds were advanced less the government guarantee.

Opening balance	14,612,854	12,261,566	12,689,929
Interest	603,835	684,056	638,626
Transfers in	1,667,232	1,667,232	1,667,232
Funds applied	-	-	-
Closing Balance	16,883,921	14,612,854	14,995,788

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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This reserve was established to provide for investment in new waste management initiatives as well as capital requirements it is funded by an annual allocation equal to the operating surplus/(deficit) from the waste operations.

Opening balance	5,294,765	4,624,979	4,085,153
Interest	149,205	252,786	209,004
Transfers in	600,000	1,300,000	1,300,000
Funds applied	(728,470)	(883,000)	(1,016,000)
Closing Balance	5,315,500	5,294,765	4,578,157



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	2025/26 Budget	2024/25 Estimate	2024/25 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	136,401	129,517	128,779
Interest	5,557	6,884	6,185
Transfers in	-	-	-
Funds applied	-	-	-

Closing Balance	141,958	136,401	134,964
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	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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This reserve quarantine funds to fund future capital expenditure at the Golf Course. The reserve is funded by an amount equal to 50% of the annual net profit of the Collier Park Golf Course.

Opening balance	340,943	405,883	552,064
Interest	9,057	19,910	20,499
Transfers in	400,000	500,000	500,000
Funds applied	(750,000)	(584,850)	(548,500)

Closing Balance	-	340,943	524,063
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	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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The reserve was established to quarantine grants and City funds received for the upgrade of and enhancement of changeroom amenities and sports lighting to provide facilities that will increase female participation in sports.

Opening balance	884,066	6,061,863	5,989,926
Interest	36,018	322,203	244,039
Transfers in	-	-	-
Funds applied	-	(5,500,000)	(5,500,000)

Closing Balance	920,084	884,066	733,965
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	2025/26 Budget	2024/25 Estimate	2024/25 Budget
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Opening balance	48,710,185	46,653,584	46,811,421
Interest	1,931,552	2,525,740	2,234,245
Transfers in	10,827,358	8,107,847	8,048,847
Funds applied	(10,942,612)	(8,576,986)	(8,511,691)

Closing Balance	50,526,483	48,710,186	48,582,822
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FOR THE YEAR ENDED 30 JUNE 2026

8. FEES AND CHARGES REVENUE

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>By Program</b>	\$	\$	\$
General Purpose Funding	442,000	397,000	359,000
Law, Order, Public Safety	212,100	265,500	265,500
Health	105,000	145,000	122,500
Community Amenities	10,216,000	9,446,000	9,077,977
Recreation & Culture	6,912,010	7,782,992	7,526,809
Transport	2,920,100	2,588,354	2,547,400
Economic Services	637,800	515,000	440,000
<b>Total fees and charges</b>	<b>21,445,010</b>	<b>21,139,846</b>	<b>20,339,186</b>

9. GRANT REVENUE

9(a). Grant Revenue - Operating

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>By Program</b>	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	1,200,000	1,200,000	1,200,000
Health	11,700	11,700	11,700
Recreation and culture	159,700	133,600	137,300
Transport	697,300	577,503	558,400
<b>Total operating grants, subsidies and contributions</b>	<b>2,068,700</b>	<b>1,922,803</b>	<b>1,907,400</b>

9(b). Grant Revenue - Capital

<b>Capital grants, subsidies and contributions</b>			
Recreation and culture	1,496,375	6,635,646	6,360,626
Transport	1,902,924	1,863,328	1,133,007
<b>Total capital grants, subsidies and contributions</b>	<b>3,399,299</b>	<b>8,498,974</b>	<b>7,493,633</b>

## 10. REVENUE AND EXPENDITURE

### 10.(a) Revenue and Expenditure Classification

#### REVENUES

##### RATES

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

##### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

##### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

##### SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

##### INTEREST REVENUE

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

##### OTHER REVENUE / INCOME

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

##### PROFIT ON ASSET DISPOSAL

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

#### EXPENSES

##### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc. Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

##### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

##### UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

##### FINANCE COSTS

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

##### OTHER EXPENDITURE

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

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10.(b) Revenue Recognition

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

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

## 11. OTHER INFORMATION

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
The net result includes as revenues:	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	1,919,204	2,525,741	2,234,245
- Other funds	1,790,134	2,053,879	2,123,879
Other interest (including penalty and instalments)	624,200	581,007	520,000
Total	<b>4,333,538</b>	<b>5,160,627</b>	<b>4,878,124</b>
* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%			
(b) Other revenue			
Reimbursements and recoveries	539,000	592,303	473,429
Total	<b>539,000</b>	<b>592,303</b>	<b>473,429</b>
The net result includes as expenses:			
(c) Auditor's remuneration			
Audit services	117,600	112,500	100,000
Total	<b>117,600</b>	<b>112,500</b>	<b>100,000</b>
(d) Interest expenses (finance costs)			
Borrowings (refer note 6)	231,401	342,939	366,731
Total	<b>231,401</b>	<b>342,939</b>	<b>366,731</b>
(e) Write-offs			
Write-offs	145,500	113,500	113,500
Total	<b>145,500</b>	<b>113,500</b>	<b>113,500</b>
(f) Low lease expenses			
Lease expenses	22,900	22,900	22,900
Total	<b>22,900</b>	<b>22,900</b>	<b>22,900</b>

## 11(g). Leases – Key Terms

### MATERIAL ACCOUNTING POLICIES

#### LEASES

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

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

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

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

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

12. ELECTED MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
	\$	\$	\$
<b>Elected member Mayor Greg Milner</b>			
<b>Term of Office Ends: 2027</b>			
Mayor's annual allowance	70,951	68,552	68,554
Meeting attendance fees	34,890	33,706	33,706
Annual allowance for ICT expenses	3,064	3,064	3,200
Superannuation contribution payments	8,904		
	<b>117,809</b>	<b>105,322</b>	<b>105,460</b>
<b>Elected member Deputy Mayor Bronwyn Waugh</b>			
<b>Term of Office Ends: 2027</b>			
Deputy Mayor's annual allowance	17,737	17,138	17,142
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,681		
	<b>50,938</b>	<b>45,775</b>	<b>45,779</b>
<b>Elected member Cr Glen Cridland</b>			
<b>Term of Office Ends: 2025</b>			
<b>This position subject to Oct 2025 Election</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	2,189		
	<b>31,709</b>	<b>28,637</b>	<b>28,637</b>
<b>Elected member Cr Blake D'Souza</b>			
<b>Term of Office Ends: 2025</b>			
<b>This position subject to Oct 2025 Election</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	2,189		
	<b>31,709</b>	<b>28,637</b>	<b>28,637</b>
<b>Elected member Cr André Brender-A-Brandis</b>			
<b>Term of Office Ends: 2027</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	2,189		
	<b>31,709</b>	<b>28,637</b>	<b>28,637</b>
<b>Elected member Cr Jennifer Nevard</b>			
<b>Term of Office Ends: 2025</b>			
<b>This position subject to Oct 2025 Election</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	2,189		
	<b>31,709</b>	<b>28,637</b>	<b>28,637</b>



ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

	2025/26 Budget	2024/25 Estimate	2024/25 Budget
	\$	\$	\$
<b>Elected member Cr Hayley Prendiville</b>			
<b>Term of Office Ends: 2027</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	2,189		
	<b>31,709</b>	<b>28,637</b>	<b>28,637</b>
<b>Elected member Vacant</b>			
<b>This position subject to Oct 2025 Election</b>			
Meeting attendance fees	19,515	25,137	25,137
Annual allowance for ICT expenses	2,625	3,500	3,500
Superannuation contribution payments	2,189		
	<b>24,329</b>	<b>28,637</b>	<b>28,637</b>
<b>Elected member Cr Nic Coveney</b>			
<b>Term of Office Ends: 2027</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	2,189		
	<b>31,709</b>	<b>28,637</b>	<b>28,637</b>
<b>Elected members remuneration</b>			
Meeting fees	236,545	234,800	234,800
Mayor's allowance	70,951	68,552	68,554
Deputy Mayor's allowance	17,737	17,138	17,142
Telecommunications allowance	30,189	31,100	31,200
Superannuation contribution payments	27,909	-	-
Total	<b>383,331</b>	<b>351,590</b>	<b>351,696</b>
<b>Other Elected Members Expenditure</b>			
Insurance	52,800	48,400	48,400
Training and Conferences	20,000	20,000	22,500
Election Expenses	175,000	40,000	40,000
Subscriptions	-	47,000	47,000
Other Expenses	75,500	77,500	76,500
Depreciation	14,771	23,744	19,995
Total	<b>338,071</b>	<b>256,644</b>	<b>254,395</b>
Total	<b>721,402</b>	<b>608,234</b>	<b>606,091</b>

### 13. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

It is not anticipated that the City will be party to any Major Trading Undertakings during 2025/26.

The City considers the redevelopment work (consistent with the Collier Park Golf Course tender awarded in December 2023) to constitute a major land transaction and advertised the business plan during the 2024/25 financial year. The redevelopment work is to be undertaken in conjunction with the incumbent course controller. It is anticipated that the Golf Course redevelopment which does not change the course layout but rather involves the construction of a multistorey driving range, new function facility, office space, kitchen, clubhouse, pro shop and padel courts will be completed over a period of approximately two years. Contributions will be made by both the City and the course operator. This year's capital expenditure inclusive of borrowing costs has been included in the capital budget, the costs break down below excludes borrowing costs (refer to note 6 (d) for borrowing costs):

	2025/26 Budget	2026/27 Forecast	Total
	\$	\$	\$
Capital Expenditure	12,295,000	7,505,000	19,800,000

#### 14. INTEREST IN JOINT VENTURE ARRANGEMENTS

It is not anticipated that the City will be party to any Joint Venture Arrangements during 2025/26.

##### 14(a). Interest in Joint Arrangements – Key Terms

###### MATERIAL 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.

#### 15. TRUST FUNDS

The City does not anticipate holding trust funds during the 2025/26 budget year.

##### 15(a). Trust Funds – Key Terms

###### MATERIAL 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.

## 16. OTHER INFORMATION – KEY TERMS

### MATERIAL 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.

## MATERIAL ACCOUNTING POLICIES (Continued)

### (ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

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

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

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

## MATERIAL ACCOUNTING POLICIES (continued)

years. Technology development costs include only those costs directly attributable to the development phase and are only recognised following completion of technical feasibility and where the City has an intention and ability to use the asset.

### Other Long-Term Employee Benefits

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

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

### 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.

**MATERIAL ACCOUNTING POLICIES (continued)**

**Income approach**

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

**Cost approach**

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs 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.



## 17. PROGRAM INFORMATION

### 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

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>b) Income and expenses</b>				
<b>Income Excluding Grants, subsidies and contribution</b>		\$	\$	\$
General Purpose Funding		52,369,206	51,369,898	51,120,974
Governance		5,400	5,277	2,979
Law, Order, Public Safety		219,500	276,000	276,000
Health		125,000	155,000	132,500
Community Amenities		10,440,204	9,758,787	9,304,575
Recreation & Culture		7,148,210	8,093,609	7,736,759
Transport		2,935,100	2,603,354	2,562,400
Economic Services		10,815,789	665,000	590,000
Other Property and Services		30,000	30,909	30,000
		<b>84,088,409</b>	<b>72,957,834</b>	<b>71,756,187</b>
<b>Operating grants, subsidies and contributions</b>				
General Purpose Funding		1,200,000	1,200,000	1,200,000
Health		11,700	11,700	11,700
Recreation & Culture		159,700	133,600	137,300
Transport		697,300	577,503	558,400
		<b>2,068,700</b>	<b>1,922,803</b>	<b>1,907,400</b>
<b>Capital grants, subsidies and contributions</b>				
Recreation & Culture		1,496,375	6,635,646	6,360,626
Transport		1,902,924	1,863,328	1,133,007
		<b>3,399,299</b>	<b>8,498,974</b>	<b>7,493,633</b>
<b>Total Income</b>		<b>89,556,408</b>	<b>83,379,611</b>	<b>81,157,220</b>
<b>Expenses</b>				
General Purpose Funding		(662,547)	(353,278)	(417,825)
Governance		(6,984,922)	(6,697,923)	(6,831,208)
Law, Order, Public Safety		(1,663,576)	(1,439,089)	(1,357,735)
Health		(1,022,680)	(921,240)	(981,533)
Education and Welfare		(598,581)	(597,407)	(585,781)
Housing		0	(64,540)	(58,745)
Community Amenities		(13,559,275)	(12,601,550)	(12,710,826)
Recreation & Culture		(28,625,785)	(27,971,220)	(27,417,318)
Transport		(20,843,584)	(20,741,548)	(20,679,811)
Economic Services		(11,216,542)	(1,054,466)	(1,238,476)
Other Property and Services		(778,741)	(562,656)	(654,371)
<b>Total Expenses</b>		<b>(85,956,233)</b>	<b>(73,004,918)</b>	<b>(72,933,629)</b>
<b>Net Result for the period</b>		<b>3,600,175</b>	<b>10,374,693</b>	<b>8,223,591</b>





# MANAGEMENT BUDGET

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

MANAGEMENT BUDGET

Key Responsibility Area	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>REVENUE</b>			
<b>Corporate Services</b>			
<b>Finance</b>			
Investment Activities	4,760,134	5,526,833	5,376,526
Financial Services	3,100	2,979	2,979
Rating Services	48,809,072	47,043,065	46,944,448
Total Revenue - Finance	53,572,306	52,572,877	52,323,953
<b>People and Performance</b>			
Human Resources	2,300	2,298	-
Total Revenue - People and Performance	2,300	2,298	-
<b>Governance</b>			
Animal Care Facility	204,700	198,000	198,000
Fire Prevention	5,900	3,000	3,000
Parking	2,732,500	2,506,354	2,475,400
Rangers	8,900	75,000	75,000
Property Management - Commercial	312,000	298,893	298,893
Recoverable Costs	130,000	149,652	80,000
Total Revenue - Governance	3,394,000	3,230,899	3,130,293
<b>Corporate Services Total</b>	<b>56,968,606</b>	<b>55,806,074</b>	<b>55,454,246</b>
<b>Development &amp; Community Services</b>			
<b>Community, Culture &amp; Recreation</b>			
CCR Admin	-	1,700	-
Community Projects	87,000	27,300	50,000
Community Events	54,000	54,632	56,000
Major Events	15,000	15,000	15,000
Public Art	6,000	45,500	-
Facility Hire	585,000	531,000	531,000
Recreation Admin	184,700	223,800	221,800
George Burnett Leisure Centre Operations	258,000	220,000	187,000
Total Revenue - Community, Culture & Recreation	1,189,700	1,118,932	1,060,800
<b>Library Services</b>			
Library Services	4,000	5,000	4,750
Civic Centre Library	20,000	20,000	11,600
Manning Library	8,700	8,700	8,100
Old Mill	2,000	2,607	1,800
Total Revenue - Library Services	34,700	36,307	26,250

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

Key Responsibility Area	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>Development Services</b>			
Planning Services	655,000	590,000	275,000
Building Services	422,800	300,000	250,000
Pool Services	215,000	215,000	190,000
Health Services	11,700	11,700	11,700
Preventative Services	125,000	155,000	132,500
Total Revenue - Development Services	1,429,500	1,271,700	859,200
<b>Development &amp; Community Services Total</b>	<b>2,653,900</b>	<b>2,426,939</b>	<b>1,946,250</b>
<b>Infrastructure Services</b>			
<b>Engineering</b>			
Network Operations	130,600	27,000	27,000
Underground Power	10,027,989	-	-
Roads and Drainage	769,300	647,503	618,400
Total Revenue - Engineering	10,927,889	674,503	645,400
<b>Parks and Environment</b>			
CPGC	5,406,510	6,341,999	6,133,116
Park Operations	385,000	425,000	425,000
Total Revenue - Parks and Environment	5,791,510	6,766,999	6,558,116
<b>Waste, Fleet &amp; Facilities</b>			
Building & Assets	-	6,426	-
Fleet Management	30,000	30,909	30,000
Recycling Centre	112,000	112,000	112,000
Waste Collection	9,673,204	9,056,787	8,917,575
Total Revenue - Waste, Fleet & Facilities	9,815,204	9,206,122	9,059,575
<b>Infrastructure Services Total</b>	<b>26,534,603</b>	<b>16,647,624</b>	<b>16,263,091</b>
<b>Total Revenue</b>	<b>86,157,109</b>	<b>74,880,637</b>	<b>73,663,587</b>



ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

Key Responsibility Area	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>EXPENDITURE</b>			
<b>Office of the CEO</b>			
Office of the CEO	647,716	629,349	644,349
Total Expense - Office of the CEO	647,716	629,349	644,349
<b>Office of the CEO Total</b>	<b>647,716</b>	<b>629,349</b>	<b>644,349</b>
<b>Corporate Services</b>			
<b>Director of Corporate Services</b>			
Corporate Services	300,296	287,878	287,878
Total Expense - Director of Corporate Services	300,296	287,878	287,878
<b>Customer, Communications &amp; Engagement</b>			
Publications	45,000	60,141	77,000
Marketing & Communications	802,431	720,987	863,698
Customer Services Admin	1,358,831	1,347,757	1,369,803
Total Expense - Customer, Communications & Engagement	2,206,262	2,128,886	2,310,501
<b>Finance</b>			
Investment Activities	128,395	138,433	140,276
Financial Services	2,777,945	2,840,172	2,773,844
Rating Services	662,547	353,278	417,825
Total Expense - Finance	3,568,888	3,331,883	3,331,945
<b>Information Systems</b>			
Information Services	5,571,298	5,824,688	5,477,919
Records Management	250,709	228,929	223,849
Total Expense - Information Systems	5,822,007	6,053,617	5,701,767
<b>Governance</b>			
Governance Admin	1,223,863	1,120,949	1,004,875
Council Members	723,904	618,240	618,091
Council Functions	209,522	214,608	212,648
Animal Care Facility	353,147	325,583	288,132
Fire Prevention	85,808	79,588	77,129
Parking	1,056,468	1,026,461	1,057,237
Rangers	613,499	502,538	490,771
Property Management - Commercial	34,800	33,750	33,750
Recoverable Costs	193,100	163,800	161,800
PreSchools	51,345	51,345	50,831
Total Expense - Governance	4,545,458	4,136,861	3,995,264
<b>People &amp; Performance</b>			
Human Resources	1,337,524	1,182,172	1,101,273
Work Health & Safety	511,671	346,790	335,402
Organisational Performance	486,915	422,742	355,146
Total Expense - People & Performance	2,336,111	1,951,704	1,791,821
<b>Corporate Services Total</b>	<b>18,779,021</b>	<b>17,890,829</b>	<b>17,419,176</b>



ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

Key Responsibility Area	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>Development &amp; Community Services</b>			
<b>Director of Development &amp; Community Services</b>			
Development & Community Services	276,399	282,302	343,868
Total Expense - Director of Dev & Community Services	276,399	282,302	343,868
<b>Community, Culture &amp; Recreation</b>			
CCR Admin	880,134	629,538	650,010
Community Projects	826,593	708,915	712,094
Citizens Centre - South Perth	113,075	115,875	113,173
Citizens Centre - Manning	167,057	157,964	155,678
Community Events	1,006,186	782,105	765,268
Major Events	95,000	90,000	80,000
Summer Events	223,000	214,000	220,000
Functions	54,000	55,900	54,000
Public Art	76,354	138,191	78,904
Facility Hire	561,160	543,714	587,908
George Burnett Leisure Centre Operations	636,429	622,095	588,852
Total Expense - Community, Culture & Recreation	4,638,987	4,058,297	4,005,886
<b>Collier Park Village</b>			
Collier Park Village	-	64,540	58,745
Total Expense - Collier Park Village	-	64,540	58,745
<b>Library Services</b>			
Civic Centre Library	1,823,932	1,713,987	1,867,574
Manning Library	1,074,547	997,026	1,110,567
Old Mill	34,857	35,057	93,860
Heritage House	37,065	22,678	32,678
Total Expense - Library Services	2,970,402	2,768,749	3,104,678
<b>Development Services</b>			
Planning Services	1,393,779	1,311,907	1,463,415
Compliance	222,722	134,642	186,740
Building Services	484,145	409,737	506,559
Health Services	629,362	549,266	605,820
Analytical Services	13,500	12,750	12,500
Pest Control	50,000	55,000	50,000
Total Expense - Development Services	2,793,509	2,473,302	2,825,033
<b>Strategic Planning</b>			
Strategic Planning	504,509	371,617	501,772
Total Expense - Strategic Planning	504,509	371,617	501,772
<b>Development &amp; Community Services Total</b>	<b>11,183,806</b>	<b>10,018,808</b>	<b>10,839,983</b>

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

Key Responsibility Area	2025/26 Budget	2024/25 Estimate	2024/25 Budget
<b>Infrastructure Services</b>			
<b>Director Infrastructure Services</b>			
Director Infrastructure Services	355,140	376,292	376,292
Total Expense - Director Infrastructure Services	355,140	376,292	376,292
<b>Assets and Infrastructure Support</b>			
Assets and Infrastructure Support	1,404,380	1,371,057	1,509,638
Total Expense - Assets and Infrastructure Support	1,404,380	1,371,057	1,509,638
<b>Engineering</b>			
Engineering Administration	531,012	1,011,819	1,105,450
Civil Design	958,513	758,887	791,486
Network Operations	295,000	230,000	230,000
Underground Power	10,159,299	159,334	178,423
Bridges, Jetties and Boardwalks	30,000	-	-
Roads and Drainage	11,713,714	11,595,465	11,674,820
Total Expense - Engineering	23,687,537	13,755,504	13,980,179
<b>Parks and Environment</b>			
Parks and Environment Administration	375,110	331,656	324,778
CPGC	4,590,883	4,290,917	4,022,165
Park Operations	11,876,991	11,770,376	11,615,583
Total Expense - Parks and Environment	16,842,984	16,392,950	15,962,525
<b>Waste, Fleet &amp; Facilities</b>			
Waste, Fleet & Facilities Administration	744,692	724,944	651,036
Environment	688,778	660,552	591,586
Fleet Management	1,458,668	1,420,324	1,488,870
Recycling Centre	532,790	609,299	531,425
Waste Collection	4,954,022	4,369,908	4,366,608
Recycling Collection	1,270,340	1,297,594	1,308,913
Building & Assets	3,604,791	3,556,772	3,429,793
Total Expense - Waste, Fleet & Facilities	13,254,079	12,639,394	12,368,232
<b>Infrastructure Services Total</b>	<b>55,544,120</b>	<b>44,535,197</b>	<b>44,196,866</b>
<b>Total Expenditure</b>	<b>86,154,663</b>	<b>73,074,183</b>	<b>73,100,373</b>
<b>Net Position</b>	<b>2,446</b>	<b>1,806,454</b>	<b>563,214</b>



# FEES AND CHARGES SCHEDULE





Fees and Charges Schedule

Access to Information

Land & Property Information				
DA ARCHIVE INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Archive search (electronic)	All Applicants	Per Search - payable in advance	Exc	\$31.00
Archive search (paper copy)	All applicants	Per Search - payable in advance	Exc	\$93.00
PROPERTY INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Rates Enquiry - Settlement Agents	All Applicants	Rates Enquiry only	Exc	\$60.00
Rates Enquiry - Settlement Agents	All Applicants	Full Requisition including Rates	Exc	\$160.00
PLANNING SCHEME				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Town Planning Scheme Text	All Applicants	Each	Exc	\$44.00
Planning Zone Maps	All Applicants	Per sheet	Exc	\$6.00
BUILDING ARCHIVE INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Plan Archive Search - Residential	All Applicants	Per Search - Payable in Advance	Exc	\$98.00
Building Plan Archive Search - Commercial	All Applicants	Per Search - Payable in Advance	Exc	\$150.00

## Electoral Information

### ROLLS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Full Rate Roll	All Applicants	Per Copy	Exc	\$412.00
Ward Roll	All Applicants	Per Copy	Exc	\$144.00

## Reproduction of Records

### DOCUMENTS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Plan - Printing of Plans > A3 Size	All Applicants	Per Sheet	Inc	\$6.00

## 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 Approval Conditions Clearance - Development Cost \$2,500,000 - \$5,000,000	If applicable	Prior to advice being given	Exc	\$567.00
Development Approval Conditions Clearance - Development Cost \$5,000,000 - \$21,500,000	If applicable	Prior to advice being given	Exc	\$850.00
Development Approval Conditions Clearance - Development Cost over \$21,500,000	If applicable	Prior to advice being given	Exc	\$850.00
DEVELOPMENT APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Development Cost not more than \$50,000	All Applicants	Base Fee	Exc	As per State Government review
Development Cost more than \$50,000 but not more than \$500,000	All Applicants	0.32% of estimated cost of development	Exc	As per State Government review
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	As per State Government review

DEVELOPMENT APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	As per State Government review
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	As per State Government review
Development Cost more than \$21.5 million	All Applicants	Base Fee	Exc	As per State Government review
DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Deemed to Comply Check - (Planning & Development Regulations 2015 Sch. 2 Cl. 61A)	If applicable	Prior to advice being given	Exc	As per State Government review
Advertising Costs	All Applicants	Complex Development Application	Exc	\$371.00
Change of Use	All Applicants	Per Application	Exc	As per State Government review
Extension of Non Conforming Use	All Applicants	Per Application	Exc	As per State Government review
Home Business	All Applicants	Per Application	Exc	As per State Government review
Retrospective Approval - of Existing Development	All Applicants	Penalty is double the maximum fee plus the original fee minimum \$441.00	Exc	As per State Government review
Referral to Design Review Panel	All Applicants	Per Referral	Inc	\$1,000.00
Referral to Design Review Panel Chair (sole review)	All applicants	Per Referral	Exc	\$396.00
Referral to Design Review Panel (external)	All Applicants	Per Referral	Inc	\$1,093.00
Fee payable to Design Review Panel Chair		Per hr + 1hr prep + 1hr minutes prep	Inc	\$283.00

DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee payable to Design Review Panel Panel Member		Per hr plus 1hr prep	Inc	\$249.00

DAP Applications				
DAP APPLICATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Minor Amendment - under Reg 17	All Applicants	Per Application	Exc	As per State Government review
(a) Less than \$2 million	All applicants	Per application	Exc	As per State Government review
(b) Not less than \$2 million and less than \$7 million	All Applicants	Per Application	Exc	As per State Government review
(c) Not less than \$7 million and less than \$10 million	All Applicants	Per Application	Exc	As per State Government review
(d) Not less than \$10 million and less than \$12.5 million	All Applicants	Per Application	Exc	As per State Government review
(e) Not less than \$12.5 million and less than \$15 million	All Applicants	Per Application	Exc	As per State Government review
(f) Not less than \$15 million and less \$17.5 million	All Applicants	Per Application	Exc	As per State Government review
(g) Not less than \$17.5 million and less than \$20 million	All Applicants	Per Application	Exc	As per State Government review
(h) Not less than \$20 million and less than \$50 million	All Applicants	Per application	Exc	As per State Government review
(i) Not less than \$50 million	All Applicants	Per application	Exc	As per State Government review



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	As per State Government review
Minimum 6 Lots up to 100 Lots	All Applicants	Per Application	Exc	As per State Government review
More than 100 Lots (Maximum Fee)	All Applicants	Per Application	Exc	As per State Government review

Planning Advisory Services				
LIQUOR LICENSING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Section 40 Liquor Licensing Certificate	All Applicants	Per Property	Exc	As per State Government review
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	As per State Government review

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	As per State Government review
Time Used - Senior Planner	All Applicants - Estimate payable in advance	Per Hour	Exc	As per State Government review
Time Used - Planning Officer	All Applicants - Estimate payable in advance	Per Hour	Exc	As per State Government review
Time Used - Admin Officer or Secretary	All Applicants - Estimate payable in advance	Per Hour	Exc	As per State Government review
Time Used - All Other Officers	All Applicants - Estimate payable in advance	Per Hour	Exc	As per State Government review
Operating Overhead Costs	All Applicants - Estimate payable in advance	33.3% of Time Cost	Exc	As per State Government review
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	As per State Government review
Legal and Other Specialist Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	As per State Government review
Scheme Map & Scheme Text Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	As per State Government review

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 State Government review

Subdivision Applications				
SUBDIVISION CLEARANCE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Up to 5 Lots	All Applicants	Per Lot	Exc	As per State Government Review
Minimum 6 Lots up to 195 Lots	All Applicants	In Excess of 5 Lots up to 195 Lots	Exc	As per State Government Review
More than 195 Lots	All Applicants	Per Application	Exc	As per State Government Review

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 equal annual instalments over 5 years, year 5 of 5 (\$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 equal annual instalments over 5 years, year 5 of 5 (\$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 equal annual instalments over 5 years, year 5 of 5 (\$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 annual instalments over 5 years, year 5 of 5 (\$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	N/A
^ For a property with multiple units or dwellings on a single title, the network charge imposed on each unit or dwelling is calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings.			Exc	N/A

COLLIER 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 Collier	Council adopted, levied in 5 equal annual instalments over 5 years, year 5 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.			Exc	N/A
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 equal annual instalments over 5 years, year 5 of 5 (\$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 equal annual instalments over 5 years, year 5 of 5 (\$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 equal annual instalments over 5 years, year 5 of 5 (\$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 equal annual instalments over 5 years, year 5 of 5 (\$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	N/A
^ For a property with multiple units or dwellings on a single title, the network charge imposed on each unit or dwelling is calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings.			Exc	N/A

MANNING 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 Manning	Council adopted, levied in equal annual instalments over 5 years, year 5 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.			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 4 of 5 (\$3,000/5=\$600 per year for 5 years)	Exc	\$3,000.00
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 4 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 4 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 4 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 4 of 5 (\$18,300/5=\$3,660 per year for 5 years)	Exc	\$18,300.00

**SOUTH PERTH/HURLINGHAM NETWORK CHARGE PER UNIT/DWELLING^**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
*If the property is sold the outstanding network charge is recovered at property settlement.			Exc	.
^ For a property with multiple units or dwellings on a single title, the network charge imposed on each unit or dwelling is calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings.			Exc	.

**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 4 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.			Exc	.

**KENSINGTON PROJECT AREA PER UNIT/DWELLING ^**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Residential/Commercial GRV < \$20,000	Properties in designated Kensington Project Area	Council adopted, levied in equal annual instalments over 4 years, year 1 of 4 (\$2,000/4=\$500 Per year for 4 years)	Exc	\$2,000
Residential/Commercial GRV \$20,001- \$30,000	Properties in designated Kensington Project Area	Council adopted, levied in equal annual instalments over 4 years, year 1 of 4 (\$3,600/4=\$900 Per year for 4 years)	Exc	\$3,600
Residential/Commercial GRV \$30,001 - \$50,000	Properties in designated Kensington Project Area	Council adopted, levied in equal annual instalments over 4 years, year 1 of 4 (\$5,400/4=\$1,350 Per year for 4 years)	Exc	\$5,400

**KENSINGTON PROJECT AREA PER UNIT/DWELLING ^**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Residential/Commercial GRV > \$50,000	Properties in designated Kensington Project Area	Council adopted, levied in equal annual instalments over 4 years, year 1 of 4 (\$5,400.00 + 20 cents Per \$ GRV > \$50,000/4 = \$1,350 + 4 cents Per \$ GRV > 50,000 charge Per year for 4 years)	Exc	\$5,400 + 20 cents per \$ GRV > 50,000
Other - Large properties that are not held or used as Residential or Commercial	Properties in designated Kensington Project Area	Council adopted, levied in 4 equal instalments Per annum (\$16,200/4=\$4,050 Per year for 4 years)	Exc	\$16,200
* If the property is sold the outstanding network charge is recovered at property settlement.			Exc	
^ For a property with multiple units or dwellings on a single title, the network charge imposed on each unit or dwelling is calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings.			Exc	

**KENSINGTON PROJECT AREA 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 Kensington Project Area	Council adopted, levied in equal annual instalments over 4 years, year 1 of 4 (\$0 - \$1,500/4=\$0 - \$375 Per year for 4 years)	Exc	\$0 - \$1,500
* If the property is sold the outstanding connection fee is recovered at property settlement.			Exc	



## Rates

### ADMINISTRATION FEES

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Underground Power Instalment pre-interest percentage	If applicable	Per LGFM Regulations	Exc	5.50%
Rates and charges Instalment Administration Fee	All Applicants	Per Instalment Notice	Exc	\$13.00
Rates Instalment Pre Interest Percentage	All Applicants	Per LGFM Regulations	Exc	5.50%
Interest on Outstanding Rates	All Applicants	Per LGFM Regulations	Exc	11.00%
Rates Special Payment Arrangement Fee	All Applicants excl pensioners and seniors	Per Application	Exc	\$38.00
Interest on Overdue ESL	If Applicable	Per Annum	Exc	11.00%
Debtors Direct Payment Arrangements	If Applicable	Per Application	Exc	\$38.00
External Debt Collection Administration Fee	If Applicable	Per Application	Exc	\$51.00
Interest on Outstanding Debtor Accounts	If Applicable	Per Annum	Exc	11.00%
Interest on Outstanding Underground Power	If Applicable	Per LGFM Regulations	Exc	11.00%
Preparation of Historical Transaction Listing Report	All Applicants excl pensioners and seniors	Per Request	Exc	\$54.00
Reprint of Rate Notice (electronic and hardcopy)	All Applicants excl pensioners and seniors	Per Notice	Exc	\$20.00

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	\$0.00
Manning Laneway Bookings	All Applicants	Per Hour	Inc	\$160.00

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/All Applicants	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	Exc	Fee is equivalent to the amount of interest earned for the duration of the Deposit.

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 per State Government review
Class 1 or Class 10 Buildings	All Applicants	0.19% of GST inclusive value of works as determined by City but not less that \$110.	Exc	As per State Government review
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 per State Government review

BUILDING APPLICATION - UNCERTIFIED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	As per State Government review
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 per State Government review
BUILDING APPROVAL CERTIFICATES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Occupancy permit inspection fee (if additional inspections required)	All Applicants	Per officer attending, per inspection following initial inspection	Exc	\$82.00
Building Approval - Extend Effective Time	All Applicants	Per Application	Exc	As per State Government review
Occupancy Permit for Completed Building	All Applicants	Per Application	Exc	As per State Government review
Occupancy Permit for Registration of Strata Scheme	All Applicants	Per Application	Exc	As per State Government review
Occupancy Permit for Plan of Re-Subdivision	All Applicants	Per Application	Exc	As per State Government review
Modify Occupancy Permit for Temporary Additional Use of Building	If Applicable	Per Application	Exc	As per State Government review
Replacement Occupancy Permit - Existing Building	If Applicable	Per Application	Exc	As per State Government review
Replacement Occupancy Permit - Permanent Change of a Building's Classification or Use	If Applicable	Per Application	Exc	As per State Government review
Temporary Occupancy Permit - Incomplete Building	If Applicable	Per Application	Exc	As per State Government review

BUILDING APPROVAL CERTIFICATES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Occupancy Permit - Building with Unauthorised Work Having been Done	If Applicable	0.18% of GST inclusive value of works as determined by City, not less than \$110	Exc	As per State Government review
Occupancy Permit - Extend Effective Time	If Applicable	Per Application	Exc	As per State Government review
RETROSPECTIVE APPROVALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Per Application	Exc	As per State Government review
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 per State Government review
Strata Unit	All Applicants	Per Application	Exc	As per State Government review
Strata Unit	All Applicants	Per Unit with 10 Unit Minimum	Exc	As per State Government review
DEMOLITION APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Per Application	Exc	As per State Government review
Class 2 - 9 Buildings	All Applicants	\$110 Per Storey	Exc	As per State Government review
Demolition Bond	All Applicants	Refundable provided there is no damage to City property, infrastructure, or assets.	Exc	\$1545.00
Demolition Approval - Extend Effective Time	If Applicable	Per Application	Exc	As per State Government review

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 per State Government review
Demolition Permit	All Applicants	Minimum \$61.65 or 0.137% value of work over \$45,000	Exc	As per State Government review
Occupancy Permit under S.46 and modification under S.48 of Building Act	All Applicants	No Levy Payable	Exc	As per State Government review
Occupancy permit or building approval certificate for approved building work under S47, 49, 50 or 52 of Building Act	All Applicants	Minimum \$61.65	Exc	As per State Government review
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 per State Government review
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 per State Government review
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	\$546.00
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	\$1,133.00
Single House - Works equal to or greater than \$30,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$2,575.00
Up to 3 Grouped Dwellings or Single House on Corner Lot	All Applicants	Refundable provided there is no damage to City property.	Exc	\$3,605.00

ROAD RESERVE ACCESS BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
More than 3 Grouped dwellings or commercial developments with a value of less than \$2.0m	All Applicants	Refundable provided there is no damage to City property.	Exc	\$5,150.00
Commercial Development Valued equal to or greater than \$ 2.0 m.	All Applicants	Refundable provided there is no damage to City property	Exc	\$15,450.00
Site Inspection Fee	All Applicants	Per Bond	Inc	\$198.00

Swimming Pools/Spas				
INSPECTION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Annual Levy - Pool barrier inspection	All Applicants	Charged over 4 Year Cycle	Exc	\$78.00
Inspection at the request of others (e.g. purchaser, demolition or decommissioning)	All Applicants	Per Inspection	Exc	\$78.00
Initial new pool inspection	All Applicants	Per Inspection	Exc	\$312.00
Copy of Compliance Inspection Report	If Applicable	Per copy	Exc	\$65.00

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	\$198.00
Approval or Alteration of a complex TMP	All Applicants	Per Application	Inc	\$305.00
Traffic Count - New (works only undertaken on individual basis and as workload permits)	All Applicants	Per Application	Inc	\$370.00
Traffic Count - existing per classified report	All Applicants	Per Application	Inc	\$52.00
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	\$251.00
Remedial Audit of Non Conforming Site TMP	If Applicable	Required where site is found to be Non Conforming	Inc	\$251.00
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, Canning Bridge	Inc	To the extent incurred by the City



Licencing and Food Safety

Licences				
TRADING LICENCES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vendor Trading Licence application (per day)	All Applicants	Per Day	Exc	\$124.00
Vendor Trading Licence application (per week)	All Applicants	Per Week	Exc	\$305.00
Vendor Trading Licence application (monthly)	All Applicants	Per Month	Exc	\$370.00
Personal Trainer Trading Licence (Multiple Sites - annual)	All Applicants	Per Annum	Exc	\$1,345.00
Food Vendor Trading Licence (annual)	All Applicants	Per Annum	Exc	\$1,930.00
Non Food Vendor Trading Licence (annual)	All Applicants	Per Annum	Exc	\$1,345.00
Trading Licence - Concession - Community or School Events (per day)	If Applicable	Per Day	Exc	NIL
Vendor Trading Licence (per quarter)	All Applicants	Per three months	Exc	\$550.00
Vendor Trading Licence application - charitable or not for profit organisation	All applicants	Per Day	Exc	NIL
Vendor Trading Licence application - entertainer / performer	All applicants	Per Day	Exc	\$31.00
FOOD PREMISES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Business Construction, Alteration	All Applicants	Per Application	Exc	\$321.00
Food Business Notification fee	All Applicants	On notification	Exc	\$74.00
Low Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$154.00
Medium Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$305.00
High Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$611.00
Food business Reinspection fee	If Applicable	Per Inspection	Exc	\$154.00
Overdue Food Business Annual Surveillance Fee	If Applicable	Per Month	Exc	\$62.00

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	NIL
Very low risk/charitable or community service food business, sporting clubs, P&C Canteens, Social Clubs	All applicants	On notification	Exc	NIL
Food Safety Program verification fee	All applicants	on application	Exc	\$363.00
Food condemnation assessment	All applicants	Per hour (min 1hr)	Inc	\$91.00
ALFRESCO DINING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Alfresco Dining & Parklet Licence - new application	If Applicable	Per application	Exc	Waived
Alfresco Dining & Parklet Licence - fee per seat (pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year)	All Applicants	Per Seat	Exc	Waived
Alfresco Dining & Parklet licence - application for renewal of licence	All Applicants	Per Year	Exc	Waived
Alfresco Dining & Parklet licence - application for transfer of licence	If Applicable	Upon Transfer	Exc	Waived

## Advisory & Sampling Services

FOOD & WATER				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Premises Written Report to Settlement Agent on Most Recent Inspection	All Applicants	On request	Exc	\$148.00

Inspectorial Services

Health Services				
PREMISES INSPECTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Lodging House application fee	All applicants	Per application	Exc	\$244.00
Lodging House annual registration	All Applicants	Annual registration	Exc	\$244.00
LIQUOR LICENCING & GAMING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Gaming and Wagering Commission Act 1987 Certificate s55	If Applicable	Per application	Exc	\$104.00
Liquor Control Act 1988 Certificate s39	If Applicable	Per application	Exc	Waived
MISCELLANEOUS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hairdressing / Skin Penetration New Establishment application fee	All applicants	On application	Exc	\$119.00
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	NIL
Public Building Form 1 Application - building for which a building permit is not required	All applicants	On application	Exc	\$454.00
Public Building Form 1 Application 50 persons or less and/or not-for-profit/charitable organisation - Building	All applicants	On application	Exc	NIL

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	\$183.00
Public Building Form 1 Application - Event greater than 1000	All applicants	On application	Exc	\$454.00
Public Building Form 1 Application Not-for-profit/Charitable Organisation - Event	All applicants	On application	Exc	NIL
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	\$113.00

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

NOISE MONITORING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Noise monitoring fee per officer per hour	All Applicants	where after hours and min 2 officers required, fee is Per officer, Per hour (min 1 hour)	Exc	\$196.00
NOISE EXEMPTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Non-complying event application fee - Reg 18(6) > 60 days to event	All Applicants	Per Application	Exc	\$1,000.00
Out of hours construction work assessment of noise management plan Reg 13	All Applicants	Per Application	Exc	\$113.00

## Waste Management

Waste Charges				
ALL ADMINISTRATION FEE ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Reprint of Recycling Centre Entry Voucher	All Applicants excluding pensioners and seniors	Per Notice	Exc	\$20.00
Establishment/Replacement fee - 240/360 litre bin	All new bin services	Per receptacle	Inc	\$125.00
Establishment/Replacement Fee- 660 litre bin	All new bin services	Per receptacle	Inc	\$544.00
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	\$430.00
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	\$595.00
Residential & commercial standard waste collection service charge 660L	Residential & Commercial	Per bin service (1 x 660L General & 1 x 660L Recycling bin)	Inc	\$1,290.00
Non-rateable standard waste collection service charge 660L	Non-rateable properties	Per bin service (1 x 660L General & 1 x 660L Recycling bin)	Inc	\$1,785.00
Residential and commercial standard waste collection service charge 1100L	Residential & Commercial	Per bin service (1 x 1100L General & 1 x 1100L Recycling bin)	Inc	\$2,150.00
Non-rateable standard waste collection service charge 1110L	Non-rateable properties	Per bin service (1 x 1100L General & 1 x 1100L Recycling bin)	Inc	\$2,975.00

Recycling Centre - Green Waste				
RESIDENT ACCESS (PROOF REQUIRED)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Resident User	Per Vehicle Entry	Inc	\$28.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$56.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$111.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$222.00
NON RESIDENT ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$34.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$68.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$136.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$272.00

Recycling Centre - General Waste				
RESIDENT ACCESS (PROOF REQUIRED)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Resident User	Per Vehicle Entry	Inc	\$58.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$115.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$231.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$461.00
NON RESIDENT ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$64.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$128.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$255.00

NON RESIDENT ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$511.00

Recycling Centre - Specified Items				
ALL SPECIFIED ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Reusable Recycling Bags	Residents User	Per Item	Inc	\$6.00
Car Tyres - Max 4	All Users	Per Tyre	Inc	\$19.00
Light Truck Tyres - Max 4 (no large truck, tractor, earthmowing or OTR tyres accepted)	All Users	Per Tyre	Inc	\$30.00
Car Tyres with Rim Attached	All Users	Per Tyre	Inc	\$27.00
Waste Oil - Under 20 Litres	All Users	Per Litre	Inc	Free of charge per person per day
Uncontaminated Cardboard	All Users	Per Instance	Inc	Free of Charge
Mattress or Mattress base	All Users	Each	Inc	\$51.50
Mattress and or Mattress Base - 2 items per general waste Recycling Centre Entry Voucher	Residents User	Each	Inc	1 General waste Recycling Centre Entry Voucher
TV or Computer Monitors (max 4)	Resident User	Each	Inc	Free of charge per resident per day
Small Item Charge	All Users	Per Item	Inc	\$6.00
Fridge, Air Con, Freezer (De-Gassing Fee)	All Users	Per Item	Inc	\$28.00



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	\$52.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$125.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$86.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Individual	Per Hour	Inc	\$134.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$130.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Commercial	Per Hour	Inc	\$216.00
HALLS & SPORTING PAVILIONS (INCL JOHN MCGRATH HALL, EXCL JOHN MCGRATH PAVILION)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Community Halls and Pavilions - General Use (meetings, seminars, etc.) (excluding John McGrath Pavilion)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$41.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.)(excluding John McGrath Pavilion)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$57.00
Community Halls and Pavilions - General Use (meetings, seminars, etc.) (excluding John McGrath Pavilion)	Individual	Per Hour	Inc	\$62.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.)(excluding John McGrath Pavilion)	Individual	Per Hour	Inc	\$80.00
Community Halls and Pavilions - General Use (meetings, seminars, etc.) (excluding John McGrath Pavilion)	Commercial	Per Hour	Inc	\$67.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.)(excluding John McGrath Pavilion)	Commercial	Per Hour	Inc	\$91.00
Changerooms	As negotiated with hirer	Per Hour	Inc	\$27.00

MANNING COMMUNITY HALL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hall - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$46.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$108.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$80.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Individual	Per Hour	Inc	\$119.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$97.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Commercial	Per Hour	Inc	\$131.00
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	\$46.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$78.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$70.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$85.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$93.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc.)	Commercial	Per Hour	Inc	\$103.00

Hall Hire - Related Fees				
VENUE BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Key/swipe Card Bond	All Users	Refundable	Exc	\$70.00
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 Hour (min 3 Hrs)	Inc	\$75.00
Community facility equipment re-arrangement/cleaning fee	All users	Per Hour	Inc	\$150.00
Event Administration Fee	All Applicants	Per Occasion	Inc	\$60.00
Change to Booking Fee	If Applicable	Per Occasion	Inc	\$60.00
Storage Fee	If Applicable	Per month	Inc	\$33.00
Cleaning Fee - basic	All Users	Per Occasion	Inc	\$100-\$150
Cleaning Fee - Type 1 Activity with less than 100 people using kitchen	All Users	Per Occasion	Inc	\$150-\$250
Cleaning Fee - Type 2 Activity with alcohol	All Users	Per Occasion	Inc	\$300-\$400
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	\$70.00

Old Mill				
CULTURAL HUB AND GROUNDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Cultural Hub - up to 40 people	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$29.00
Cultural Hub - up to 40 people	Individual	Per Hour	Inc	\$40.00
Cultural Hub - up to 40 people	Commercial	Per Hour	Inc	\$51.00
Old Mill Grounds - up to 150 people	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$52.00
Old Mill Grounds - up to 150 people	Individual	Per Hour	Inc	\$57.00
Old Mill Grounds - up to 150 people	Commercial	Per Hour	Inc	\$62.00
Cultural Hub and Grounds	Not for Profit (NFP) Incorporated Group	per hour	Inc	\$80.00
Cultural Hub and Grounds Charges	Individual	per hour	Inc	\$100.00
Cultural Hub and Grounds Charges	Commercial	per hour	Inc	\$113.00

Meeting Rooms				
MEETING ROOMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Manning Library Function Room	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$44.00
Manning Library Function Room	Individual	Per Hour	Inc	\$67.00
Manning Library Function Room	Commercial	Per Hour	Inc	\$84.00
South Perth Library Mopoke Meeting Room	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$44.00
South Perth Library Mopoke Meeting Room	Individual	Per Hour	Inc	\$67.00
South Perth Library Mopoke Meeting Room	Commercial	Per Hour	Inc	\$84.00
John McGrath Meeting Room	Not for Profit (NFP) Incorporated Group	Per hour	Inc	\$27.00

MEETING ROOMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
John McGrath Meeting Room	Individual	Per hour	Inc	\$35.00
John McGrath Meeting Room	Commercial	Per hour	Inc	\$43.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$27.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$35.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$43.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$35.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$31.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$24.00

George Burnett Leisure Centre

Court Hire				
BADMINTON/PICKLEBALL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$25.00
Per Court - Peak Period	All Users	Per Hour	Inc	\$29.00
4 Courts - Off Peak Period	All Users	Per Hour	Inc	\$85.00
4 Courts - Peak Period	All Users	Per Hour	Inc	\$95.00
ALL SPORTS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Casual / Unsupervised Hire	All Users	Per Person Per Hour	Inc	\$9.00
Half Court - Off Peak Period	All Users	Per Hour	Inc	\$29.00
Half Court - Peak Period	All Users	Per Hour	Inc	\$45.00
Full Court - Off Peak Period	All Users	Per Hour	Inc	\$44.00
Full Court - Peak Period	All Users	Per Hour	Inc	\$62.00
COURT HIRE - RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bond	All Users	Refundable	Exc	\$250.00
Sport Hall Storage	All Users	Per month	Inc	\$33.00
EQUIPMENT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Badminton & Pickleball Equipment Hire	All Users	Per Item - Per Use	Inc	\$8.00
Yoga Mat Hire	All Users	Per Item - Per Use	Inc	\$8.00
Basketball Hire	All Users	Per Item - Per Use	Inc	\$8.00
Volleyball Hire	All Users	Per Item - Per Use	Inc	\$8.00
Soccer Ball Hire	All Users	Per Item - Per Use	Inc	\$8.00

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	\$34.00
Seminar Room 1 & 2 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$45.00
Seminar Room 1 & 2 - Off Peak Period	Social Activities	Per Hour	Inc	\$45.00
Seminar Room 1 & 2 - Peak Period	Social Activities	Per Hour	Inc	\$56.00
MEETING ROOMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Room 3 & 4 - Off Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$24.00
Meeting Room 3 & 4 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$29.00
Meeting Room 3 & 4 - Off Peak Period	Social Activities	Per Hour	Inc	\$29.00
Meeting Room 3 & 4 - Peak Period	Social Activities	Per Hour	Inc	\$39.00

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
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 month	Inc	\$33.00



HIRE ADMINISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Storage Room Keys Bonds	All Weekend Users	Refundable	Exc	\$70.00
Swipe Cards Bonds	All Weekend Users	Refundable	Exc	\$70.00
Additional Cleaning Fees	All Users	Per Instance	Inc	\$80.00
Call Out Fee	All Users	Per Instance	Inc	\$75.00

Reserves Hire

Active Reserves				
ACTIVE SPORTING RESERVES - INCLUDING CRICKET WICKETS				
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	\$26.00
All public open space (Bill Grayden Reserve, Morris Mundy Reserve, Richardson Park, Ryrrie Reserve, Comer Reserve etc.)	Training and playing	Per hour	Inc	\$26.00
CRICKET WICKET USE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Social Use - Less than 30 People	Social Activities	No Alcohol	Inc	\$0.00

Recreation (passive) Reserves				
RESERVE HIRE - INDIVIDUALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site	Individual / Unincorporated Group	Less than 30 People	Inc	\$0.00
Exclusive Site	Individual / Unincorporated Group	Less than 30 People	Inc	\$77.00
Exclusive Site	Individual / Unincorporated Group	31 - 80 People	Inc	\$185.00
Exclusive Site	Individual / Unincorporated Group	81 - 200 People	Inc	\$302.00
Exclusive Site	Individual / Unincorporated Group	201 - 500 People	Inc	\$600.00
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	\$117.00

RESERVE HIRE - INDIVIDUALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Foreshore Path - 101 to 500 people	Individual / Unincorporated Group	101 to 500 People	Inc	\$174.00
Foreshore Path - 501 to 1,000 people	Individual / Unincorporated Group	501 to 1,000 People	Inc	\$235.00
Foreshore Path - more than 1,000 people	Individual / Unincorporated Group	More than 1,000 People	Inc	\$303.00
RESERVE HIRE - INCORPORATED NFP				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	\$0.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	\$75.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	31 - 80 People	Inc	\$96.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	81 - 200 People	Inc	\$187.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	201 - 500 People	Inc	\$305.00
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	\$62.00
Foreshore Path - 101 to 500 people	Not-for-Profit (NFP) Incorporated Group	101 - 500 People	Inc	\$90.00
Foreshore Path - 501 to 1,000 People	Not-for-Profit (NFP) Incorporated Group	501 to 1,000 People	Inc	\$117.00
Foreshore Path - more than 1,000 People	Not-for-Profit (NFP) Incorporated Group	More than 1,000 People	Inc	\$146.00
RESERVE HIRE - CORPORATE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exclusive Site	Corporate User	Less than 30 People	Inc	\$90.00
Exclusive Site	Corporate User	31 - 80 People	Inc	\$304.00

RESERVE HIRE - CORPORATE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exclusive Site	Corporate User	81 - 200 People	Inc	\$596.00
Exclusive Site	Corporate User	201 - 500 People	Inc	\$1,181.00
Exclusive Site	Corporate User	501 - 1,000 People	Inc	\$1,777.00
Exclusive Site	Corporate User	More than 1,000 People	Inc	Negotiated
Foreshore Path - up to 100 people	Corporate User	Up to 100 People	Inc	\$235.00
Foreshore Path - 101 to 500 people	Corporate User	101 - 500 People	Inc	\$291.00
Foreshore Path - 501 to 1,000 people	Corporate User	501 to 1,000 People	Inc	\$467.00
Foreshore Path - more than 1,000 people	Corporate User	More than 1,000 People	Inc	\$584.00

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	\$10,000 per hectare pro-rata
Event Administration Fee	All Applicants	Per Booking	Inc	\$60.00
Late Booking Fee	If Applicable	Per Booking	Inc	\$60.00
Change to Booking Fee	If Applicable	Per Booking	Inc	\$60.00
Cancellation Fee	If Applicable	Per Booking	Inc	\$60.00
City Ranger Fee	If Applicable	Late Finish / Amplified Music	Inc	\$500.00
Car / Motor Bike Shows	If Applicable	Per Zone - Some Restrictions	Inc	\$360.00
Car Parking	If Applicable	Per Zone - Some Restrictions	Inc	\$360.00
Function Set Up or Load Out Fee	If Applicable	50% of Site Fee Per Day	Inc	Negotiated

EVENT FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Commercial Filming on Reserve	If Applicable	Per Booking	Inc	\$350.00
Bin Fee - 1 bin required per 30 people (4 bins max)	If Applicable	Per Booking	Inc	\$44.00
Storage Fee	If Applicable	Per Booking	Inc	\$33.00
Alcohol Consumption Permit (30+ people)	Individual / Unincorporated Group	Per Booking	Inc	\$72.00
Alcohol Consumption Permit (low scale gathering less than 30 people)	Individual / Unincorporated Group	Per Booking	Inc	\$15.00
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 - \$500 Minimum	All Applicants	Per annum	Exc	Negotiated
Site Inspection - to prevent damage to parks for marquees over 3m sq	All Applicants	Per annum	Exc	\$192.00
Site Inspection - for damage to parks infrastructure	All Applicants	Per annum	Exc	\$192.00
PRIVATE VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per hire	Inc	\$198.00
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$209.00
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$385.00

COMMERCIAL VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Inc	\$660.00
Fee - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$1,100.00
Bond - Car or Van or Utility	All Applicants	Per Day - Non Refundable	Exc	\$1,300.00
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$1,560.00
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Exc	\$2,600.00
Bond - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Exc	\$3,120.00
Bond - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$4,160.00
Bond - Extended Period	All Applicants	Extended Period	Exc	Negotiated

Golf Course				
GREEN FEES - STANDARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays, weekends, public holidays, off-peak, promotional, including changeover - 9 & 18 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$55 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment may be required for bookings.
MINI GOLF				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekday, Weekend/Public Holiday mini golf - Adult, Concession Student, Family Rate, Additional Child and Promotional	All Users	Per Round	Inc	Flexi pricing between \$6-\$55 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors, Students and Group Tickets. Prepayment may be required for bookings.

MINI GOLF				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Universal Access - 9 and 18 holes	User with universal access requirement	Per Round	Inc	Flexi pricing between \$6-\$55 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors, Students and Group Tickets. Prepayment may be required for bookings.
School Group - minimum group size 15	Per User - school group of min size 15	Per Round - week day only during term	Inc	Flexi pricing between \$6-\$55 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors, Students and Group Tickets. Prepayment may be required for bookings.
Mini golf - Exclusive Corporate Hire (1.5 hours)	Group Booking	Exclusive access 1.5 hours	Inc	\$1,995.00
Mini golf - Pavilion Hire (1.5 hours)	Group Booking	Exclusive access 1.5 hours	Inc	\$100.00



GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays/Weekend/Public Holiday Minor Works and Renovation Period including Changeover, 9 - 18 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$55 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment may be required for bookings.
GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays - Weekends Off Peak Students or Seniors, Renovation Concession, Promotional and Teaching Access to Course including Changeover, 9-18 Holes	Students/Seniors	Per Round	Inc	Flexi demand driven pricing between \$10-\$55 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment may be required for bookings.

## Manning Skate Park or Manning Bike Track

### EVENT USE

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Hour		NFP	Inc	\$38.00
Per Hour		Commercial	Inc	\$75.00
Per Day		NFP	Inc	\$150.00
Per Day		Commercial	Inc	\$300.00

## Personal Trainers

### PERSONAL TRAINERS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Registration - Class of less than 10 People	All Applicants	Per Annum	Inc	\$236.00
Registration - Class of 11 to 20 People	All Applicants	Per Annum	Inc	\$410.00
Registration - Class of 21 to 30 people	All Applicants	Per Annum	Inc	\$752.00

Library Services

Borrowers Fees				
LIBRARY MEMBERSHIP				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Adult Membership	All Users	Per Member	Inc	\$0.00
Youth Membership	All Users	Per Member	Inc	\$0.00
Internet Only Membership	All Users	Per Member	Inc	\$0.00
LOST OR DAMAGED ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Library Items - Replacement Cost	If Applicable	Per Item	Inc	WDV of item
Replacement of Lost or Damaged ILL, National Library	If Applicable	Per Item	Inc	\$300.00

Services				
DOCUMENT REPRODUCTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
BW Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$0.30
BW Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$0.50
Colour Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$1.50
Colour Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$2.50
LAMINATING & BINDING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Laminating - A4 Sized Item	All Users	Per Item	Inc	\$4.00
Laminating - A3 Sized Item	All Users	Per Item	Inc	\$7.00

LOCAL HISTORY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Promotional Light Display (Old Mill and Mindeerup)	All Users	Per Programme	Inc	\$350.00
Library and Local History Promotional Sale Items	As Advertised	Per Item	Inc	\$2.00 - \$20.00
Handling Fee-digital storage	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	\$15.00
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	\$36.00
Research Fee - Commercial	All Users	Maximum of 2 Hours	Inc	\$80.00
SALE OF BOOKS				
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
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	Waived
Sterilised Animal - 3 Year	Non Pensioner Owner	Per Dog	Exc	Waived
Sterilised Animal - Lifetime	Non Pensioner Owner	Per Dog	Exc	Waived
Unsterilised Animal - 1 Year	Non Pensioner Owner	Per Dog	Exc	Waived
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	Waived
Sterilised Animal - 3 Year	Pensioner Owner	Per Dog	Exc	Waived
Sterilised Animal - Lifetime	Pensioner Owner	Per Dog	Exc	Waived
Unsterilised Animal - 1 Year	Pensioner Owner	Per Dog	Exc	Waived
Unsterilised Animal - 3 Year	Pensioner Owner	Per Dog	Exc	\$60.00
Unsterilised Animal - Lifetime	Pensioner Owner	Per Dog	Exc	\$125.00
DOG BREEDER REGISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Unsterilised Animal - 1 Year	Non Pensioner Owner	Per Dog	Exc	\$50.00
Unsterilised Animal - 3 Years	Non Pensioner Owner	Per Dog	Exc	\$120.00
Unsterilised Animal - Lifetime	Non Pensioner Owner	Per Dog	Exc	\$250.00
Unsterilised Animal - 1 Year	Pensioner Owner	Per Dog	Exc	\$25.00
Unsterilised Animal - 3 Years	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
Surrender of Dog	All Applicants	Per Instance	Inc	\$428.00
Purchase of Dog Leashes	All applicants	Per Dog	Inc	At cost
Dangerous Dog Collar	Each	Per Dog	Inc	At cost
Dangerous Dog Muzzle	Each	Per Dog	Inc	At cost
Consent to keep 3 or more dogs	All Applicants	Per Application	Exc	\$124.00
Sale of Dog	All Applicants	Per Dog - Includes Sterilisation	Inc	\$433.00
Microchip on Sale of Dog	All Applicants	Per Instance	Inc	\$77.00
Seize and Impound Dog	All Applicants	Per Instance	Exc	\$134.00
Sustenance of Dog in Animal Care Facility	All Applicants	Per Day	Exc	\$38.00
Transport Dog Back to Owner	All Applicants	Per Instance	Exc	\$118.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$124.00
Euthanasia of Dog by Qualified Veterinarian	All Applicants	Per Instance	Inc	At cost
Dangerous Dog Sign	All Applicants	Each	Inc	At cost

Cats				
CAT REGISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sterilised Animal - 1 Year	Non Pensioner Owner	Per Cat	Exc	Waived
Sterilised Animal - 3 Years	Non Pensioner Owner	Per Cat	Exc	Waived
Sterilised Animal - Lifetime	Non Pensioner Owner	Per Cat	Exc	Waived
Sterilised Animal - 1 Year	Pensioner Owner	Per Cat	Exc	Waived
Sterilised Animal - 3 Years	Pensioner Owner	Per Cat	Exc	Waived
Sterilised Animal - Lifetime	Pensioner Owner	Per Cat	Exc	Waived
CAT CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Purchase of Cat Carrier	All applicants	Per Cat	Inc	At Cost
Consent to keep more than 3 Cats	All Applicants	Per Application	Exc	\$124.00
Sale of Cat	All Applicants	Per Cat - Includes Sterilisation	Inc	\$231.00
Microchip on Sale of Cat	All Applicants	Per Instance	Inc	\$77.00
Application to Breed Cats	All Applicants	Per Instance	Inc	\$124.00
Cat Boarding at Animal Care Facility	All Applicants	Per Cat - Per Day	Inc	\$36.00
Seize and Impound Cat	All Applicants	Per Instance	Exc	\$134.00
Sustenance of Cat in Animal Care Facility	All Applicants	Per Day	Exc	\$38.00
Transport Cat Back to Owner	All Applicants	Per Instance	Exc	\$118.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$124.00
Euthanasia of Cat by Qualified Veterinarian	All Applicants	Per Instance	Inc	At cost

Other Animals				
CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Seize or Impound Other Animal	All Applicants	Per Instance	Exc	\$134.00
Sustenance of Other Animal in Animal Care Facility	All Applicants	Per Day	Exc	\$38.00
Refundable Trap Hire - Residents Only	All Applicants	Per Week	Exc	\$35.00
Trap Hire - Late Return Penalty	All Applicants	Per Day	Inc	NIL

### 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	\$11.00
5 Metre Timed Bay - Monday to Sunday	All Applicants	Per Day	Inc	\$11.00
Establishment Fee - General	All Applicants	Per Agreement	Exc	\$124.00
Annual Licence Agreement - per bay	All applicants	Per Agreement	Inc	\$309.00
CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 5 - Heritage House Mends St	All Users	Marked Bays Only	Inc	\$0.00
No 8 - South Perth Senior Citizens Centre	All Users	Marked Bays Only	Inc	\$0.00
No 9 - South Perth Community Centre - Lower	All Users	Marked Bays Only	Inc	\$0.00
No 10 - Civic Centre	All Users	Marked Bays Only	Inc	\$0.00
No 12 - Mill Point Jet Ski	All Users	Marked Bays Only	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day



CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 13 - Melville Place	All Users	4 Hour Limit - Marked Bays Only	Inc	\$0.00
No 14 - Boatshed Cafe	All Users	Marked Bays Only	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
No 16 - Hurlingham Rd	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
No 17 - Ellam Street (main carpark)	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
No 18 - Collins St	All Users	Marked Bays Only	Inc	\$0.00
No 19 - Pilgrim St	All Users	Marked Bays Only	Inc	\$0.00
No 20 - Hensman St	All Users	Marked Bays Only	Inc	\$0.00
No 21 - Morris Mundy Reserve	All Users	Marked Bays Only	Inc	\$0.00
No 22 - Comer Reserve - Melville Parade	All Users	Marked Bays Only	Inc	\$0.00
No 23 - Comer Reserve - Eric St	All Users	Marked Bays Only	Inc	\$0.00
No 24 - Olive's Reserve	All Users	Marked Bays Only	Inc	\$0.00
No 25 - Gentilli Place Boat Ramp	All Users	Marked Bays Only	Inc	\$0.00
No 26 - Bill Grayden Reserve	All Users	Marked Bays Only	Inc	\$0.00
No 27 - Thelma St East	All Users	Marked Bays Only	Inc	\$0.00
No 28 - Thelma St West	All Users	Marked Bays Only	Inc	\$0.00
No 29 - Collier Park Golf Course	All Users	Marked Bays Only	Inc	\$0.00
No 30 - George Burnett Leisure Centre	All Users	Marked Bays Only	Inc	\$0.00
No 31 - Manning Tennis Club	All Users	Marked Bays Only	Inc	\$0.00
No 32 - Manning Community Centre	All Users	Marked Bays Only	Inc	\$0.00

CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 33 - Manning Senior Citizens Centre	All Users	Marked Bays Only	Inc	\$0.00
No 34 - Challenger Reserve	All Users	Marked Bays Only	Inc	\$0.00
No 35 - Welwyn Avenue Shopping Centre	All Users	Marked Bays Only	Inc	\$0.00
No 36 - Curtin University Rowing Club	All Users	Marked Bays Only	Inc	\$0.00
No 37 - Amherst St	All Users	Marked Bays Only	Inc	\$0.00
No 38 - Old Manning Library	All Users	Marked Bays Only	Inc	\$0.00
No 39 - Penrhos College	All Users	Marked Bays Only	Inc	\$0.00
No 3 - Windsor Park - Labouchere Rd	All Users	Hourly Rates as Marked	Inc	First hour free, \$3.30 hour thereafter
No 6 - Richardson Reserve	All Users	Hourly Rate	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
No 15 - Coode St Boat Ramp	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
SPE 3 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter (2hr limit)
SPE 4 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter (2hr limit)
No 2 - Zoo Parking - Mill Point Rd	All Users	Day and Night Rate	Inc	\$6 per day, \$2.60 per hour (night)

CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
SPE 11 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
No 11 - Miller's Pool	All Users	Marked Bays Only	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Angelo Street	All Users	Hourly Rates as Marked	Inc	\$2.90 per hour thereafter, \$10.20 all day
Onslow Street	All Users	Hourly Rates as Marked	Inc	\$2.90 per hour thereafter, \$10.20 all day
SPE 1 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter
SPE 2 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$2.90 per hour thereafter
SPE 5 - South Perth Esplanade	All Users	Hourly rate as Marked	Inc	First hour free, \$2.90 per hour thereafter
SPE 6 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter
SPE 7 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$2.90 per hour thereafter

Roadside Parking				
Description	Applicable to	Condition	GST	Cost
Ray Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter
Darley Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter
Douglas Avenue (between MillPoint Rd and Coode St Boat Ramp Carpark 15)	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
Melville Parade (between Richardson Street and Judd Street)	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
Ellam Street off street parking (lead up to the main carpark)	All users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
Judd Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
Charles Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter
Hardy Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter
Lyall Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter

ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Richardson Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter, \$10.20 all day
Bowman Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.90 per hour thereafter
PRIVATE PARKING AGREEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Zoo Parking Agreement	All Users	Per Agreement	Inc	\$32.00
Establishment Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$300.00
Annual Renewal Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$200.00
Private Parking Sign - Small	All Applicants	Per Sign	Inc	\$80.00
Private Parking Sign - Medium	All Applicants	Per Sign	Inc	\$102.00
Private Parking Sign - Large	All Applicants	Per Sign	Inc	\$214.00
Signage Establishment Fee	All Applicants	Per Sign Erected or Removed	Inc	\$236.00
Establishment Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$600.00
Annual Renewal Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$300.00
Consideration of Review of Infringement	If Applicable	Only where legitimate reason exists	Exc	\$50.00

WORK ZONE AND CONSTRUCTION AREA				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Establishment Fee - Contruction and Commercial	All Applicants	Per Agreement	Exc	\$129.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Marked Bay	Inc	\$10.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Timed Bay	Inc	\$10.00
Monday - Sunday	All users	Per Day - Melville Parade Reserve off street parking	Inc	\$10.00

### Neighbourhood Amenity

Impounded Items				
VEHICLES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vehicle Administration Fee	All Applicants	Per Instance	Exc	\$220.00
Vehicle Towage Fee	All Applicants	Per Instance	Exc	Contract rate
Vehicle Daily Impound	All Applicants	Per Instance	Exc	\$40.00
OTHER ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Impounded Sign	All Applicants	Per Instance	Exc	\$214.00
Impounded Trolley	All Applicants	Per Instance	Exc	\$214.00
Impounded Misc Item	All Applicants	Per Instance	Exc	\$214.00

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	\$75.00

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	\$7.00
Inspection and Retrospective Verge Administration Fee	If Applicable	If No Valid Approval Exists	Exc	\$198.00
SITE INSPECTIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Inspection for Damage to City Infrastructure	All Applicants	Per Hour	Exc	\$198.00
Site Inspection for Damage to City Infrastructure	All Applicants	Minimum	Exc	\$198.00

Crossings				
CROSSING - CITY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$198.00
Removal of Mountable Kerb	If Applicable	Per Metre - Min Fee \$115	Inc	\$16.00
Install Additional Crossing	All Applicants	Per Crossing	Inc	Contract rate + 18%
Cutting of Concrete	If Applicable	Per Metre - Min Fee \$120	Inc	\$31.00
Relocate Gully or Side Entry Pit	If Applicable	As per Quotation	Inc	Contract rate + 18%
Replace Existing Slab Path	If Applicable	As per Quotation	Inc	Contract rate + 18%
Brick Paving Modification	If Applicable	As per Quotation	Inc	Contract rate + 18%
Reinstatement of Kerb	If Applicable	As per Quotation	Inc	Contract rate + 18%



CROSSING - CITY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Removal of Existing Crossing	If Applicable	Per Crossing	Inc	Contract rate + 18%
CROSSING - PRIVATELY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$198.00

Private Drainage Connections				
DRAINAGE CONNECTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$198.00
STORMWATER APPLICATIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Complex Development	All Applicants	Per Application	Inc	\$198.00
Peer Review of Complex Stormwater Application	All Applicants	Per Application	Inc	To the extent incurred by the City

Reinstatement Works				
OTHER PAVING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Concrete Removal	All Applicants	As per Quotation	Inc	Contract rate + 18%
Brick Paving	All Applicants	As per Quotation	Inc	Contract rate + 18%
Road Reinstatement	All Applicants	As per Quotation	Inc	Contract rate + 18%

KERBING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Supply & Lay Kerbing	All Applicants	Min Fee \$300	Inc	Contract rate + 18%
ROAD MARKINGS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Removal of Vehicle Markings in Parking Areas	All Applicants	Min Fee \$110	Inc	Contract rate + 18%
Removal of Public Bus Markings	All Applicants	Min Fee \$110	Inc	Contract rate + 18%
Removal of Other Road Markings	All Applicants	Min Fee \$110	Inc	Contract rate + 18%
PLANT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Road Sweeper - With Operator	If Applicable	Per Hour	Inc	Contract rate + 18%
Truck - Operating Cost	If Applicable	Per Hour	Inc	\$70.00
Day Labour	If Applicable	Per Hour	Inc	\$75.00
Supervision	If Applicable	Per Hour	Inc	\$198.00
DISBURSEMENTS & SUNDRIES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Photographs	If Applicable	Each	Exc	\$6.00
Hazard Reminder Notifications	If Applicable	Each	Exc	\$59.00
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	\$26.00
Sign Hire	If Applicable	Per Item - Per Day	Inc	\$31.00
Site Mobilisation and Demobilisation	If Applicable	Establishment Fee	Inc	\$198.00

SITE MANAGEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Safety Cone Hire	If Applicable	Per Item - Per Day	Inc	\$26.00

Streetscape Management

Street Trees				
STREET TREE REMOVAL, REPLACEMENT AND MAINTENANCE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	All Applicants	Per Tree	Inc	\$192.40
Tree Removal	All Applicants	Per Tree	Inc	Contract rate + 15%
Replacement Tree	All Applicants	Per Tree - (Pot Size 45L - 100L)	Inc	\$433.00
Amenity Value of Tree	All Applicants	Per Tree - Assessed by City	Inc	As assessed
Maintenance to Establish Replacement Tree	All Applicants	Per Tree	Inc	\$602.00
Traffic Management	If Applicable	Per Tree	Exc	Contract rate + 15%

Verge Treatment				
ALTERNATIVE VERGE TREATMENT APPLICATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Inspection, Administration and Approval Fee	All Applicants	Per Application	Inc	\$192.40
Removal of non-permissible verge treatment	All Applicants	Per Application	Inc	Contract Rate + 15% (3 Hrs Minimum)
VERGE OBSTRUCTIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Inspection and Administration Fee	All Applicants	Per Application	Inc	\$192.40
Obstruction Removal Fee	All Applicants	Per Application	Inc	Contract rate + 15% (3 hrs minimum)

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We hope you enjoyed reading our Annual Budget 2025/26 and invite you to provide feedback by submitting a request via **[southperth.wa.gov.au/request](https://southperth.wa.gov.au/request)**



## USEFUL CONTACTS

### **Civic Centre**

9474 0777

Cnr Sandgate St & South Tce,  
South Perth WA 6151

Fax 9474 2425

[enquiries@southperth.wa.gov.au](mailto:enquiries@southperth.wa.gov.au)  
[southperth.wa.gov.au](http://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](http://collierparkgolf.com.au)

### **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](mailto:leisurecentre@southperth.wa.gov.au)

### **South Perth Library**

9474 0800

Cnr Sandgate St & South Tce, South Perth  
[southperthlib@southperth.wa.gov.au](mailto:southperthlib@southperth.wa.gov.au)

### **Manning Library**

9474 0822

2 Conochie Cres, Manning  
[manninglib@southperth.wa.gov.au](mailto:manninglib@southperth.wa.gov.au)

### **Old Mill**

9367 5788

Melville Pl, South Perth  
[oldmill@southperth.wa.gov.au](mailto:oldmill@southperth.wa.gov.au)

### **South Perth Senior Citizens**

9367 9880

53 Coode St, South Perth  
[spsc@bigpond.com](mailto:spsc@bigpond.com)

### **Manning Senior Citizens**

9450 6273

3 Downey Dr (off Ley St), Manning  
[manning seniors@bigpond.com](mailto:manning seniors@bigpond.com)

### **Recycling Centre**

9474 0970

Hayman Rd & Thelma St, Como  
[enquiries@southperth.wa.gov.au](mailto:enquiries@southperth.wa.gov.au)

9474 0777

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