



CITY OF SOUTH PERTH

ANNUAL BUDGET 2026/27



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.



TABLE OF CONTENTS

SECTION 1

1. INTRODUCTION	4
2. BUDGET COMPONENTS	10
3. BUDGET STRUCTURE	13

SECTION 2 – STATUTORY BUDGET 15

STATEMENT OF COMPREHENSIVE INCOME.....	15
STATEMENT OF CASH FLOWS	18
STATEMENT OF FINANCIAL ACTIVITY.....	19
NOTES TO AND FORMING PART OF THE BUDGET	20
1. RATES AND SERVICE CHARGES.....	20
2. NET CURRENT ASSETS	26
3. RECONCILIATION OF CASH	29
4. FIXED ASSETS.....	30
5. ASSET DEPRECIATION.....	36
6. INFORMATION ON BORROWINGS.....	38
7. CASH BACKED RESERVES	42
8. FEES AND CHARGES REVENUE	46
9. GRANT REVENUE.....	46
10. REVENUE AND EXPENDITURE	47
11. OTHER INFORMATION.....	49
12. ELECTED MEMBERS REMUNERATION.....	50
13. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS	53
14. INTEREST IN JOINT VENTURE ARRANGEMENTS.....	55
15. TRUST FUNDS	55
16. OTHER INFORMATION – KEY TERMS.....	56
17. PROGRAM INFORMATION.....	60

SECTION 3 63

MANAGEMENT BUDGET	64
-------------------------	----

SECTION 4 69

FEES AND CHARGES SCHEDULE 70

1. INTRODUCTION

The Annual Budget is a statutory requirement under the Local Government Act 1995 and a key financial management tool. It is guided by the 10-year Strategic Community Plan (SCP), which undergoes major community consultation every four years. Council adopted the revised City of South Perth SCP 2021-2031 in December 2021 and a minor review in March 2024.

The City is consulting on a new Council Plan (CP), which will replace the SCP under reforms to the Local Government Act 1995. The CP is expected to be presented to Council for adoption in the new financial year. Adoption of the CP will also trigger a new long-term financial plan. Until then, the SCP continues to guide the Corporate Business Plan (CBP), which outlines services, projects and measures for the next four years to deliver the City's strategic vision. The long-term financial plan, asset management plans and workforce plan inform the SCP, CBP and Annual Budget, with outcomes reported in the Annual Report. The Annual Budget has been prepared in accordance with 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 2026/27 includes Operating Revenue of \$80.15m, Operating Expenses of \$80.15m and Non-operating, grants, subsidies and contributions income of \$6.72m.

Rates

To achieve a breakeven position and fund community services whilst making prudent efforts towards funding infrastructure and asset maintenance and renewal, a 5.95% rates revenue increase was recommended and adopted for the 2026/27 Budget. This reflects ongoing cost pressures on local government, including higher utilities, construction, materials, fuel, insurance and contracted services. Perth CPI was 4.6% to March 2026, following 4.9% in February, indicating inflation remains above target. Council adopted a 2.8% rates increase last year, in line with March 2025 Perth CPI. Over the preceding six years, increases were at or below the relevant Perth CPI benchmark. On a cumulative basis, rate increases over the past seven years remain below March CPI. Including the 2026/27 financial year, Council will have adopted cumulative rate increases of 21.7% over the past seven years, below Perth March CPI of 27.3% over the same period. Council has sought to contain expenditure and move towards a net operating breakeven position rather than an operating loss. In the short to medium term, ensuring the City achieves a sustainable net operating surplus remains essential to its long-term financial sustainability.

Landgate has updated property GRVs under its three-year revaluation cycle, with average values increasing by more than 36%. As a result, the 5.95% rates revenue increase will affect properties differently, with some rates increasing by more or less than this percentage.

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.

The Minimum Rate (the lowest rate paid per rateable property) is recommended to increase by 5.95% to \$1,318 (\$1,244 in 2025/26). The Minimum Rate applies to approximately 1,018 properties.

Waste Service Charge

The standard waste service charge for 2026/27 will increase to \$450 for domestic properties and \$625 for non-rateable properties, representing only the fifth increase in seven years. The charge remains comparatively low among metropolitan local governments.

Community Safety

The 2026/27 Budget includes additional funding for community safety across both operating and capital programs. Funding for the City's Home Safety and Security Equipment Rebate Program has been maintained at the higher level introduced in 2025/26.

The operating budget also includes \$180,000 for further community safety initiatives, while the capital budget provides for lighting upgrades at Sir James Mitchell Park (\$641,000, including carry forward) and improvements to the Karawara laneways (\$356,000), informed by the Karawara Pedestrian and Cycle Access Plan which attracted significant community input. The establishment of a reserve fund dedicated to funding Community Safety initiatives.

Environmental Sustainability

Both the operating and capital budgets includes additional funds allocated for urban greening and/or environmental sustainability initiatives.

The capital budget includes specific provisions linked to urban greening. \$100,000 for Stormwater Sump Retrofit WSUD (Water Sensitive Urban Design) and an allowance of \$250,000 for similar elements included in the Coode Street Foreshore Riverbank Restoration program. Establishment of a reserve fund dedicated to quarantine funds for the protection of the natural environment.

The operating budget includes a \$100,000 allocation towards Polyphagous Shot-Hole Borer initiatives, in addition to \$100,000 included in the tree management budget for tree pruning and removal to respond to an increase in tree deaths.

Employee Information

Employee costs in the budget reflects an appropriate resource mix to deliver services in line with the SCP. Employee costs represent approximately 40.8% of the City's annual expenditure and

have been closely managed in recent years, with only marginal growth in full-time equivalent positions.

The payroll budget has mainly increased to allow for the 4.0% pay rise under the City's 2024 Enterprise Agreement, which remains below CPI. Employee costs also include about \$450,000 for workers compensation insurance.

Collier Park Golf Course

The City owns Collier Park Golf Course (CPGC), which is managed by Clublinks Management. CPGC is one of Australia's leading public golf courses, with strong demand for tee times, particularly at peak periods. Around 80% of patronage comes from outside the City of South Perth. In 2023/24, the City introduced a flexible pricing model under which the operator sets charges within an approved range based on demand. For 2026/27, a minor increase is proposed to the top of the range, from \$55 to \$60, with the lower limit remaining at \$10. This continues to improve yield per player and revenue to the City. A similar pricing model applies to mini golf, with a 2026/27 range of \$6 to \$60.

Pricing will remain transparent through the booking process, and the operator will publish seasonal pricing ranges on the Collier Park website as a guide.

In 2023/24, Clublinks was selected as the successful tenderer to operate Collier Park Golf Course for 21 years under a Course Controller Agreement, Lease Agreement and Development Agreement. Clublinks will contribute up to \$8.5 million towards redevelopment of the golf course buildings and driving range. The redevelopment does not change any of the nine-hole playing courses.

The agreements have been finalised, with the Major Land Transaction Business Plan and lease advertised in 2024/25 and ministerial approval obtained. The redevelopment requires a City capital contribution and is expected to support the golf course's long-term financial sustainability and provide an ongoing revenue stream. This budget includes conversion of the short-term WA Treasury Corporation loan approved in 2025/26 to a long-term facility.

Capital expenditure in the budget relates mainly to construction of the proposed buildings. Driving range netting was installed in 2025/26 so that revenue from the range can continue during building works. The redevelopment will reduce golf revenue in the short term, with 2026/27 the first year affected.

Underground Power (UGP)

In 1996, the State Government established the State Underground Power Program (SUPP), and Council adopted a whole-of-city approach to underground power. Although underground power is a State Government asset, Council recognises its broader community benefits beyond improved supply during severe weather. It has enhanced amenity by enabling more and larger street trees, reducing summer heat and supporting the vision of "A City of active places and beautiful places."

The City participated in five of the six SUPP rounds, delivering projects in Como, South Perth, Como East, Salter Point, Manning and Collier. After the SUPP concluded, Western Power broadened its project focus, leading to the South Perth Hurlingham Retrospective Underground Project (RUP), which brought the City closer to its goal of full underground power coverage.

The fifth and final instalment of the Collier and Manning underground power service charge, adopted in the 2021/22 Budget, was levied in 2025/26 and those projects are now complete. In 2026/27, the City will levy the fifth of five instalments for South Perth/Hurlingham adopted in the 2022/23 Budget, and the second of four instalments for the Kensington Project Area adopted in the 2025/26 Budget.

The City's final major underground power project, adopted in the 2025/26 Budget, is the Kensington Project Area. Predominantly in Kensington, it also includes remnant properties in South Perth, Como, Collier Reserve and Waterford Triangle, and is being delivered with Western Power under the Network Renewal Underground Program (NRUPP). Once complete, all residential properties in the City will be connected to underground power, substantially achieving Council's 1996 whole-of-city approach.

Budget Development

Operating budgets are developed in response to Council-approved strategies in the SCP. Management budgets are prepared by each business unit in line with its business plan and the CBP, then approved by the City Executive for Council consideration.

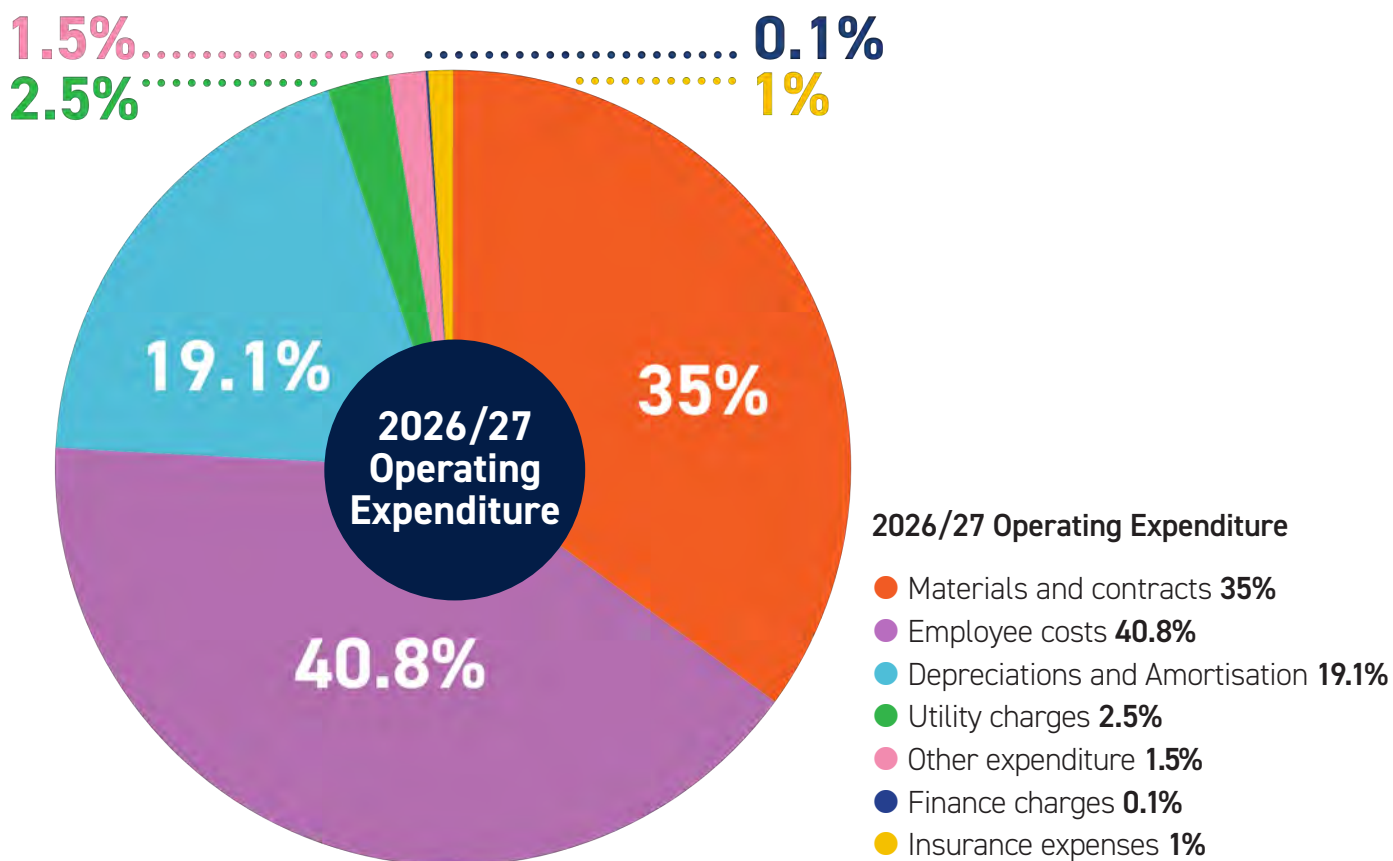
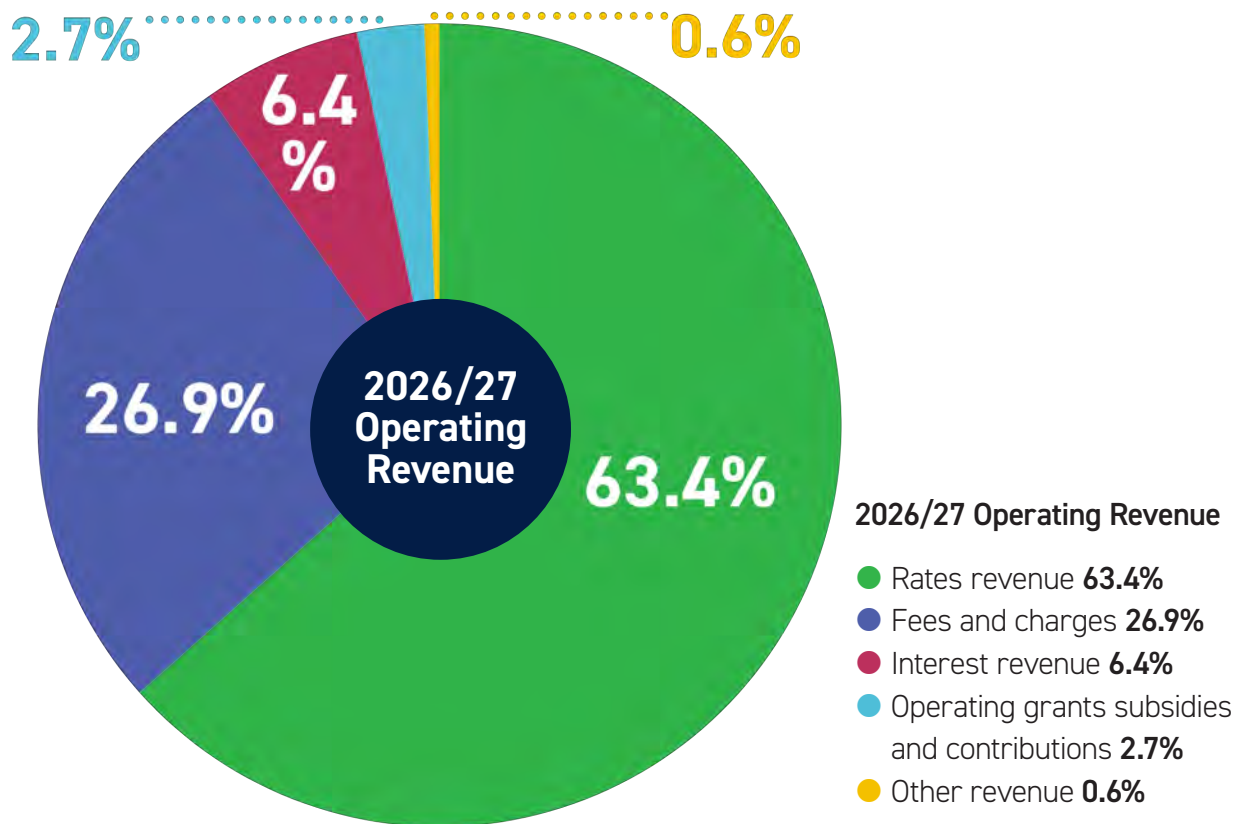
Over the past three months, four budget workshops were held with Council to review the City's financial position and develop a budget that achieves a breakeven result. This budget has been guided by the principles applied to previous budgets, which sought to return the City to a sustainable operating surplus over the short to medium term.

The work undertaken with Council shows that a stronger financial position is achievable. However, this requires not only continued expenditure control, as has been the focus for several years, but also growth in income. Achieving this will require cooperation from officers, commitment from Council and understanding from the community.

Council Concept Briefings (Budget Workshops) are held to prepare the Budget with input from Elected Members for adoption at a June Council Meeting. Each Budget must be adopted by an absolute majority of Council.

The organisational structure aligns with the monthly financial report groupings and forms the basis for the Management Budgets, enabling year-to-year comparison. The Statutory Budget includes the disclosures required by legislation and regulations.

The graphs illustrate the components of budgeted operating revenue and expenditure.



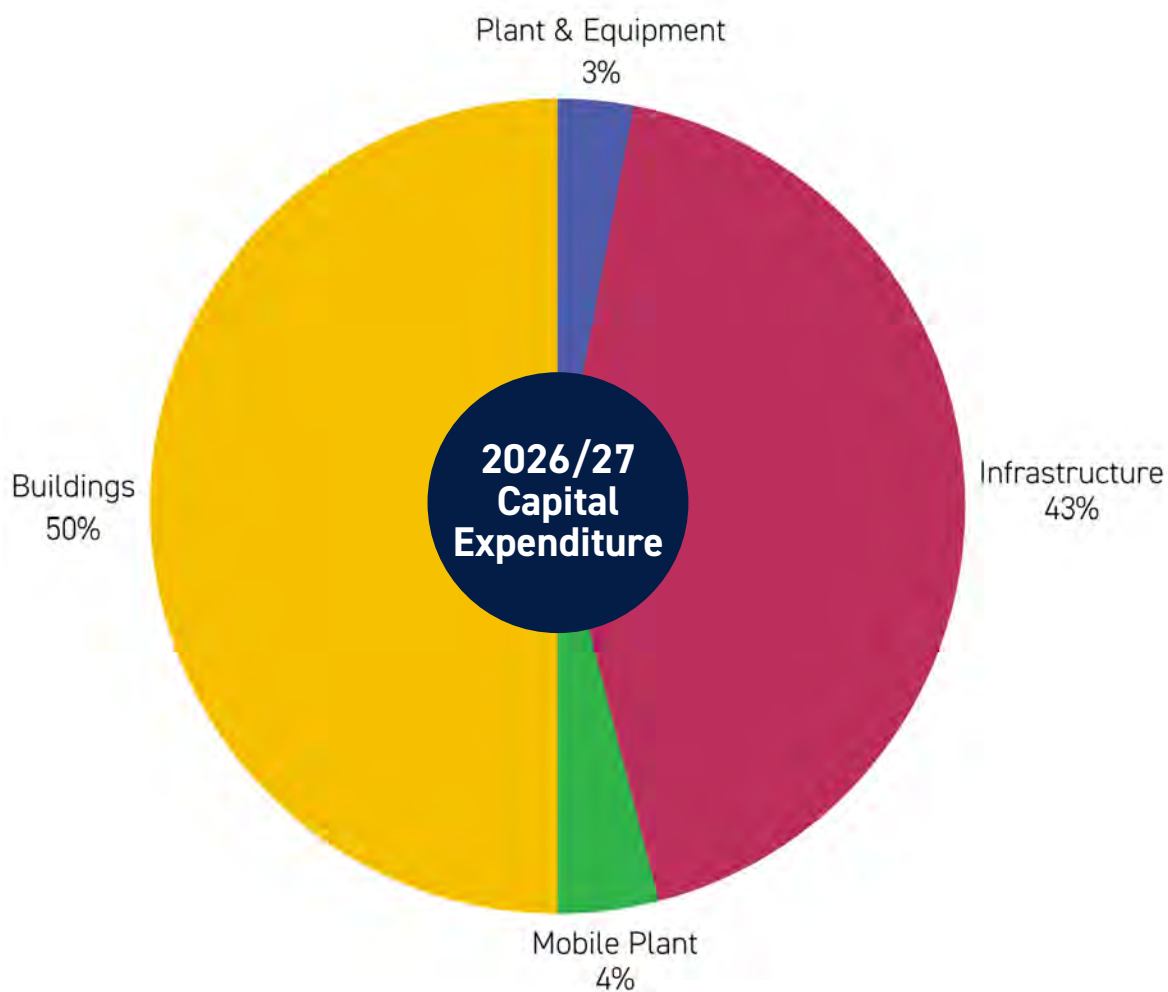
1.2. CAPITAL EXPENDITURE

The City's 2026/27 capital budget is \$44.95 million, significantly higher than usual. Most of this expenditure (80%) is directed to renewal of existing assets. Roads, drainage, parks and reserves (infrastructure) account for 43% of the program, while City buildings, including Collier Park Golf Course, account for 50%.

Key projects include \$1.8 million, including carry forward, for the final stage of irrigation replacement at Sir James Mitchell Park, completing the three-year program valued at more than \$4.5 million. The budget also includes \$629,000 for George Burnett Playground replacement and \$296,000 for Como Beach riverwall and footpath repairs.

A range of pathways, roads and public toilets will also be renewed or upgraded, with some design work included for future projects. This includes new public toilets at Salter Point and Mends Street.

Capital Expenditure



2. BUDGET COMPONENTS

The 2026/27 Annual Budget has the following components:

1. That by absolute majority decision Council, in relation to the City of South Perth 2026/27 Annual Budget and adjusted to reflect the adopted amendments:
 - a. adopts a General Rate in the Dollar of .060585 applied to the Gross Rental Value (GRV) of all rateable property within the City for the year ending 30 June 2027;
 - b. adopts a Minimum Rate of \$1,318 be set for the year ending 30 June 2027 notwithstanding the General Rate set out in part (a) above;
 - c. adopts the following Waste Service Charges be applied for the year ending 30 June 2027:
 - i. a standard Waste Service Charge of \$450;
 - ii. a non-rateable property Waste Service Charge of \$625;
 - d. adopts the Swimming Pool Inspection Fee for the year ending 30 June 2027 of \$78.00;
 - e. adopts the dates for payment of rates by instalments as:

Two instalments

First instalment	3 September 2026
Second instalment	24 November 2026

Four instalments

First instalment	3 September 2026
Second instalment	3 November 2026
Third instalment	4 January 2027
Fourth instalment	4 March 2027

- f. adopts an Administration Charge of \$14.00 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. adopts an Interest Rate of 5.5% to 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. adopts an Interest Rate of 11% to 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. adopts an Interest Rate of 11% to be imposed on unpaid Underground Power (UGP) Service Charges in accordance with Section 6.51(1) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996;
- j. adopts an Interest Rate of 11% that may be imposed on outstanding debtors in accordance with Section 6.13(1) of the Local Government Act 1995.
- k. adopts the Statutory Annual Budget for the year ending 30 June 2027 comprising Section 2 of the 2026/27 Annual Budget as distributed with this Agenda and tabled at this meeting;
- l. endorses the Management Budget Schedules for the financial year ending 30 June 2027 as set out in Section 3 of the Annual Budget;
- m. adopts the Capital Expenditure Budget for the financial year ending 30 June 2027 as set out in Section 2, Note 4 of the Annual Budget;
- n. approves the Reserve Fund transfers for the financial year ending 30 June 2027 as set out in Section 2, Note 7 of the Annual Budget;
- o. approves the creation of the Environmental Sustainability Reserve Fund established to quarantine funds for the protection of the natural environment including urban greening, natural resources management and protection, and is funded by specific transfers as approved by Council as set out in Section 2, Note 7 of the Annual Budget;
- p. approves the creation of the South Perth Activity Centre Community Benefit Contribution Fund to quarantine community benefit contributions received within the South Perth Activity Centre Plan area. The use of money in it is limited to the application of funds for delivery of community benefits within the South Perth Activity Centre Plan area in accordance with the provisions of the South Perth Activity Centre Plan and is funded by community benefit contributions, as set out in Section 2, Note 7 of the Annual Budget;
- q. approves the New Long Term Borrowing facility for the financial year ending 30 June 2027 as set out in Section 2, Note 6(d) of the Annual Budget, converting the short term facility to fund the redevelopment of Collier Park Golf Course adopted as part of the 2025/26 Budget into a long-term loan consistent with the Council approved Business Plan;
- r. adopts the Schedule of Fees and Charges as set out in Section 4 the Fees and Charges Schedule for the year ending 30 June 2027, including Statutory Fees determined by the State Government;
- s. adopts the effective date for all items detailed in the 2026/27 Schedule of Fees and Charges is 1 July 2026;
- t. adopts a definition of 'significant (material) variances' of \$10,000 or 10% (whichever is the greater) for each capital project and business unit operating revenue and expenditure line item;
- u. approves the levy instalment five 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. approves the levy instalment two out of four of the UGP service charges on the owners of properties within the Kensington Project Area generally bounded by Canning Highway, Douglas Avenue, 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 as imposed by the 2025/26 Budget;
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 2026” and authorises the Chief Executive Officer to update Schedule 1 of Policy P667 Elected Members Entitlements accordingly.
3. That the draft Annual Budget 2026/27 be amended to:
 - a. include a \$60,000 allocation for a physical “entry statement” for the suburb of Waterford, to be located at the road median or the south edge of the intersection of Manning Road, Kent Street and Waterford Avenue in the suburb of Waterford and, this cost be funded by a corresponding \$60,000 decrease in the Capital Works Program line item Slab Replacement Program;
 - b. The Waterford Entry Statement Wall project as defined above, is to include design, consultation and construction of a new wall structure and signage displaying ‘Waterford’ in raised lettering; and
 - c. Once design options are prepared, convene a briefing/workshop and present design options to invited Waterford residents for input and feedback. op and present design options to invited Waterford residents for input and feedback.
4. That the draft Annual Budget 2026/27 be amended to:
 - a. Approve the creation of a Community Safety Reserve to quarantine funds for community safety, crime prevention initiatives including assets and infrastructure in the district and is funded by specific transfers as approved by Council; and
 - b. Reduces the proposed transfer to the Financial Sustainability Investment Reserve by \$500,000 and approves the allocation of \$500,000 into the Community Safety Reserve.
5. That the draft Annual Budget 2026/27 be amended to include an allocation of \$36,000 to fund the installation of double-gated entry systems at the enclosed dog exercise areas at Olives and Comer Reserves, and that Council approves the transfer of \$36,000 from the Community Facilities Reserve to fund this expenditure.

3. BUDGET STRUCTURE

In addition to the Statutory Budget, the 2026/27 Budget is presented as a Management Budget, similar to the monthly Management Accounts submitted to Council. This enables assessment of each Directorate's revenue and expenditure and provides a consolidated view of operations under Council's control.

The Management Operating Budgets include operating revenue and expenditure, payroll and associated costs, materials and contracts, depreciation, and interest and related costs. They exclude internal corporate cost allocations, capital revenue (non-operating grants and contributions), capital expenditure, loan principal repayments, transfers to and from cash-backed reserves, and the opening net current asset position carried forward from the previous year.

The 2026/27 Budget has been developed in response to competing issues considered by Council and is to be adopted at the Special Council Meeting on 18 June 2026.

THIS PAGE INTENTIONALLY LEFT BLANK

STATUTORY BUDGET



WASTE

TABLE OF CONTENTS

STATEMENT OF COMPREHENSIVE INCOME.....	15
STATEMENT OF CASH FLOWS	18
STATEMENT OF FINANCIAL ACTIVITY.....	19
NOTES TO AND FORMING PART OF THE BUDGET	20
1. <i>RATES AND SERVICE CHARGES</i>	20
1(a). Rating Information	20
1(b). Interest Charges and Instalments – Rates and Service Charges.....	22
1(c). Objectives and Reasons for Differential Rating.....	22
1(d). Specified Area Rate.....	22
1(e). Rates discounts	22
1(f). Waivers or concessions.....	22
1(g). Underground Power Kensington Project Area	23
1(h). Underground Power South Perth/Hurlingham	24
2. <i>NET CURRENT ASSETS</i>	26
2(a). Net Current Assets	26
2(b). Explanation of Difference in Net Current Assets and Surplus/(Deficit).....	26
2(c). Current / Non-Current Assets – Key Terms	27
3. <i>RECONCILIATION OF CASH</i>	29
3(a). Reconciliation of Cash	29
3(b). Reconciliation of Cash – Key Terms	29
4. <i>FIXED ASSETS</i>	30
4(a). Acquisition of Assets	30
4(b). Asset Summary	33
4(c). Disposal of Assets.....	33
4(d). Fixed Assets - Key Terms.....	34
5. <i>ASSET DEPRECIATION</i>	36
5(a). Asset Depreciation by Program.....	36
5(b). Asset Depreciation by Class	36
5(c). Asset Depreciation - Key Terms.....	37
6. <i>INFORMATION ON BORROWINGS</i>	38
6(a). Borrowings Schedule (External lender WATC)	38
6(b). Borrowing Schedule (Internal)	39
6(c). Borrowing Repayments.....	39
6(d). New Borrowing	39
6(e). Unspent Borrowings	40
6(f). Credit Facilities	41
6(g). Information on Borrowings – Key Terms	41
7. <i>CASH BACKED RESERVES</i>	42
8. <i>FEES AND CHARGES REVENUE</i>	46
9. <i>GRANT REVENUE</i>	46
9(a). Grant Revenue - Operating	46
9(b). Grant Revenue - Capital.....	46
10. <i>REVENUE AND EXPENDITURE</i>	47
11. <i>OTHER INFORMATION</i>	49
11(g). Leases – Key Terms	49
12. <i>ELECTED MEMBERS REMUNERATION</i>	50
13. <i>MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS</i>	53
14. <i>INTEREST IN JOINT VENTURE ARRANGEMENTS</i>	55
14(a). Interest in Joint Arrangements – Key Terms	55
15. <i>TRUST FUNDS</i>	55
15(a). Trust Funds – Key Terms	55
16. <i>OTHER INFORMATION – KEY TERMS</i>	56
17. <i>PROGRAM INFORMATION</i>	60
MANAGEMENT BUDGET.....	64

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

STATEMENT OF COMPREHENSIVE INCOME

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
REVENUE		\$	\$	\$
Rates revenue	1(a)	50,847,638	47,811,053	47,742,872
Grants subsidies and contributions		2,164,310	2,105,100	2,068,700
Fees and charges	8	21,551,052	21,480,295	21,445,010
Service Charges		-	10,039,240	10,027,989
Interest revenue	11(a)	5,137,371	4,553,079	4,333,538
Other revenue	11(b)	454,100	480,700	539,000
TOTAL REVENUE		80,154,470	86,469,467	86,157,109
EXPENSES				
Employee costs		(32,718,386)	(30,001,834)	(29,648,151)
Materials and contracts		(28,014,704)	(37,127,587)	(37,846,043)
Utility charges		(2,000,500)	(2,016,200)	(2,096,000)
Depreciation and amortisation	5(b)	(15,307,658)	(14,818,513)	(14,296,224)
Finance Charges		(115,546)	(231,401)	(231,401)
Insurance		(772,867)	(732,988)	(724,500)
Other expenditure		(1,222,013)	(1,313,925)	(1,312,344)
		(80,151,674)	(86,242,448)	(86,154,663)
		2,796	227,020	2,446
Capital grants, subsidies and contributions		6,719,069	6,336,233	3,399,299
Profit/(Loss) on asset disposal	4(c)	37,886	244,185	198,429
		6,756,955	6,580,418	3,597,728
Net result for the Period		6,759,752	6,807,438	3,600,175
Other comprehensive income for the period				
Changes on revaluation of non-current assets		-	-	-
Total other comprehensive income for the period		-	-	-
Total comprehensive income for the period		6,759,752	6,807,438	3,600,175

Note 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 estimate balances

Balances shown in this budget as 2025/26 estimates are balances adjusted during budget review or 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.

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 2024-2 *Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
 - AASB 2024-3 *Amendments to Australian Accounting Standards*
 - *Annual Improvements Volume 11*
- These amendments are not expected to have any material impact on the financial report on initial application.
- AASB 18 (NFP/super) *Presentation and Disclosure in Financial Statements*
 - *(Appendix D) [for not-for-profit and superannuation entities]*

New accounting standards for application in future years
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 2027

STATEMENT OF CASH FLOWS

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$	\$
Receipts				
Rates		50,847,638	47,811,053	47,701,872
Grants, subsidies and contributions		2,164,310	21,480,295	21,345,010
Fees and charges		21,444,752	2,105,100	2,068,700
Service Charges		3,818,311	6,215,298	6,215,298
Interest earnings		5,137,371	4,291,957	4,333,538
Goods and services tax received		7,650,805	6,934,973	6,037,823
Other receipts		454,100	480,700	539,000
Total Receipts		91,517,286	89,319,375	88,241,241
Payments				
Employee costs		(32,592,734)	(29,921,474)	(29,606,538)
Materials and contracts		(27,892,959)	(39,602,392)	(37,549,186)
Utility charges		(2,000,500)	(2,016,200)	(2,096,000)
Finance costs		(115,546)	(231,401)	(231,401)
Insurance paid		(772,867)	(732,988)	(724,500)
Goods and services tax paid		(7,650,805)	(6,934,973)	(6,037,823)
Other payments		(1,453,458)	(1,313,925)	(1,312,344)
Total Payments		(72,478,868)	(80,753,351)	(77,557,791)
Net Cash Flow from Operating Activities	3(a)	19,038,418	8,566,024	10,683,450
CASH FLOWS FROM INVESTING ACTIVITIES				
Capital grants, subsidies and contributions		4,134,953	4,576,621	3,357,686
Proceeds from sale of plant & equipment	4(c)	358,000	582,683	399,720
Payments for purchase of property, plant & equipment		(25,704,363)	(12,074,906)	(18,064,076)
Payments for construction of infrastructure		(19,350,733)	(14,281,386)	(11,411,280)
Net Cash Flow from Investing Activities		(40,562,143)	(21,196,988)	(25,717,950)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(419,960)	(3,486,139)	(3,486,139)
Proceeds from new borrowings		14,300,000	6,400,000	12,500,000
Self-Supporting Loan Receipts		58,435	55,919	55,919
Net Cash Flow from Financing Activities		13,938,475	2,969,780	9,069,780
Net Increase / (Decrease) in Cash Held		(7,585,249)	(9,661,185)	(5,964,720)
Cash and Cash Equivalents at Beginning of Year		67,482,543	77,143,728	61,045,093
Cash and Cash Equivalents at End of Year	3(a)	59,897,294	67,482,543	55,080,374

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

STATEMENT OF FINANCIAL ACTIVITY

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		\$	\$	\$
Rates	1(a)	50,847,638	47,811,053	47,742,872
Grants, subsidies and contributions	9(a)	2,164,310	2,105,100	2,068,700
Fees and charges	8	21,551,052	21,480,295	21,445,010
Service Charges		-	10,039,240	10,027,989
Interest revenue	11(a)	5,137,371	4,553,079	4,333,538
Other revenue	11(b)	454,100	480,700	539,000
		80,154,470	86,469,467	86,157,109
Expenditure from operating activities				
Employee costs		(32,718,386)	(30,001,834)	(29,648,151)
Materials and contracts		(28,014,704)	(37,127,587)	(37,846,043)
Utility charges		(2,000,500)	(2,016,200)	(2,096,000)
Depreciation on non-current assets	5(b)	(15,307,658)	(14,818,513)	(14,296,224)
Finance costs	11(d)	(115,546)	(231,401)	(231,401)
Insurance expenses		(772,867)	(732,988)	(724,500)
Other expense		(1,222,013)	(1,313,925)	(1,312,344)
		(80,151,674)	(86,242,448)	(86,154,663)
Net Operating Surplus/ (Deficit)		2,796	227,020	2,446
Operating activities excluded from budgeted deficiency				
Depreciation excluded from operating activity		15,307,658	14,818,513	14,296,224
Underground power			(7,568,055)	(7,551,542)
Amount attributable to Operating Activities		15,310,454	7,477,478	6,747,129
INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)				
Capital grants, subsidies and contributions		6,719,069	6,336,233	3,399,299
Proceeds from disposal of assets	4(c)	358,000	582,683	399,720
Payments for purchase of property, plant & equipment	4(b)	(25,691,661)	(13,478,873)	(20,274,565)
Payments for construction of infrastructure	4(b)	(19,261,079)	(12,286,769)	(11,349,510)
Amount attributable to Investing Activities		(37,875,671)	(18,846,726)	(27,825,056)
FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)				
Transfers from cash backed reserves (restricted assets)	7	8,361,671	13,384,271	10,942,612
Proceeds from new borrowings	6(d)	14,300,000	6,400,000	12,500,000
Proceeds from self-supporting loans	6(a)	58,435	55,919	55,919
Underground power		3,818,311	6,215,298	6,215,298
Loan principal repayments	6(a)	(419,960)	(3,486,139)	(3,486,139)
Transfers to cash backed reserves (restricted assets)	7	(10,598,259)	(13,225,730)	(12,758,910)
Movement in Grant Obligations		(2,584,116)	(2,729,205)	-
Amount attributable to Financing Activities		12,936,082	6,614,414	13,468,780
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		9,629,136	14,383,969	7,609,147
Amount attributable to operating activities		15,310,454	7,477,478	6,747,129
Amount attributable to investing activities		(37,875,671)	(18,846,726)	(27,825,056)
Amount attributable to financing activities		12,936,082	6,614,414	13,468,780
Surplus or deficit at the end of the financial year		-	9,629,136	-

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

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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*	2026/27 Budgeted rate	2026/27 Budgeted interim	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Gross rental valuations								
Residential	0.060585	19,794	739,170,492	44,782,644		44,782,644	38,780,009	38,656,882
Interim rates					200,000	200,000	140,000	300,000
Commercial	0.060585	681	74,659,885	4,523,269		4,523,269	5,371,768	5,238,102
Total general rates		20,475	813,830,377	49,305,914	200,000	49,505,914	44,291,777	44,194,984
Minimum payment								
Minimum								
Gross rental valuations								
Residential	1,318	872	17,191,804	1,149,296		1,149,296	3,379,948	3,408,560
Commercial	1,318	146	2,131,840	192,428		192,428	139,328	139,328
Total minimum payments		1,018	19,323,644	1,341,724		1,341,724	3,519,276	3,547,888
Total general rates and minimum		21,493	833,154,021	50,647,638	200,000	50,847,638	47,811,053	47,742,872
Discounts/concessions (refer note 1(e,f))						-	-	-
Total amount raised from general rates						50,847,638	47,811,053	47,742,872
Specified area rates (refer note 1 (d))						-	-	-
Total Rates						50,847,638	47,811,053	47,742,872
Instalment plan admin charge revenue						185,000	181,000	164,800
Instalment plan interest earned						189,400	180,344	159,100
Unpaid rates and service charge interest earned						473,000	453,400	438,900
						847,400	814,744	762,800

*Rateable Value at time of adopting

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 2026/27 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
		\$	%	%
Option One				
Single Full Payment	3 September 2026	0	0.0%	0.0%
Option Two				
First Instalment	3 September 2026	0	0.0%	0.0%
Second Instalment	24 November 2026	14	5.5%	11.0%
Option Three				
First Instalment	3 September 2026	0	0.0%	0.0%
Second Instalment	3 November 2026	14	5.5%	11.0%
Third Instalment	4 January 2027	14	5.5%	11.0%
Fourth Instalment	4 March 2027	14	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 2027.

1(e). Rates discounts

The City does not anticipate any rates discount for the year ended 30 June 2027.

1(f). Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30 June 2027.

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 Adopted Charges	2026/27 Budget Instalment (2 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 Instalment (2 of 4)
Service Charge	
Kensington - Network Charge	2,016,183
Kensington - Connection Fee	408,968
Total Service Charge	2,425,151

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	2026/27 Budget Instalment (5 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.

ANNUAL BUDGET REPORT – STATUTORY BUDGET
 FOR THE YEAR ENDED 30 JUNE 2027

South Perth/Hurlingham - Connection Fee per unit/dwelling

*Connection Fee

Between \$0 - \$750 Between \$0 - \$150

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

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

Service Charge

South Perth/Hurlingham - Network Charge

South Perth/Hurlingham - Connection Fee

Total Service Charge

**2026/27 Budget
 Instalment (5 of 5)**

1,332,199

60,962

1,393,161

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. NET CURRENT ASSETS

2(a). Net Current Assets

	Note	2026/27 Budget 30 June 2027	2025/26 Estimate 30 June 2026	2025/26 Budget 30 June 2026
Composition of estimated net current assets				
		\$	\$	\$
Current assets				
Cash and cash equivalents		2,440,734	12,298,572	4,553,891
Cash - restricted reserves	3	57,420,558	55,183,971	50,526,483
Receivables		10,105,060	11,357,220	11,338,740
Total current assets		69,966,352	78,839,763	66,419,114
Less: Current liabilities				
Trade and other payables		(10,074,909)	(10,149,909)	(12,535,495)
Long term borrowings		(303,620)	(419,960)	(514,310)
Provisions		(5,262,850)	(5,137,198)	(4,792,623)
Total current liabilities		(15,641,379)	(15,707,067)	(17,842,428)
Net current assets		54,324,973	63,132,696	48,576,686

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

	Note	2026/27 Budget 30 June 2027	2025/26 Estimate 30 June 2026	2025/26 Budget 30 June 2026
(i) Current assets and liabilities excluded from budgeted deficiency				
		\$	\$	\$
Net current assets	2	54,324,973	63,132,696	48,576,686
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	(57,420,558)	(55,183,971)	(50,526,483)
Less: Current assets not expected to be received at end of year				
- current portion of self-supporting loans receivable		(45,734)	(58,435)	(58,435)
- current portion of underground power		(2,425,151)	(3,818,311)	(3,298,702)
Add: Current liabilities not expected to be cleared at end of year				
- employee provision held in reserve		5,262,850	5,137,198	4,792,623
- current portion of borrowings		303,620	419,960	514,310
Adjusted net current assets - surplus/(deficit)		-	9,629,137	-
(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		-	(7,568,055)	(7,551,542)
Add: Depreciation on assets	5	15,307,658	14,818,513	14,296,224
Non cash amounts excluded from operating activities		15,307,658	7,250,458	6,744,682

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.

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. RECONCILIATION OF CASH

3(a). Reconciliation of Cash

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
Cash - unrestricted	2,440,735	12,298,573	4,553,891
Cash - restricted	57,420,558	55,183,970	50,526,483
	59,861,293	67,482,543	55,080,374
Employee Entitlement Reserve	5,262,850	5,137,198	4,792,623
Asset Replacement Reserve	2,903,094	2,040,742	2,040,742
Community Facilities Reserve	20,840,341	18,944,037	18,551,340
Public Art Reserve	207,883	240,252	52,002
Parking Facilities Reserve	96,762	106,960	13,208
Riverwall Reserve	1,116,875	1,831,147	1,815,104
Collier Park Golf Course Reserve	-	636,598	-
Financial Sustainability Investment Reserve Fund	18,851,697	16,903,500	16,883,921
Waste Management Reserve	6,009,779	5,538,681	5,315,500
Underground Power Reserve	148,141	141,776	141,958
Changeroom and Sport Lighting Facilities Reserve	1,151,404	3,663,078	920,084
Community Safety Reserve	500,000	-	-
Environmental Sustainability Reserve	331,731	-	-
South Perth Activity Centre Community Benefit	-	-	-
Total reserves	57,420,558	55,183,970	50,526,483
Reconciliation of net cash provided by operating			
Net result	6,759,752	6,807,438	3,600,175
Depreciation	15,307,658	14,818,513	14,296,224
(Profit)/Loss on sale of asset	(37,886)	(244,185)	(198,429)
(Increase)/Decrease in receivables	1,252,160	(197,318)	264,298
Increase/(Decrease) in payables	(75,000)	(2,474,805)	(33,387)
Increase/(Decrease) in employee provisions	125,652	80,360	41,613
Grants/contributions for the development of assets	(6,719,069)	(6,336,233)	(3,399,299)
(Increase)/decrease in UGP non current receivables	2,425,151	(3,887,745)	(3,887,745)
Net cash from operating activities	19,038,418	8,566,025	10,683,450

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.

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. FIXED ASSETS

4(a). Acquisition of Assets

CAPITAL WORKS PROGRAM	2026/27 Budget	Grants / Sale	Reserve/ Loan	Municipal Funds	Reserve name
	€	€	€	€	
Drainage					
Como Beach Reserve Drainage Repairs	65,000	-	-	65,000	
Heppingstone Street Drainage Upgrade	120,000	-	-	120,000	
Oxford Street Drainage Upgrade	120,000	-	-	120,000	
Redmond St Cul-de-sac GPT Installation	50,000	-	-	50,000	
Stormwater Sump Retrofit with WSUD (UG)	156,000	-	-	156,000	
Drainage	511,000	-	-	511,000	
Pathways					
Drogheda Way, Waterford Avenue to Manning Road (LC)	80,050	-	-	80,050	
Pathways - Minor Improvement	32,000	-	-	32,000	
Pepler Avenue, Unwin Crescent to Howard Parade (LC)	73,150	-	-	73,150	
Redmond St Stairs, Erosion Control Works	70,000	-	-	70,000	
Slab Replacement Program	460,000	-	-	460,000	
Success Crescent, Roebuck Drive to Mount Henry Road	154,500	-	-	154,500	
Unwin Cres - Redmond St to Sulman Ave (LC)	189,000	-	-	189,000	
Pathways	1,058,700	-	-	1,058,700	
Roads					
Frasers Lane, Mill Point Road to South Perth Esplanade	119,000	-	-	119,000	
Gwenyfred Avenue, Second Avenue to Fourth Avenue	207,000	-	-	207,000	
Melinda Court, Walanna Drive No.262 to Cul-de-sac	195,000	-	-	195,000	
Melville Parade (B), Greenock Avenue (B) to Cale Street	390,000	-	-	390,000	
Melville Parade (B), Preston Street to Alston Avenue	469,000	-	-	469,000	
Mireen Court, Walanna Drive No. 262 to Cul-de-sac	210,000	-	-	210,000	
MRRG Centenary Avenue, Manning Road to Tringa Circle	570,000	209,006	-	360,994	
MRRG Labouchere Road, Mill Point Road to Hardy Street	368,000	135,127	-	232,873	
MRRG Manning Road & Ley Street Intersection	592,000	163,776	-	428,224	
MRRG Manning Road, Centenary Avenue to Conlon	976,000	273,520	-	702,480	
MRRG Mill Point Road (A) Leane Street to Pepper Street	492,000	155,948	-	336,052	
MRRG Mill Point Road (B), Labouchere Road to Mends	795,000	204,411	-	590,589	
Redmond Street – Raised platforms	150,000	150,000	-	-	
Stirling Street, Mill Point Road to Melville Parade	192,000	-	-	192,000	
Sulman Avenue, Howard Parade to Unwin Crescent	351,000	-	-	351,000	
Swan Street (East), Tate Street to Leane Street	165,000	-	-	165,000	
Zebra Crossing Lighting Design for Mends St & SP	13,000	-	-	13,000	
Roads	6,254,000	1,291,788	-	4,962,212	

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

Buildings					
Asbestos Replacement Program	129,000	-	-	129,000	
Bill Grayden Reserve All Genders Changerooms Renewal	98,122	98,122	-	-	Changeroom and Sport Lighting Facilities Reserve
Building Reactive Minor Works Program	524,000	-	-	524,000	
Challenger Reserve All Genders Changerooms Renewal	144,448	144,448	-	-	Changeroom and Sport Lighting Facilities Reserve
Civic Centre meeting room upgrade	15,045	-	-	15,045	
Civic Centre PV Solar Systems Upgrade and Expansion	310,000	-	-	310,000	
Clydesdale Park Operations Depot Safety Alterations	383,049	-	-	383,049	
Collier Reserve All Genders Changerooms Additional	958,692	958,692	-	-	Changeroom and Sport Lighting Facilities Reserve
Collier Reserve All Genders Changerooms Renewal	139,096	139,096	-	-	Changeroom and Sport Lighting Facilities Reserve
Coode Street Public Toilet New	19,890	4,540	15,350	-	Community Facilities Reserve
Electrical Switchboard Replace Program	498,000	-	-	498,000	
Fire Asset Upgrade - Design and Construct	610,000	-	-	610,000	
Fire Suppression System - Server Room	37,000	-	-	37,000	
GBLC staff kitchenette project	54,000	-	-	54,000	
George Burnett Park All Genders Changerooms Renewal	141,638	141,638	-	-	Changeroom and Sport Lighting Facilities Reserve
Hensman Park Tennis Club Solar Panels	68,175	48,175	-	20,000	
HVAC Replacement Program	607,000	-	-	607,000	
LED Light Replacement Program	126,000	-	-	126,000	
Manning Community Centre - Accessibility	308,034	-	274,000	34,034	Community Facilities Reserve
Mends St Public Toilets	123,000	-	-	123,000	
Morris Mundy Reserve All Genders Changerooms Renewal	147,096	147,096	-	-	Changeroom and Sport Lighting Facilities Reserve
Neil McDougall Public Toilet	627,158	60,821	566,337	-	Community Facilities Reserve
Old Mill Theatre Refurbishment	180,104	180,104	-	-	
Operations Centre relocation of bulk materials storage	721,500	-	-	721,500	
Preston Street Decorations	63,000	-	-	63,000	
Richardson Park All Genders Changerooms Renewal	420,948	420,948	-	-	Changeroom and Sport Lighting Facilities Reserve
Roof Access Improvements	256,025	-	-	256,025	
Roof Renewals	299,000	-	-	299,000	
Salter Point Public Toilet	97,000	-	97,000	-	Community Facilities Reserve
South Perth Rugby Club Changerooms	211,000	200,000	-	11,000	
South Perth Tennis Club - Design Retrofit UAT	175,766	59,672	-	116,094	
South Perth Tennis Club Pergola Project	45,951	30,634	-	15,317	
Buildings	8,538,738	2,633,986	952,686	4,952,065	
Lighting					
Festive Lights	90,381	-	-	90,381	
George Burnett Park Sports lighting	205,626	205,626	-	-	Changeroom and Sport Lighting Facilities Reserve
Richardson Park Sports lighting	233,277	233,277	-	-	Changeroom and Sport Lighting Facilities Reserve
Sir James Mitchell Park Lighting Upgrade (CS)	641,019	-	-	641,019	
Lighting	1,170,303	438,903	-	731,400	
Security					
Manning Hub CCTV Replacement (CS)	49,000	-	-	49,000	
Security	49,000	-	-	49,000	
Artworks					
Sculpture Project	82,550	-	82,550	-	Public Art Reserve
Artworks	82,550	-	82,550	-	

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

Collier Park Golf Course					
CPGC - Concrete pathways	78,000	-	-	78,000	
CPGC - Wash down Bay	2,999	-	2,999	-	Collier Park Golf Course Reserve
CPGC Green Construction	166,500	-	-	166,500	
CPGC Pro-shop, Clubhouse and Driving Range	14,300,000	-	14,300,000	-	
CPGC Safety Netting	207,050	-	-	207,050	Collier Park Golf Course Reserve
CPGC Stormwater Drainage, Sewer Pump Station and	633,600	-	633,600	-	Collier Park Golf Course Reserve
CPGC - Plant & Fleet	445,000	51,000	-	394,000	
Collier Park Golf Course	15,833,149	51,000	14,936,598	845,551	
Plant and Fleet Management					
City of South Perth Plant & Fleet	1,550,899	307,000	-	1,243,899	
Plant and Fleet Management	1,550,899	307,000	-	1,243,899	
Foreshore & Natural Areas					
Como Beach Riverwall & Footpath Repairs	295,650	-	295,650	-	River Wall Reserve
Coode Street Foreshore Riverbank Restoration (UG)	2,859,335	1,602,908	1,256,427	-	River Wall Reserve
Hurlingham - Living Stream	226,549	150,618	-	75,931	
Redmond St - Boardwalk Replacement design and	595,000	-	-	595,000	
SJMP Irrigation replacement	1,803,000	-	-	1,803,000	
Foreshore & Natural Areas	5,779,534	1,753,526	1,552,077	2,473,931	
Streetscape					
Streetscape	-	-	-	-	
Parks and Reserves					
Bore & Pump Replacement Program	157,000	-	-	157,000	
Como Bowling Club Greens Refurbishment	125,000	125,000	-	-	
Electrical Asset Renewal Program	624,000	-	-	624,000	
Furniture - Park Replacement	255,000	-	-	255,000	
Garden Kerbing - Reserves	88,500	-	-	88,500	
George Burnett Playground Replacement	629,000	-	629,000	-	Community Facilities Reserve
Goss Reserve limestone path Repair	64,500	-	-	64,500	
Goss Reserve New fencing	92,000	-	-	92,000	
Installation of double gates at local dog parks	36,000	-	36,000	-	Community Facilities Reserve
Irrigation Asset Replacement Program	173,750	-	-	173,750	
Karawara Laneways Multilayer Project (CS) + (LC)	356,750	-	-	356,750	
South Perth Cricket Club Practice Wicket Net	95,394	65,196	-	30,198	
Waterford Entry Statement	60,000	-	-	60,000	
Parks and Reserves	2,756,894	190,196	665,000	1,901,698	
Waste Management					
Recycling Centre Gatehouse UAT & Roof Replacement	129,474	-	129,474	-	Waste Management Reserve
Recycling Centre Improvements	90,000	-	90,000	-	Waste Management Reserve
Recycling Centre Perimeter Security	365,000	-	365,000	-	Waste Management Reserve
Recycling Centre Swipe entry	105,000	-	105,000	-	Waste Management Reserve
Waste - Plant & Fleet Replacement Program	36,000	-	36,000	-	Waste Management Reserve
Waste Management	725,474	-	725,474	-	
Local Road Traffic Management					
Blackspot Coode Street & Preston Street Intersection	91,500	46,667	-	44,833	
Non-Advertising Bus Shelter and Slab Replacement	26,000	-	-	26,000	
Traffic/Black Spot - Mill Point Rd and Esplanade Ramp	364,000	364,000	-	-	
Local Road Traffic Management	481,500	410,667	-	70,833	

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

Parking Facilities					
Comer Public Toilet Carpark	44,000	-	15,000	29,000	Parking Facilities Reserve
Manning Senior Citizen car park-Asphalt Works	35,000	-	-	35,000	
New ACROD bay at Richardson Car Park	11,000	-	-	11,000	
Retaining wall at Civic Centre Car Park	26,000	-	-	26,000	
St Columba Church	45,000	-	-	45,000	
Parking Facilities	161,000	-	15,000	146,000	
TOTAL	44,952,740	7,077,066	18,929,385	18,946,288	

Projects annotated with:

(UG) – indicates whole of part of the project relates to Urban Greening

(LC) - indicates whole of part of the project relates to Local Community Activation

(CS) - indicates whole of part of the project relates to Community Safety

4(b). Asset Summary

Asset Summary	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Buildings	22,441,712	11,146,347	16,905,055
Information Technology	-	434,563	247,500
Infrastructure	19,261,079	12,286,769	11,349,510
Mobile Plant	2,031,899	924,339	1,515,000
Plant & Equipment	1,135,500	578,510	1,167,010
Other	82,550	395,114	440,000
TOTAL	44,952,740	25,765,642	31,624,075

4(c). Disposal of Assets

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Asset Sale Proceeds	358,000	582,683	399,720
Net Book Value	(320,114)	(338,497)	(201,291)
Profit / (Loss) on Disposal	37,886	244,185	198,429

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.

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. ASSET DEPRECIATION

5(a). Asset Depreciation by Program

Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
By Program	\$	\$	\$
Governance	171,482	149,306	212,037
Law, order and public safety	26,420	26,420	26,283
Health	1,671	-	-
Education and welfare	111,439	111,439	110,624
Community amenities	729,806	737,220	739,067
Recreation and culture	5,833,508	5,428,641	4,911,663
Transport	8,429,220	8,361,376	8,292,439
Economic services	4,112	4,112	4,112
Total by program	15,307,658	14,818,513	14,296,224

5(b). Asset Depreciation by Class

By Class			
Buildings	2,440,602	2,250,718	2,277,059
Furniture and equipment	134,252	125,411	126,370
Plant and equipment	149,569	143,118	145,114
Artworks	64,442	32,354	32,354
Information Technology	111,898	63,277	107,235
Mobile Plant	561,000	594,718	569,344
Infrastructure - Roads	5,910,084	5,834,828	5,844,036
Infrastructure - Drainage	979,138	972,260	927,289
Infrastructure - Paths	710,461	696,808	694,606
Infrastructure - Parks	3,109,602	2,949,177	2,417,737
Infrastructure - Foreshore	663,347	660,800	667,318
Infrastructure - Car Parks	465,219	462,212	442,910
Infrastructure - Intangible	8,045	32,831	44,852
Total by class	15,307,658	14,818,513	14,296,224

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 fibre)	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:

a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or

b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

IMPAIRMENT OF ASSETS

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

For non-cash generating assets such as roads, paths, drains and public buildings, no annual assessment is required. Rather *AASB 116.31* applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value.

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. INFORMATION ON BORROWINGS

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

	Budget Principal 1st July 2026	2026/27 Budget New loans *	2026/27 Budget Principal repayments	2026/27 Budget Interest repayments	Budget Principal outstanding 30 June 2027	Estimate Principal 1st July 2025	2025/26 Estimate Principal repayments	2025/26 Estimate Interest repayments	Estimate Principal outstanding 30 June 2026	Budget Principal 1st July 2025	2025/26 Budget Principal repayments	2025/26 Budget Interest repayments	Budget Principal outstanding 30 June 2026
City Loans													
Purpose	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
227 - Collier Park Golf Course	111,775	-	111,775	927	-	545,271	433,495	24,196	111,777	545,271	433,495	24,196	111,777
New - CPGC Redevelopment	-	20,700,000	-	-	20,700,000	-	-	-	-	-	-	-	-
Transport													
231 - Municipal Works	2,897,318	-	249,751	109,892	2,647,568	3,139,189	241,871	120,261	2,897,318	3,139,189	241,871	120,261	2,897,318
Economic Services													
Collier UGP	-	-	-	-	-	1,362,744	1,362,744	39,276	-	1,362,744	1,362,744	39,276	-
Manning UGP	-	-	-	-	-	1,392,108	1,392,108	39,533	-	1,392,108	1,392,108	39,533	-
Total City Loans	3,009,094	20,700,000	361,526	110,820	23,347,568	6,439,312	3,430,219	223,267	3,009,095	6,439,312	3,430,219	223,267	3,009,095
Self-Supporting Loans													
Recreation and Culture													
228 - South Perth Bowling Club	11,129	-	7,333	447	3,796	18,131	7,002	893	11,129	18,131	7,002	893	11,129
229 - South Perth Bowling Club	76,676	-	43,091	3,109	33,584	117,914	41,238	5,625	76,676	117,914	41,238	5,625	76,676
230 - South Perth Bowling Club	27,316	-	8,010	1,171	19,306	34,996	7,680	1,615	27,316	34,996	7,680	1,615	27,316
Total self-supporting loans	115,121	-	58,435	4,726	56,686	171,041	55,920	8,134	115,121	171,041	55,919	8,134	115,121
	3,124,214	20,700,000	419,960	115,546	23,404,254	6,610,353	3,486,139	231,401	3,124,217	6,610,353	3,486,138	231,401	3,124,217

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6(b). Borrowing Schedule (Internal)

Purpose	Budget Principal 1st July 2026	2026/27 Budget Principal repayments	2026/27 Budget Interest repayments	Budget Principal outstanding 30 June 2027	Estimate Principal 1st July 2025	2025/26 Estimate Principal repayments	2025/26 Estimate Interest repayments	Estimate Principal outstanding 30 June 2026	Budget Principal 1st July 2025	2025/26 Budget Principal repayments	2025/26 Budget Interest repayments	Budget Principal outstanding 30 June 2026
Economic Services												
South Perth/Hurlingham	1,621,377	1,621,376	45,856	-	3,171,799	1,550,421	116,811	1,621,377	3,171,799	1,550,421	116,811	1,621,377
Kensington	7,275,454	2,307,339	316,458	4,968,114	-	-	-	-	-	-	-	-
Total Internal Loans	8,896,831	3,928,715	362,314	4,968,114	3,171,799	1,550,421	116,811	1,621,377	3,171,799	1,550,421	116,811	1,621,377

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

Council approved the short-term facility to fund the redevelopment of Collier Park Golf Course Facilities as part of the 2025/26 Budget a significant part of that facility will be utilised in the 2026/27 Budget year:

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate (incl fee) %	Amount Facility approved	Total interest & charges capitalised 2026/27	Total amount used budget 2026/27 (including capitalised costs)	Estimate balance utilised 2025/26
Collier Park Golf Course	WA Treasury Corporation	Short term facility	3	5.70%	19,800,000	900,000	14,300,000	6,400,000
Total Loans					19,800,000	900,000	14,300,000	6,400,000

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

The short-term facility approved as part of the 2025/26 Budget to fund the redevelopment of the Collier Park Golf Course Facilities will be converted into a 10-year long term loan toward the end of 2026/27 budget year. Interest costs incurred in relation to the short-term facility will be capitalised to form part of the 10-year long term loan. The repayments of the loan will be funded from golf revenue and a proportionate contribution from the golf course operator

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate (incl fee)	Amount Approved	Total interest & charges 2026/27	Total amount used budget 2026/27	Balance Unspent
\$	\$	\$	\$	%	\$	\$	\$	\$
Collier Park Golf Course	WA Treasury Corporation	Long Term	10 yr	6.20%	20,700,000	-	20,700,000	-
Total Loans			-	-	20,700,000	-	20,700,000	-

6(e). Unspent Borrowings

The City has no unspent borrowings as at the 30 June 2026 and expected unspent borrowings as at the 30 June 2027.

6(f). Credit Facilities

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities	-	13,400,000	-
Credit Standby Arrangements			
Credit card limit	40,000	40,000	40,000
Total Amount of Credit Unused	40,000	13,440,000	40,000

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.

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. CASH BACKED RESERVES

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
--	-------------------	---------------------	-------------------

This reserve was established to fund the City's current leave liability and is maintained by an annual contribution to ensure the City's employees leave entitlements are cash backed.

Opening balance	5,137,198	5,056,838	4,751,010
Interest	225,651	232,310	193,563
Transfers in	200,000	337,550	337,550
Funds applied	(300,000)	(489,500)	(489,500)
Closing Balance	5,262,850	5,137,198	4,792,623

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
--	-------------------	---------------------	-------------------

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	2,040,742	1,000,000	1,000,000
Interest	91,626	40,742	40,742
Transfers in	770,727	1,000,000	1,000,000
Funds applied	-	-	-
Closing Balance	2,903,094	2,040,742	2,040,742

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
--	-------------------	---------------------	-------------------

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 advanced \$7,275,454 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 \$655,949 over 3 years with interest at the WATC rate as at the day the funds were advanced less the government guarantee.

Opening balance	18,944,037	20,272,749	19,582,404
Interest	890,195	837,427	807,702
Transfers in	2,623,796	6,322,576	6,322,576
Funds applied	(1,617,687)	(8,488,715)	(8,161,342)
Closing Balance	20,840,341	18,944,037	18,551,340

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
--	-------------------	---------------------	-------------------

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	240,252	497,501	472,742
Interest	10,180	18,454	19,260
Transfers in	40,000	81,747	-
Funds applied	(82,550)	(357,450)	(440,000)
Closing Balance	207,883	240,252	52,002

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
--	-------------------	---------------------	-------------------

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	106,960	174,837	84,755
Interest	4,802	7,123	3,453
Transfers in	-	-	-
Funds applied	(15,000)	(75,000)	(75,000)

Closing Balance	96,762	106,960	13,208
-----------------	--------	---------	--------

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
--	-------------------	---------------------	-------------------

This reserve was established to quarantine monies to be used to attract matching funding from State and Federal Government with a view towards sharing financial responsibility for maintaining the River Walls.

Opening balance	1,831,147	1,549,090	1,550,245
Interest	82,079	61,757	63,159
Transfers in	770,727	500,000	500,000
Funds applied	(1,567,077)	(279,700)	(298,300)

Closing Balance	1,116,875	1,831,147	1,815,104
-----------------	-----------	-----------	-----------

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
--	-------------------	---------------------	-------------------

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	16,903,500	14,614,683	14,612,854
Interest	780,997	621,585	603,835
Transfers in	1,667,200	1,667,232	1,667,232
Funds applied	(500,000)	-	-

Closing Balance	18,851,697	16,903,500	16,883,921
-----------------	------------	------------	------------

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
--	-------------------	---------------------	-------------------

This reserve was established to provide for investment in new waste management initiatives, contaminated sites rehabilitation and waste capital requirements it is funded by an annual allocation equal to the operating surplus/(deficit) from the waste operations.

Opening balance	5,538,681	5,166,764	5,294,765
Interest	219,840	230,913	149,205
Transfers in	1,323,478	600,000	600,000
Funds applied	(1,072,219)	(458,996)	(728,470)

Closing Balance	6,009,779	5,538,681	5,315,500
-----------------	-----------	-----------	-----------

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

Underground Power Reserve	2026/27 Budget	2025/26 Estimate	2025/26 Budget
----------------------------------	---------------------------	-----------------------------	---------------------------

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

Opening balance	141,776	136,219	136,401
Interest	6,365	5,557	5,557
Transfers in	-	-	-
Funds applied	-	-	-

Closing Balance	148,141	141,776	141,958
-----------------	---------	---------	---------

Collier Park Golf Course Reserve	2026/27 Budget	2025/26 Estimate	2025/26 Budget
---	---------------------------	-----------------------------	---------------------------

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	636,598	700,217	340,943
Interest	-	28,510	9,057
Transfers in	-	400,000	400,000
Funds applied	(636,598)	(492,129)	(750,000)

Closing Balance	-	636,598	-
-----------------	---	---------	---

Changeroom and Sport Lighting Facilities Reserve	2026/27 Budget	2025/26 Estimate	2025/26 Budget
---	---------------------------	-----------------------------	---------------------------

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	3,663,078	6,173,613	884,066
Interest	58,866	232,247	36,018
Transfers in	-	-	-
Funds applied	(2,570,540)	(2,742,781)	-

Closing Balance	1,151,404	3,663,078	920,084
-----------------	-----------	-----------	---------

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Community Safety Reserve			

The reserve could be established to quarantine funds for community safety and crime prevention initiatives including assets and infrastructure in the district and is funded by specific transfers as approved by Council.

Opening balance	-	-	-
Interest	-	-	-
Transfers in	500,000	-	-
Funds applied	-	-	-
Closing Balance	500,000	-	-

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Environmental Sustainability Reserve			

The reserve was established to quarantine funds for the protection of the natural environment including urban greening, natural resource management and protection and is funded by specific transfers as approved by Council.

Opening balance	-	-	-
Interest	12,799	-	-
Transfers in	318,932	-	-
Funds applied	-	-	-
Closing Balance	331,731	-	-

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
South Perth Activity Centre Community Benefit Contribution Fund			

This reserve is used to quarantine community benefit contributions received within the South Perth Activity Centre Plan area. The use of money in it is limited to the application of funds for delivery of community benefits within the South Perth Activity Centre Plan area in accordance with the provisions of the South Perth Activity Centre Plan and is funded by community benefit contributions.

Opening balance	-	-	-
Interest	-	-	-
Transfers in	-	-	-
Funds applied	-	-	-
Closing Balance	-	-	-

SUMMARY	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Opening balance	55,183,970	55,342,511	48,710,185
Interest	2,383,400	2,316,625	1,931,552
Transfers in	8,214,859	10,909,105	10,827,358
Funds applied	(8,361,671)	(13,384,271)	(10,942,612)
Closing Balance	57,420,558	55,183,971	50,526,483

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. FEES AND CHARGES REVENUE

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
By Program	\$	\$	\$
General Purpose Funding	527,200	461,504	442,000
Law, Order, Public Safety	247,648	214,985	212,100
Health	127,000	112,000	105,000
Community Amenities	10,576,772	10,235,724	10,216,000
Recreation & Culture	6,658,384	7,239,611	6,912,010
Transport	2,790,047	2,593,671	2,920,100
Economic Services	624,000	622,800	637,800
Total fees and charges	21,551,052	21,480,295	21,445,010

9. GRANT REVENUE

9(a). Grant Revenue - Operating

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
By Program	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,267,342	1,255,166	1,200,000
Health	11,700	11,700	11,700
Community amenities	60,000	-	-
Recreation and culture	171,400	195,272	159,700
Transport	653,868	642,963	697,300
Total operating grants, subsidies and contributions	2,164,310	2,105,100	2,068,700

9(b). Grant Revenue - Capital

Capital grants, subsidies and contributions			
Recreation and culture	5,016,611	4,508,811	1,496,375
Transport	1,702,458	1,827,422	1,902,924
Total capital grants, subsidies and contributions	6,719,069	6,336,233	3,399,299

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.

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10.(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependent 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

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
The net result includes as revenues:	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	2,383,400	2,316,623	1,919,204
- Other funds	2,062,571	1,576,512	1,790,134
Other interest (including penalty and instalments)	691,400	659,944	624,200
Total	5,137,371	4,553,079	4,333,538
* 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	454,100	480,700	539,000
Total	454,100	480,700	539,000
The net result includes as expenses:			
(c) Auditor's remuneration			
Audit services	117,600	117,600	117,600
Total	117,600	117,600	117,600
(d) Interest expenses (finance costs)			
Borrowings (refer note 6)	115,546	231,401	231,401
Total	115,546	231,401	231,401
(e) Write-offs			
Write-offs	95,000	95,000	145,500
Total	95,000	95,000	145,500
(f) Low lease expenses			
Lease expenses	22,900	22,900	22,900
Total	22,900	22,900	22,900

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

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
Elected member Mayor Greg Milner			
Term of Office Ends: 2027			
Mayor's annual allowance	73,436	70,951	70,951
Meeting attendance fees	36,111	34,890	34,890
Annual allowance for ICT expenses	2,960	3,037	3,064
Superannuation contribution payments	13,146	8,904	8,904
Private use of Mayoral vehicle	1,800	1,800	-
Less reimbursement for private use	(1,800)	(1,800)	-
	125,653	117,782	117,809
Elected member Deputy Mayor André Brender-A-Brandis			
Term of Office Ends: 2027			
Deputy Mayor's annual allowance	18,359	11,954	-
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	5,435	3,612	2,189
	54,224	45,086	31,709
Elected member Cr Stephen Russell			
Term of Office Ends: 2029			
Meeting attendance fees	26,931	18,242	-
Annual allowance for ICT expenses	3,500	2,454	-
Superannuation contribution payments	3,232	2,189	-
	33,662	22,885	-
Elected member Cr Blake D'Souza			
Term of Office Ends: 2029			
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,232	2,189	2,189
	33,662	31,709	31,709
Elected member Cr Bronwyn Waugh			
Term of Office Ends: 2027			
Deputy Mayor's annual allowance	-	5,784	17,737
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,232	2,206	3,681
	33,662	37,510	50,938

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
Elected member Cr Kathy Lees			
Term of Office Ends: 2029			
Meeting attendance fees	26,931	18,242	-
Annual allowance for ICT expenses	3,500	2,454	-
Superannuation contribution payments	3,232	2,189	-
	33,662	22,885	-
Elected member Cr Hayley Prendiville			
Term of Office Ends: 2027			
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,232	2,189	2,189
	33,662	31,709	31,709
Elected member Cr Tim Houweling			
Term of Office Ends: 2029			
Meeting attendance fees	26,931	18,242	-
Annual allowance for ICT expenses	3,500	2,454	-
Superannuation contribution payments	3,232	2,189	-
	33,662	22,885	-
Elected member Cr Jacqueline Raison			
Term of Office Ends: 2027			
Meeting attendance fees	26,931	18,242	19,515
Annual allowance for ICT expenses	3,500	2,454	2,625
Superannuation contribution payments	3,232	2,189	2,189
	33,662	22,885	24,329
Elected member Cr Nic Coveney			
Term of Office Ended			
Meeting attendance fees	-	1,767	26,020
Annual allowance for ICT expenses	-	238	3,500
Superannuation contribution payments	-	-	2,189
	-	2,005	31,709
Elected member Cr Jennifer Nevard			
Term of Office Ended			
Meeting attendance fees	-	7,778	26,020
Annual allowance for ICT expenses	-	1,046	3,500
Superannuation contribution payments	-	-	2,189
	-	8,824	31,709

ANNUAL BUDGET REPORT – STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	\$	\$	\$
Elected member Cr Glen Cridland			
Term of Office Ended			
Meeting attendance fees	-	7,778	26,020
Annual allowance for ICT expenses	-	1,046	3,500
Superannuation contribution payments	-	-	2,189
	-	8,824	31,709
Elected members remuneration			
Meeting fees	251,557	229,267	236,545
Mayor's allowance	73,436	70,951	70,951
Deputy Mayor's allowance	18,359	17,738	17,737
Telecommunications allowance	30,960	29,183	30,189
Superannuation contribution payments	41,202	27,856	27,909
Total	415,514	374,995	383,331
Other Elected Members Expenditure			
Insurance	46,075	46,075	52,800
Elected Member Development	30,000	30,000	40,000
Election Expenses	-	175,000	175,000
Legal Services, Stationeries and Miscellaneous	56,540	56,003	55,500
Committee Meetings Reimbursement	3,600	3,525	2,500
Depreciation	3,441	14,747	14,771
Total	139,656	325,350	340,571
Total	555,170	700,345	723,902

13. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

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. Once the development is complete repayments of the loan will be funded from golf revenue and a proportionate contribution from the golf course operator. 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. This year's capital expenditure inclusive of borrowing costs has been included in the capital budget, the costs break down below includes borrowing costs (refer to note 6 (d) for borrowing costs):

	2026/27 Budget
Assets (Work in Progress)	
	\$
Opening balance 1 July	6,400,000
Capital expenditure (including capitalised borrowing costs)	14,300,000
Closing balance 30 June	20,700,000
Liabilities (Short term loan funding from WATC)	
Opening balance 1 July	6,400,000
Loan drawdown (including borrowing costs)	14,300,000
Closing balance 30 June	20,700,000

Major Trading Undertaking

Collier Park Golf Course

Collier Park Golf Course is a public golf course that offers three world class nine-hole courses (Pines, Lake & Island) along with a driving range for practice sessions and Mini Golf course. The City operates it as a business, Clublinks Pty Ltd has been appointed as the Course Controller. The Golf Course is not a burden on the City's ratepayers and operates profitably.

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
REVENUE		\$	\$	\$
Fees and charges		5,021,184	5,664,411	5,406,510
TOTAL REVENUE		5,021,184	5,664,411	5,406,510
EXPENSES				
Employee costs		(1,141,218)	(976,265)	(965,843)
Materials and contracts		(2,139,183)	(2,470,087)	(2,904,128)
Utility charges		(210,300)	(215,300)	(216,400)
Depreciation and amortisation		(454,496)	(427,730)	(384,516)
Finance Charges		(927)	(24,196)	(24,196)
Insurance		(95,800)	(95,800)	(95,800)
TOTAL EXPENDITURE		(4,041,924)	(4,209,378)	(4,590,883)
		979,260	1,455,033	815,627
Profit/(Loss) on asset disposal		24,635	20,810	31,265
		24,635	20,810	31,265
Net result for the Period		1,003,895	1,475,843	846,892

14. INTEREST IN JOINT VENTURE ARRANGEMENTS

It is not anticipated that the City will be party to any Joint Venture Arrangements during 2026/27.

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 2026/27 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 of 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.

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 2027

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
b) Income and expenses				
Income Excluding Grants, subsidies and contribution		\$	\$	\$
General Purpose Funding		56,297,534	52,594,723	52,369,206
Governance		3,000	3,000	5,400
Law, Order, Public Safety		255,648	221,985	219,500
Health		127,000	132,000	125,000
Community Amenities		10,879,447	10,556,637	10,440,204
Recreation & Culture		6,893,484	7,485,311	7,148,210
Transport		2,805,047	2,608,671	2,935,100
Economic Services		699,000	10,732,040	10,815,789
Other Property and Services		30,000	30,000	30,000
		77,990,160	84,364,367	84,088,409
Operating grants, subsidies and contributions				
General Purpose Funding		1,267,342	1,255,166	1,200,000
Health		11,700	11,700	11,700
Community Amenities		60,000	-	-
Recreation & Culture		171,400	195,272	159,700
Transport		653,868	642,963	697,300
		2,164,310	2,105,100	2,068,700
Capital grants, subsidies and contributions				
Recreation & Culture		5,016,611	4,508,811	1,496,375
Transport		1,702,458	1,827,422	1,902,924
		6,719,069	6,336,233	3,399,299
Total Income		86,873,540	92,805,700	89,556,408
Expenses				
General Purpose Funding		(570,014)	(781,341)	(662,547)
Governance		(7,422,508)	(6,936,897)	(6,984,922)
Law, Order, Public Safety		(2,409,364)	(1,946,091)	(1,663,576)
Health		(1,052,623)	(948,513)	(1,022,680)
Education and Welfare		(679,439)	(651,129)	(598,581)
Community Amenities		(14,346,945)	(13,755,473)	(13,559,275)
Recreation & Culture		(29,376,155)	(28,478,937)	(28,625,785)
Transport		(21,988,122)	(20,603,070)	(20,843,584)
Economic Services		(1,187,917)	(11,277,074)	(11,216,542)
Other Property and Services		(1,080,700)	(619,738)	(778,741)
Total Expenses		(80,113,788)	(85,998,262)	(85,956,233)
Net Result for the period		6,759,752	6,807,438	3,600,175

MANAGEMENT BUDGET



ANNUAL BUDGET REPORT – MANAGEMENT BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

MANAGEMENT BUDGET

Key Responsibility Area	2026/27 Budget	2025/26 Estimate	2025/26 Budget
REVENUE			
Corporate Services			
Finance			
Investment Activities	5,498,638	4,917,388	4,760,134
Financial Services	3,000	3,000	3,100
Rating Services	52,066,238	48,932,501	48,809,072
Total Revenue - Finance	57,567,876	53,852,889	53,572,306
People and Performance			
Human Resources	-	-	2,300
Total Revenue - People and Performance	-	-	2,300
Governance			
Animal Care Facility	234,000	198,487	204,700
Fire Prevention	5,250	5,971	5,900
Parking	2,610,047	2,461,671	2,732,500
Rangers and Community Safety	16,398	17,527	8,900
Property Management - Commercial	312,000	312,000	312,000
Recoverable Costs	135,000	130,000	130,000
Total Revenue - Governance	3,312,695	3,125,656	3,394,000
Corporate Services Total	60,880,571	56,978,545	56,968,606
Development & Community Services			
Community, Culture & Recreation			
Community Projects	22,000	78,698	87,000
Community Events	54,000	66,000	54,000
Major Events	15,000	15,000	15,000
Public Art	-	6,000	6,000
Facility Hire	620,000	585,000	585,000
Recreation Admin	183,500	183,500	184,700
George Burnett Leisure Centre Operations	303,900	276,818	258,000
Total Revenue - Community, Culture & Recreation	1,198,400	1,211,016	1,189,700
Library Services			
Library Services	27,200	34,456	4,000
Civic Centre Library	18,500	18,000	20,000
Manning Library	8,600	7,700	8,700
Old Mill	6,000	5,000	2,000
Total Revenue - Library Services	60,300	65,156	34,700

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

Key Responsibility Area	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Development Services			
Planning Services	570,000	620,000	655,000
Building Services	404,000	402,800	422,800
Pool Services	220,000	220,000	215,000
Health Services	11,700	11,700	11,700
Preventative Services	127,000	132,000	125,000
Total Revenue - Development Services	1,332,700	1,386,500	1,429,500
Development & Community Services Total	2,591,400	2,662,672	2,653,900
Infrastructure Services			
Engineering			
Network Operations	85,000	75,000	130,600
Underground Power	-	10,039,240	10,027,989
Roads and Drainage	763,868	714,963	769,300
Total Revenue - Engineering	848,868	10,829,203	10,927,889
Parks and Environment			
CPGC	5,021,184	5,664,411	5,406,510
Park Operations	473,000	368,000	385,000
Total Revenue - Parks and Environment	5,494,184	6,032,411	5,791,510
Waste, Fleet & Facilities			
Building & Assets	-	-	-
Fleet Management	30,000	30,000	30,000
Recycling Centre	130,000	122,000	112,000
Waste Collection	10,179,447	9,814,637	9,673,204
Total Revenue - Waste, Fleet & Facilities	10,339,447	9,966,637	9,815,204
Infrastructure Services Total	16,682,499	26,828,251	26,534,603
Total Revenue	80,154,470	86,469,467	86,157,109

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

Key Responsibility Area	2026/27 Budget	2025/26 Estimate	2025/26 Budget
EXPENDITURE			
Office of the CEO			
Office of the CEO	869,961	693,644	647,716
Total Expense - Office of the CEO	869,961	693,644	647,716
Office of the CEO Total	869,961	693,644	647,716
Corporate Services			
Director of Corporate Services			
Corporate Services	299,496	270,399	300,296
Total Expense - Director of Corporate Services	299,496	270,399	300,296
Customer, Communications & Engagement			
Publications	48,000	34,655	45,000
Marketing & Communications	1,055,886	926,444	802,431
Customer Services Admin	1,473,704	1,405,491	1,358,831
Total Expense - Customer, Communications & Engagement	2,577,590	2,366,590	2,206,262
Finance			
Investment Activities	114,619	128,395	128,395
Financial Services	2,917,895	2,593,496	2,777,945
Rating Services	571,114	783,146	662,547
Total Expense - Finance	3,603,628	3,505,036	3,568,888
Information Systems			
Information Services	6,418,829	5,628,751	5,571,298
Records Management	248,017	159,822	250,709
Total Expense - Information Systems	6,666,847	5,788,574	5,822,007
Governance			
Governance Admin	1,240,580	1,370,344	1,223,863
Council Members	555,170	708,691	723,904
Council Functions	209,706	210,124	209,522
Animal Care Facility	412,033	391,380	353,147
Fire Prevention	91,719	71,727	85,808
Parking	1,246,321	1,137,047	1,056,468
Rangers and Community Safety	1,046,307	855,541	613,499
Property Management - Commercial	63,938	36,917	34,800
Recoverable Costs	177,300	188,100	193,100
PreSchools	51,763	51,763	51,345
Total Expense - Governance	5,094,838	5,021,635	4,545,458
People & Performance			
Human Resources	1,530,613	1,364,732	1,337,524
Work Health & Safety	501,350	388,435	511,671
Organisational Performance	516,843	526,634	486,915
Total Expense - People & Performance	2,548,806	2,279,800	2,336,111
Corporate Services Total	20,791,205	19,232,034	18,779,021

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

Key Responsibility Area	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Development & Community Services			
Director of Development & Community Services			
Development & Community Services	293,382	295,472	276,399
Total Expense - Director of Dev & Community Services	293,382	295,472	276,399
Community, Culture & Recreation			
CCR Admin	714,762	755,641	880,134
Community Projects	770,543	753,214	826,593
Citizens Centre - South Perth	117,082	113,682	113,075
Citizens Centre - Manning	164,162	161,791	167,057
Community Events	742,965	922,658	1,006,186
Major Events	136,260	124,060	95,000
Summer Events	233,000	222,000	223,000
Functions	50,000	50,000	54,000
Public Art	110,942	73,854	76,354
Facility Hire	554,241	549,752	561,160
George Burnett Leisure Centre Operations	636,554	672,225	636,429
Total Expense - Community, Culture & Recreation	4,230,510	4,398,876	4,638,987
Library Services			
Civic Centre Library	2,222,276	2,062,624	1,823,932
Manning Library	1,044,042	1,138,719	1,074,547
Old Mill	26,754	25,457	34,857
Heritage House	36,334	36,334	37,065
Total Expense - Library Services	3,329,407	3,263,134	2,970,402
Development Services			
Planning Services	1,454,358	1,339,562	1,393,779
Compliance	242,046	237,252	222,722
Building Services	479,105	467,992	484,145
Health Services	642,985	566,195	629,362
Analytical Services	12,500	12,500	13,500
Pest Control	40,000	40,000	50,000
Total Expense - Development Services	2,870,995	2,663,501	2,793,509
Strategic Planning			
Strategic Planning	522,047	558,531	504,509
Total Expense - Strategic Planning	522,047	558,531	504,509
Development & Community Services Total	11,246,340	11,179,515	11,183,806

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

Key Responsibility Area	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Infrastructure Services			
Director Infrastructure Services			
Director Infrastructure Services	322,894	313,107	355,140
Total Expense - Director Infrastructure Services	322,894	313,107	355,140
Assets and Infrastructure Support			
Assets and Infrastructure Support	1,379,301	1,342,510	1,404,380
Total Expense - Assets and Infrastructure Support	1,379,301	1,342,510	1,404,380
Engineering			
Engineering Administration	450,233	411,060	531,012
Civil Design	1,050,723	747,880	958,513
Network Operations	200,000	170,000	295,000
Underground Power	-	10,144,299	10,159,299
Bridges, Jetties and Boardwalks	30,000	30,000	30,000
Roads and Drainage	11,964,170	11,584,381	11,713,714
Total Expense - Engineering	13,695,126	23,087,620	23,687,537
Parks and Environment			
Parks and Environment Administration	758,182	454,025	375,110
CPGC	4,041,924	4,209,378	4,590,883
Park Operations	13,775,964	12,598,432	11,876,991
Total Expense - Parks and Environment	18,576,070	17,261,835	16,842,984
Waste, Fleet & Facilities			
Waste, Fleet & Facilities Administration	773,256	878,443	744,692
Environment	436,447	558,372	688,778
Fleet Management	1,522,909	1,352,604	1,458,668
Recycling Centre	714,516	713,551	532,790
Waste Collection	4,811,601	4,821,392	4,954,022
Recycling Collection	1,318,575	1,327,888	1,270,340
Building & Assets	3,693,474	3,479,933	3,604,791
Total Expense - Waste, Fleet & Facilities	13,270,777	13,132,183	13,254,079
Infrastructure Services Total	47,244,168	55,137,255	55,544,120
Total Expenditure	80,151,674	86,242,448	86,154,663
Net Position	2,796	227,020	2,446

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	\$32.50
Archive search (paper copy)	All applicants	Per Search - payable in advance	Exc	\$97.00

PROPERTY INFORMATION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Rates Enquiry - Settlement Agents	All Applicants	Rates Enquiry only	Exc	\$65.00
Rates Enquiry - Settlement Agents	All Applicants	Full Requisition including Rates	Exc	\$170.00

PLANNING SCHEME

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Town Planning Scheme Text	All Applicants	Each	Exc	\$46.00
Planning Zone Maps	All Applicants	Per sheet	Exc	\$6.50
Pedestrian Access Way (PAW) closure application	All Applicants	Prior to proceeding	Exc	\$850.00

BUILDING ARCHIVE INFORMATION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Plan Archive Search - Residential	All Applicants	Per Search - Payable in Advance	Exc	\$102.50
Building Plan Archive Search - Commercial	All Applicants	Per Search - Payable in Advance	Exc	\$157.00

Electoral Information

ROLLS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Full Rate Roll	All Applicants	Per Copy	Exc	\$432.00
Ward Roll	All Applicants	Per Copy	Exc	\$151.00

Reproduction of Records

DOCUMENTS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Plan - Printing of Plans > A3 Size	All Applicants	Per Sheet	Inc	\$6.50

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
Staff time	All Applicants	Per hour or pro rata for a part of an hour	Exc	\$30.00
Access time supervised by staff	All Applicants	Per hour or pro rata for a part of an hour	Exc	\$30.00
Transcription Charges from a tape or other device - staff time	All Applicants	Per hour or pro rata for a part of an hour	Exc	\$30.00
Duplication Charges; tape, film, or computer information	All Applicants	Actual cost	Exc	Actual cost
Charges for delivery, packaging and postage	All Applicants	Actual cost	Exc	Actual cost
Advanced deposit - s18 (1) of FOI Act, expressed as a percentage of the estimated charges.	All Applicants	Prior to proceeding	Exc	\$0.25
Further advanced deposit -s18 (4) of FOI Act, expressed as a percentage of the estimated charges	All Applicants	Prior to proceeding	Exc	\$0.25

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	\$593.00
Development Approval Conditions Clearance - Development Cost \$5,000,000 - \$21,500,000	If applicable	Prior to advice being given	Exc	\$889.00
Development Approval Conditions Clearance - Development Cost over \$21,500,000	If applicable	Prior to advice being given	Exc	\$889.00

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 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 APPROVAL

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	\$388.00
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	\$1,046.00
Referral to Design Review Panel Chair (sole review)	All applicants	Per Referral	Exc	\$414.00
Referral to Design Review Panel (external)	All Applicants	Per Referral	Inc	\$1,143.00
Fee payable to Design Review Panel Chair		Per hr + 1hr prep + 1hr minutes prep	Inc	\$296.00
Fee payable to Design Review Panel Panel Member		Per hr plus 1hr prep	Inc	\$260.00
Application under the Fencing Local Law	All applicants	Prior to proceeding	Exc	\$147.00

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	Removed
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	Removed
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	Removed
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	Removed
* 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	Removed

* 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	Removed
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	Removed
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	Removed
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	Removed

* 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	Removed

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

Exc Removed

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 5 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 5 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 5 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 5 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 5 of 5 (\$18,300/5=\$3,660 Per year for 5 years)*	Exc	\$18,300.00

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

Exc

.

SOUTH PERTH/HURLINGHAM NETWORK CHARGE PER UNIT/DWELLING[^]

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
-------------	---------------	-----------	-----	------

[^] 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 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	.
--	--	--	-----	---

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 2 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 2 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 2 of 4 (\$5,400/4=\$1,350 Per year for 4 years)

			Exc	
--	--	--	-----	--

\$5,400

Residential/Commercial GRV > \$50,000

Properties in designated Kensington Project Area

Council adopted, levied in equal annual instalments over 4 years, year 2 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

KENSINGTON PROJECT AREA PER UNIT/DWELLING ^

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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 2 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	\$14.00
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	\$40.00
Interest on Overdue ESL	If Applicable	Per Annum	Exc	11.00%
Debtors Direct Payment Arrangements	If Applicable	Per Application	Exc	\$40.00
External Debt Collection Administration Fee	If Applicable	Per Application	Exc	\$53.00
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	\$56.00
Reprint of Rate Notice (electronic and hardcopy)	All Applicants excl pensioners and seniors	Per Notice	Exc	\$21.00

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	\$165.00

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 than \$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

BUILDING APPLICATION - UNCERTIFIED

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	\$85.00
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
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	\$1616.00
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

BUILDING SERVICES LEVY

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	\$571.00
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	\$1,185.00
Single House - Works equal to or greater than \$30,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$2,693.00
Up to 3 Grouped Dwellings or Single House on Corner Lot	All Applicants	Refundable provided there is no damage to City property.	Exc	\$3,771.00
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	\$5,387.00
Commercial Development Valued equal to or greater than \$ 2.0 m.	All Applicants	Refundable provided there is no damage to City property	Exc	\$16,161.00
Site Inspection Fee	All Applicants	Per Bond	Inc	\$207.00

Swimming Pool Licence

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	\$207.00
Approval or Alteration of a complex TMP	All Applicants	Per Application	Inc	\$319.00
Traffic Count - New (works only undertaken on individual basis and as workload permits)	All Applicants	Per Application	Inc	\$387.00
Traffic Count - existing per classified report	All Applicants	Per Application	Inc	\$54.00

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	\$263.00
Remedial Audit of Non Conforming Site TMP	If Applicable	Required where site is found to be Non Conforming	Inc	\$263.00

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	\$129.00
Vendor Trading Licence application (per week)	All Applicants	Per Week	Exc	\$318.00
Vendor Trading Licence application (monthly)	All Applicants	Per Month	Exc	\$386.00
Personal Trainer Trading Licence (Multiple Sites - annual)	All Applicants	Per Annum	Exc	\$1,405.00
Food Vendor Trading Licence (annual)	All Applicants	Per Annum	Exc	\$2,010.00
Non Food Vendor Trading Licence (annual)	All Applicants	Per Annum	Exc	\$1,400.00
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	\$572.00
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	\$32.00

FOOD PREMISES

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Business Construction, Alteration	All Applicants	Per Application	Exc	\$335.00
Food Business Notification fee	All Applicants	On notification	Exc	\$77.00
Low Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$161.00
Medium Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$318.00

FOOD PREMISES

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
High Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$636.00
Food business Reinspection fee	If Applicable	Per Inspection	Exc	\$161.00
Overdue Food Business Annual Surveillance Fee	If Applicable	Per Month	Exc	\$64.00
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	\$377.00
Food condemnation assessment	All applicants	Per hour (min 1hr)	Inc	\$95.00

ALFRESCO DINING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Alfresco Dining & Parklet Licence - new application	If Applicable	Per application	Exc	\$0
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	\$0
Alfresco Dining & Parklet licence - application for renewal of licence	All Applicants	Per Year	Exc	\$0
Alfresco Dining & Parklet licence - application for transfer of licence	If Applicable	Upon Transfer	Exc	\$0

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	\$154.00

Inspectorial Services

Health Services

PREMISES INSPECTION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Lodging House application fee	All applicants	Per application	Exc	\$255.00
Lodging House annual registration	All Applicants	Annual registration	Exc	\$255.00

LIQUOR LICENCING & GAMING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Gaming and Wagering Commission Act 1987 Certificate s55	If Applicable	Per application	Exc	\$108.00
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	\$124.00

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	\$473.00
Public Building Form 1 Application 50 persons or less and/or not-for-profit/charitable organisation - Building	All applicants	On application	Exc	NIL
Public Building Form 1 Application Event or less than or equal to 1000	All applicants	On application	Exc	\$191.00

PUBLIC BUILDINGS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Public Building Form 1 Application - Event greater than 1000	All applicants	On application	Exc	\$473.00
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	\$118.00

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	\$205.00

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	\$117.00

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	\$21.00
Establishment/Replacement fee - 240/360 litre bin	All new bin services	Per receptacle	Inc	\$130.00
Establishment/Replacement Fee- 660 litre bin	All new bin services	Per receptacle	Inc	\$567.00
Standard waste collection service charge	Residential & Commercial	Per bin service (1 x 240L General & 1 x 240L Recycling bin or per part equivalent service for larger bin types)	Exc	\$450.00
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)	Exc	\$625.00
Residential & commercial standard waste collection service charge 660L	Residential & Commercial	Per bin service (1 x 660L General & 1 x 660L Recycling bin)	Exc	\$1,350.00
Non-rateable standard waste collection service charge 660L	Non-rateable properties	Per bin service (1 x 660L General & 1 x 660L Recycling bin)	Exc	\$1,875.00
Residential and commercial standard waste collection service charge 1100L	Residential & Commercial	Per bin service (1 x 1100L General & 1 x 1100L Recycling bin)	Exc	\$2,250.00
Non-rateable standard waste collection service charge 1100L	Non-rateable properties	Per bin service (1 x 1100L General & 1 x 1100L Recycling bin)	Exc	\$3,125.00

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	\$29.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$58.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$116.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$232.00

NON RESIDENT ACCESS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$35.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$71.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$142.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$284.00

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	\$60.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$119.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$241.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$481.00

NON RESIDENT ACCESS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$67.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$133.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$266.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$532.00

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	\$20.00
Light Truck Tyres - Max 4 (no large truck, tractor, earthmowing or OTR tyres accepted)	All Users	Per Tyre	Inc	\$31.00
Car Tyres with Rim Attached	All Users	Per Tyre	Inc	\$28.00
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	\$53.50
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	\$29.00

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	\$54.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$130.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$90.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Individual	Per Hour	Inc	\$140.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$135.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Commercial	Per Hour	Inc	\$225.00

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	\$42.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.) (excluding John McGrath Pavilion)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$59.00
Community Halls and Pavilions - General Use (meetings, seminars, etc.) (excluding John McGrath Pavilion)	Individual	Per Hour	Inc	\$64.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.) (excluding John McGrath Pavilion)	Individual	Per Hour	Inc	\$83.00
Community Halls and Pavilions - General Use (meetings, seminars, etc.) (excluding John McGrath Pavilion)	Commercial	Per Hour	Inc	\$69.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.) (excluding John McGrath Pavilion)	Commercial	Per Hour	Inc	\$94.00
Changerooms	As negotiated with hirer	Per Hour	Inc	\$28.00

MANNING COMMUNITY HALL

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hall - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$47.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$112.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$83.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Individual	Per Hour	Inc	\$124.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$100.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Commercial	Per Hour	Inc	\$137.00

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	\$47.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$81.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$73.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$88.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$96.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc.)	Commercial	Per Hour	Inc	\$107.00

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	\$30.00
Cultural Hub - up to 40 people	Individual	Per Hour	Inc	\$42.00
Cultural Hub - up to 40 people	Commercial	Per Hour	Inc	\$53.00
Old Mill Grounds - up to 150 people	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$54.00
Old Mill Grounds - up to 150 people	Individual	Per Hour	Inc	\$62.00
Old Mill Grounds - up to 150 people	Commercial	Per Hour	Inc	\$64.00
Cultural Hub and Grounds	Not for Profit (NFP) Incorporated Group	per hour	Inc	\$84.00
Cultural Hub and Grounds Charges	Individual	per hour	Inc	\$104.00
Cultural Hub and Grounds Charges	Commercial	per hour	Inc	\$117.00

Meeting Rooms

MEETING ROOMS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Manning Library Function Room	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$45.00
Manning Library Function Room	Individual	Per Hour	Inc	\$70.00
Manning Library Function Room	Commercial	Per Hour	Inc	\$87.00
South Perth Library Mopoke Meeting Room	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$45.00
South Perth Library Mopoke Meeting Room	Individual	Per Hour	Inc	\$70.00
South Perth Library Mopoke Meeting Room	Commercial	Per Hour	Inc	\$87.00
John McGrath Meeting Room	Not for Profit (NFP) Incorporated Group	Per hour	Inc	\$28.00
John McGrath Meeting Room	Individual	Per hour	Inc	\$36.00

MEETING ROOMS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
John McGrath Meeting Room	Commercial	Per hour	Inc	\$44.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$28.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$36.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$44.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$36.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$32.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$25.00

George Burnett Leisure Centre

Court Hire

BADMINTON/PICKLEBALL

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$26.00
Per Court - Peak Period	All Users	Per Hour	Inc	\$30.00
4 Courts - Off Peak Period	All Users	Per Hour	Inc	\$88.00
4 Courts - Peak Period	All Users	Per Hour	Inc	\$98.00

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	\$30.00
Half Court - Peak Period	All Users	Per Hour	Inc	\$47.00
Full Court - Off Peak Period	All Users	Per Hour	Inc	\$46.00
Full Court - Peak Period	All Users	Per Hour	Inc	\$64.00

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

EQUIPMENT HIRE

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Stage Riser Hire	Not-for-profit organisations and community groups	Per booking	Inc	\$0.00
Stage Riser Hire	Individuals	Per booking	Inc	\$50.00
Stage Riser Hire	Commercial organisations	Per booking	Inc	\$100.00

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	\$35.00
Seminar Room 1 & 2 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$47.00
Seminar Room 1 & 2 - Off Peak Period	Social Activities	Per Hour	Inc	\$47.00
Seminar Room 1 & 2 - Peak Period	Social Activities	Per Hour	Inc	\$58.00

MEETING ROOMS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Room 3 & 4 - Off Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$25.00
Meeting Room 3 & 4 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$30.00
Meeting Room 3 & 4 - Off Peak Period	Social Activities	Per Hour	Inc	\$30.00
Meeting Room 3 & 4 - Peak Period	Social Activities	Per Hour	Inc	\$40.00

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
Stage Riser Hire	Not-for-profit organisations and community groups	Per booking	Inc	\$0.00
Stage Riser Hire	Individuals	Per booking	Inc	\$50.00
Stage Riser Hire	Commercial organisations	Per booking	Inc	\$100.00

HIRE ADMINISTRATION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Late Booking Fee (Excludes booking for meeting rooms)	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
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
Kitchen	All Users	Per Hour	Inc	\$26.00

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	\$27.00
All public open space (Bill Grayden Reserve, Morris Mundy Reserve, Richardson Park, Ryrie Reserve, Comer Reserve etc.)	Training and playing	Per hour	Inc	\$27.00

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	\$80.00
Exclusive Site	Individual / Unincorporated Group	31 - 80 People	Inc	\$193.00
Exclusive Site	Individual / Unincorporated Group	81 - 200 People	Inc	\$314.00
Exclusive Site	Individual / Unincorporated Group	201 - 500 People	Inc	\$624.00
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	\$150.00
Foreshore Path - 101 to 500 people	Individual / Unincorporated Group	101 to 500 People	Inc	\$250.00

RESERVE HIRE - INDIVIDUALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Foreshore Path - 501 to 1,000 people	Individual / Unincorporated Group	501 to 1,000 People	Inc	\$500.00
Foreshore Path - more than 1,000 people	Individual / Unincorporated Group	More than 1,000 People	Inc	\$800.00
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	\$78.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	31 - 80 People	Inc	\$100.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	81 - 200 People	Inc	\$194.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	201 - 500 People	Inc	\$317.00
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	\$100.00
Foreshore Path - 101 to 500 people	Not-for-Profit (NFP) Incorporated Group	101 - 500 People	Inc	\$200.00
Foreshore Path - 501 to 1,000 People	Not-for-Profit (NFP) Incorporated Group	501 to 1,000 People	Inc	\$450.00
Foreshore Path - more than 1,000 People	Not-for-Profit (NFP) Incorporated Group	More than 1,000 People	Inc	\$750.00
RESERVE HIRE - CORPORATE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exclusive Site	Corporate User	Less than 30 People	Inc	\$94.00
Exclusive Site	Corporate User	31 - 80 People	Inc	\$316.00
Exclusive Site	Corporate User	81 - 200 People	Inc	\$619.00
Exclusive Site	Corporate User	201 - 500 People	Inc	\$1,228.00
Exclusive Site	Corporate User	501 - 1,000 People	Inc	\$1,848.00

RESERVE HIRE - CORPORATE

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exclusive Site	Corporate User	More than 1,000 People	Inc	Negotiated
Foreshore Path - up to 100 people	Corporate User	Up to 100 People	Inc	\$300.00
Foreshore Path - 101 to 500 people	Corporate User	101 - 500 People	Inc	\$400.00
Foreshore Path - 501 to 1,000 people	Corporate User	501 to 1,000 People	Inc	\$750.00
Foreshore Path - more than 1,000 people	Corporate User	More than 1,000 People	Inc	\$1,000.00

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	\$520.00
Car / Motor Bike Shows	If Applicable	Per Zone - Some Restrictions	Inc	\$365.00
Car Parking	If Applicable	Per Zone - Some Restrictions	Inc	\$365.00
Function Set Up or Load Out Fee	If Applicable	50% of Site Fee Per Day	Inc	Negotiated
Commercial Filming on Reserve	If Applicable	Per Booking	Inc	\$350.00
Bin Fee - 1 bin required per 30 people (4 bins max)	If Applicable	Per Booking	Inc	\$46.00
Storage Fee	If Applicable	Per Booking	Inc	\$33.00
Alcohol Consumption Permit (30+ people)	Individual / Unincorporated Group	Per Booking	Inc	\$75.00

EVENT FEES

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	\$201.00
Site Inspection - for damage to parks infrastructure	All Applicants	Per annum	Exc	\$201.00

PRIVATE VEHICLE ACCESS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per hire	Inc	\$207.00
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$219.00
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$403.00

COMMERCIAL VEHICLE ACCESS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Inc	\$690.00
Fee - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$1,151.00
Bond - Car or Van or Utility	All Applicants	Per Day - Non Refundable	Exc	\$1,360.00
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$1,632.00
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Exc	\$2,720.00
Bond - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Exc	\$3,264.00
Bond - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$4,351.00
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-\$60 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-\$60 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-\$60 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 maybe required for peak time 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-\$60 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 maybe required for peak time bookings.
Mini golf - Exclusive Corporate Hire (1.5 hours)	Group Booking	Exclusive access 1.5 hours	Inc	\$2,090.00
Mini golf - Pavilion Hire (1.5 hours)	Group Booking	Exclusive access 1.5 hours	Inc	\$0-\$150 as determined by operators

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-\$60 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-\$60 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	\$245.00
Registration - Class of 11 to 20 People	All Applicants	Per Annum	Inc	\$426.00
Registration - Class of 21 to 30 people	All Applicants	Per Annum	Inc	\$782.00

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

LIGHTING DISPLAYS AND LOCAL HISTORY

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Promotional Light Display (Old Mill and Mindeerup)	All Users	Per Programme	Inc	\$350.00

LIGHTING DISPLAYS AND LOCAL HISTORY

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	\$445.00

DOG CONTROL

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	\$129.00
Sale of Dog	All Applicants	Per Dog - Includes Sterilisation	Inc	\$451.00
Microchip on Sale of Dog	All Applicants	Per Instance	Inc	\$80.00
Seize and Impound Dog	All Applicants	Per Instance	Exc	\$140.00
Sustenance of Dog in Animal Care Facility	All Applicants	Per Day	Exc	\$40.00
Transport Dog Back to Owner	All Applicants	Per Instance	Exc	\$123.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$129.00
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	\$129.00
Sale of Cat	All Applicants	Per Cat - Includes Sterilisation	Inc	\$241.00
Microchip on Sale of Cat	All Applicants	Per Instance	Inc	\$80.00
Application to Breed Cats	All Applicants	Per Instance	Inc	\$129.00
Cat Boarding at Animal Care Facility	All Applicants	Per Cat - Per Day	Inc	\$37.00
Seize and Impound Cat	All Applicants	Per Instance	Exc	\$140.00
Sustenance of Cat in Animal Care Facility	All Applicants	Per Day	Exc	\$40.00
Transport Cat Back to Owner	All Applicants	Per Instance	Exc	\$123.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$129.00
Euthanasia of Cat by Qualified Veterinarian	All Applicants	Per Instance	Inc	Costs

Other Animals

CONTROL

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Seize or Impound Other Animal	All Applicants	Per Instance	Exc	\$140.00
Sustenance of Other Animal in Animal Care Facility	All Applicants	Per Day	Exc	\$40.00
Refundable Trap Hire - Residents Only	All Applicants	Per Week	Exc	\$36.00
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	\$12.00
5 Metre Timed Bay - Monday to Sunday	All Applicants	Per Day	Inc	\$12.00
Establishment Fee - General	All Applicants	Per Agreement	Exc	\$129.00
Annual Licence Agreement - per bay	All applicants	Per Agreement	Inc	\$322.00

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, \$3 per hour thereafter, \$11 all day
No 13 - Melville Place	All Users	4 Hour Limit - Marked Bays Only	Inc	\$0.00

CARPARKS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 14 - Boatshed Cafe	All Users	Marked Bays Only	Inc	First hour free, \$3 per hour thereafter, \$11 all day
No 16 - Hurlingham Rd	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day
No 17 - Ellam Street (main carpark)	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 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
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

CARPARKS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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, \$3.50 hour thereafter
No 6 - Richardson Reserve	All Users	Hourly Rate	Inc	First hour free, \$3 per hour thereafter, \$11 all day
No 15 - Coode St Boat Ramp	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day
SPE 3 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter (2hr limit)
SPE 4 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter (2hr limit)
No 2 - Zoo Parking - Mill Point Rd	All Users	Day and Night Rate	Inc	\$8 perday, \$2.60 per hour (night)
SPE 11 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day
No 11 - Miller's Pool	All Users	Marked Bays Only	Inc	First hour free, \$3 per hour thereafter, \$11 all day

ROADSIDE PARKING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Angelo Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day

ROADSIDE PARKING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Onslow Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day
SPE 1 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter
SPE 2 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$3 per hour thereafter
SPE 5 - South Perth Esplanade	All Users	Hourly rate as Marked	Inc	First hour free, \$3 per hour thereafter
SPE 6 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter
SPE 7 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$3 per hour thereafter
Ray Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter
Darley Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 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, \$3 per hour thereafter, \$11 all day
Melville Parade (between Richardson Street and Judd Street)	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day
Ellam Street off street parking (lead up to the main carpark)	All users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day
Judd Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day

ROADSIDE PARKING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Charles Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter
Hardy Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter
Lyll Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter
Richardson Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter, \$11 all day
Bowman Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$3 per hour thereafter

PRIVATE PARKING AGREEMENT

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Zoo Parking Agreement	All Users	Per Agreement	Inc	\$34.00
Establishment Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$312.00
Annual Renewal Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$208.00
Private Parking Sign - Small	All Applicants	Per Sign	Inc	\$84.00
Private Parking Sign - Medium	All Applicants	Per Sign	Inc	\$106.00
Private Parking Sign - Large	All Applicants	Per Sign	Inc	\$223.00
Signage Establishment Fee	All Applicants	Per Sign Erected or Removed	Inc	\$245.00
Establishment Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$624.00
Annual Renewal Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$312.00
Consideration of Review of Infringement	If Applicable	Only where legitimate reason exists	Exc	\$52.00

WORK ZONE AND CONSTRUCTION AREA

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Establishment Fee - Construction and Commercial	All Applicants	Per Agreement	Exc	\$135.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Marked Bay	Inc	\$10.50
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Timed Bay	Inc	\$10.50
Monday - Sunday	All users	Per Day - Melville Parade Reserve off street parking	Inc	\$11.00

Neighbourhood Amenity

Impounded Items**VEHICLES**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vehicle Administration Fee	All Applicants	Per Instance	Exc	\$229.00
Vehicle Towage Fee	All Applicants	Per Instance	Exc	Contract rate
Vehicle Daily Impound	All Applicants	Per Instance	Exc	\$42.00

OTHER ITEMS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Impounded Sign	All Applicants	Per Instance	Exc	\$223.00
Impounded Trolley	All Applicants	Per Instance	Exc	\$223.00
Impounded Misc Item	All Applicants	Per Instance	Exc	\$223.00

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	Inc	Negotiated
Application to Display Signage in Public Place	All Applicants	Per Application	Exc	\$78.00

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	\$7.50
Inspection and Retrospective Verge Administration Fee	If Applicable	If No Valid Approval Exists	Exc	\$207.00

SITE INSPECTIONS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Inspection for Damage to City Infrastructure	All Applicants	Per Hour	Exc	\$207.00
Site Inspection for Damage to City Infrastructure	All Applicants	Minimum	Exc	\$207.00

Crossings

CROSSING - CITY CONSTRUCTED

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$207.00
Removal of Mountable Kerb	If Applicable	Per Metre - Min Fee \$115	Inc	\$17.00
Install Additional Crossing	All Applicants	Per Crossing	Inc	Contract rate + 18%
Cutting of Concrete	If Applicable	Per Metre - Min Fee \$120	Inc	\$32.00
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%
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	\$207.00

Private Drainage Connections

DRAINAGE CONNECTION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$207.00

STORMWATER APPLICATIONS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Complex Development	All Applicants	Per Application	Inc	\$207.00
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	\$73.00
Day Labour	If Applicable	Per Hour	Inc	\$79.00
Supervision	If Applicable	Per Hour	Inc	\$207.00

DISBURSEMENTS & SUNDRIES

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Photographs	If Applicable	Each	Inc	\$7.00
Hazard Reminder Notifications	If Applicable	Each	Inc	\$62.00
Crown Reserve Closure - for Private Purposes	If Applicable	Per Application	Inc	Negotiated

TRAFFIC MANAGEMENT HIRE

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bollard Hire	If Applicable	Per Item - Per Day	Inc	\$27.00
Sign Hire	If Applicable	Per Item - Per Day	Inc	\$32.00
Site Mobilisation and Demobilisation	If Applicable	Establishment Fee	Inc	\$207.00

SITE MANAGEMENT

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Safety Cone Hire	If Applicable	Per Item - Per Day	Inc	\$27.00

Streetscape Management

Street Trees

STREET TREE REMOVAL, REPLACEMENT AND MAINTENANCE

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	All Applicants	Per Tree	Inc	\$201.00
Tree Removal	All Applicants	Per Tree	Inc	Contract rate + 15%
Replacement Tree	All Applicants	Per Tree - (Pot Size 45L - 100L)	Inc	\$453.00
Amenity Value of Tree	All Applicants	Per Tree - Assessed by City	Inc	As assessed
Maintenance to Establish Replacement Tree	All Applicants	Per Tree	Inc	\$630.00
Traffic Management	If Applicable	Per Tree	Inc	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	\$201.00
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	\$201.00
Obstruction Removal Fee	All Applicants	Per Application	Inc	Contract rate + 15% (3 hrs minimum)

We hope you enjoyed reading our Annual Budget 2026/27 and invite you to provide feedback by submitting a request via southperth.wa.gov.au/request



9474 0777

#discoversouthperth | southperth.wa.gov.au

