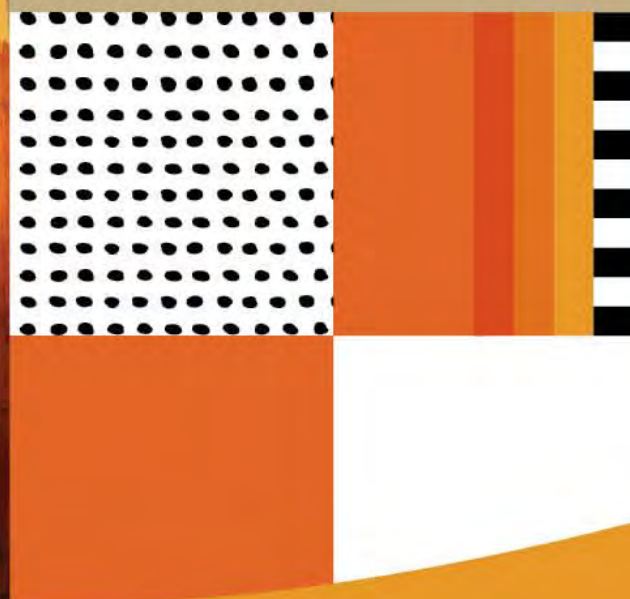




CITY OF SOUTH PERTH
ANNUAL BUDGET
2020|21 >



A CITY OF ACTIVE PLACES AND BEAUTIFUL SPACES



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

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

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INTRODUCTION

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

In framing the Annual Budget 2020/21, the City considered the current economy, particularly in relation to COVID-19, as well as the Strategic Community Plan 2020-2030 and Corporate Business Plan 2020-2024. The need to continue to deliver quality services to the community remains a priority with the City conscious of community expectations in relation to household budgets. In acknowledging ratepayers may be experiencing financial hardship, Council adopted Policy P697 Financial Hardship Assistance, as well as other measures contained in the City of South Perth Local Community Response and Relief Package. These measures are contained within the Annual Budget 2020/21.

The COVID-19 pandemic, a world health crisis first and foremost, has translated into a world economic crisis, requiring an unprecedented response from all levels of government. The Australian, Western Australian and WA Local Government sectors have played a significant role in supporting our communities, likely to be considered world best practice.

Whilst optimism has grown in the past few months in the lead up to the adoption of the Budget, a second or third pandemic wave (COVID-19) may result in further setbacks that require support. Therefore, the City will continue to monitor and respond appropriately, as it has to this point.

Developing an annual budget during a once in 100 hundred year event has been challenging, and was considered in the context of the preceding years. The 2016/17 Annual Report described the impact of the downturn in the WA economy on the City finances, particularly relating to the flattening of revenue streams and increased expenditure pressure. A program commenced during the 2017/18 financial year to improve the results at each half year review and Annual Budget. The emphasis was to increase non rate revenue and reduce operating expenditure, thereby increasing our ability to improve and maintain the \$791m worth of community assets in order to deliver on the City vision: A City of active places and beautiful spaces.

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

1.1 OPERATING REVENUE AND EXPENDITURE

Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2020/21 includes Revenue (Operating) of \$56.27m, Expenses (Operating) of \$61.69m and Non-Operating Grant income of \$3.18m. Notwithstanding challenges, the City made significant progress to reduce operating expenditure by \$0.61m from the Annual Budget 2019/20. The challenge was difficult as a number of major costs have increased, in addition to issues that have previously been described, such as servicing of additional infrastructure and changes to Regulations requiring the City to write off all assets worth less than \$5,000.00.

In terms of Operating Revenue, as with most local governments across Australia, Rates form the largest component of the Budget. At the Special Council Meeting on 21 April 2020 Council resolved to consider implementing a 0% rate increase (average). At the Special Council Meeting on 7th July 2020 Council resolved to adopt a -1% (average) rate reduction.

However, as 2020/21 is a Gross Rental Value (GRV) revaluation year, the majority of rates assessments will be different from 2019/20. A -1% (average) rate reduction will result in the vast majority of the 2020/21 Rate Notices issued with the same or lower amount than 2019/20, with some higher. As rates are a mathematical equation, when one side of the calculation is changed, it will impact the final outcome.

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

The City's (non-rate) revenue streams have been negatively impacted by COVID-19 in terms of the volume/activity, as well as the impact of prices remaining the same as 2019/20. Ordinarily there would be a slight increase to some fees and charges, however for the Annual Budget 2020/21 the fees and charges remain the same, consistent with the COVID-19 measures included in the Local Community Response and Relief Package adopted by Council on 21 April 2020. In terms of the volume/activity, parking revenue is down significantly compared to the Annual Budget 2019/20, by approximately \$1m and interest revenue has also been impacted by the lower deposit rates.

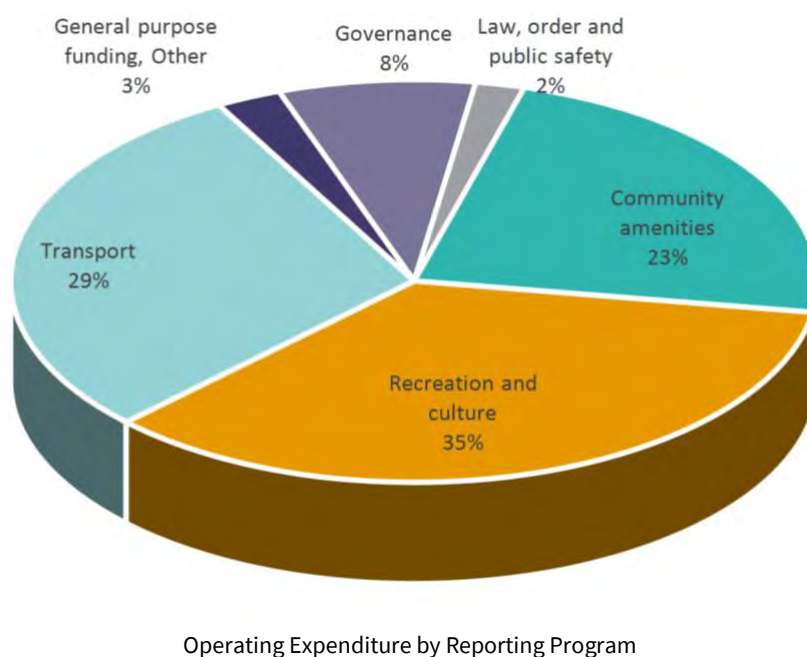
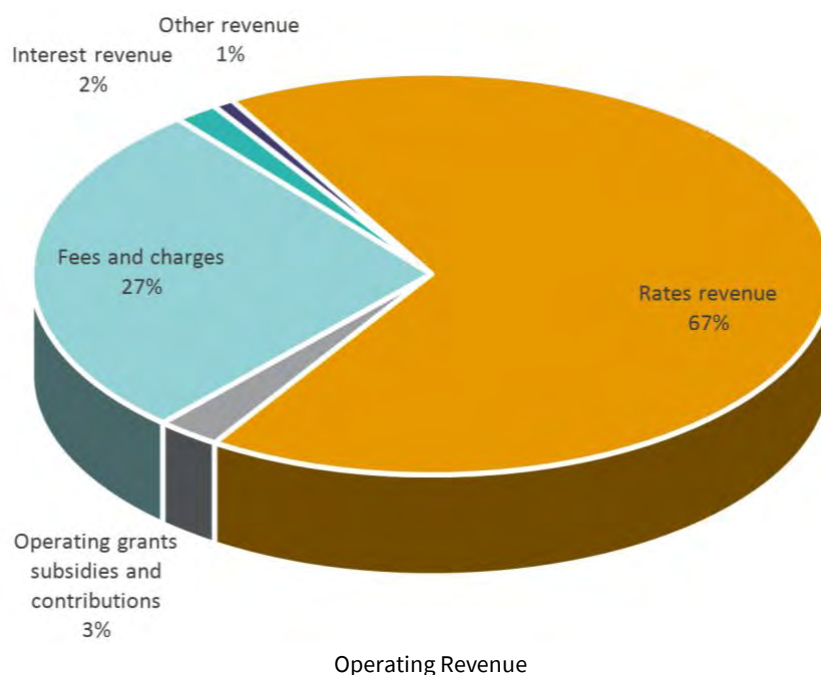
In terms of Operating Expenditure the major component is salary and wages, represented by the permanent establishment of 232 Full Time Equivalents (FTEs), the same as in 2019/20. Staffing in the budget reflects an appropriate mix of resources across the organisation to match our capacity with service expectations, as described in the Corporate Business Plan 2020-2024. The total payroll budget has increased to make allowance for the 2.1% pay increase as per the Enterprise Agreement (EA). In addition to staff employed under the terms of the EA, some staff are employed on fixed term contracts, in accordance with *Local Government Act 1995*, as well as staff employed on fixed term contracts for the duration of a project (e.g. 1System project).

Following salary and wages, materials and contracts forms the next major Operating Expenditure component, together these fund the majority of the service delivery. The services and operating projects delivered by the City were reviewed in response to COVID-19 and where appropriate, reallocated to service the changing community needs.

The Operating Budgets are developed in response to the City's strategies, as described in the SCP. Management Budgets are considered by each of the City's business units, aligned to each business unit plan and the CBP. Budgets are then approved by City Executive to be presented for Council consideration. Four Concept Briefings (Budget Workshops) were conducted between March and June 2020 with Councillors and Management, in order to prepare the Budget for adoption at the June Ordinary Council Meeting. Each Budget must be adopted by an Absolute Majority of Council.

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

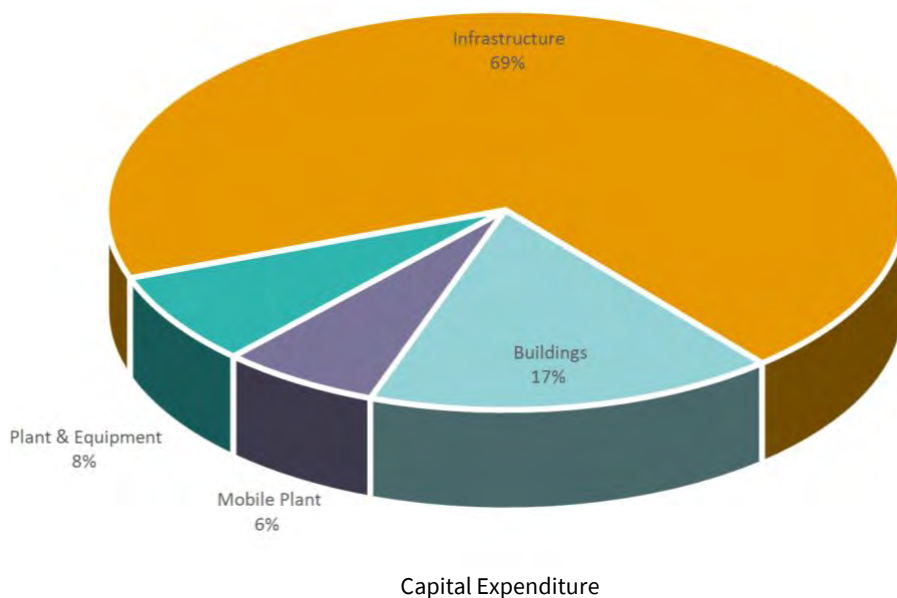
The graphs presented are to illustrate the components of the Budgeted Operating Revenue and Expenditure.



1.2. CAPITAL EXPENDITURE

The 2020/21 Capital Works program has a total of \$15.66m, funded from Grants/Trade-ins (\$3.50M), Reserves (\$4.74m) and Municipal funds (\$7.42m). The Capital Expenditure was formulated using asset management systems which provide advice in relation to conducting repairs and remedial work on the City's infrastructure assets.

The 2020/21 Capital Budget includes the commencement of construction of new community facilities as well as upgrades and improvements to existing infrastructure such as roads, paths and drainage infrastructure.



1.3. MOVEMENTS IN RESERVES

Included in the Annual Budget 2020/21 is an estimated net reduction of the Reserves by \$4.37m, including interest earned, transfers in and funds applied.

The intended purposes of the various Reserves are disclosed in the Statutory Budget at Note 7, which includes the detail of the major transfers to and from those Reserves and the projected year end balances of each Reserve (and the aggregate movements to and from the Reserves).

1.4. MUNICIPAL BORROWINGS

The City uses loan borrowings as part of a responsible and sustainable funding strategy. Loan borrowings are undertaken in accordance with Council Policy P604 - Use of Debt as a Funding Source and Section 6.20 of the *Local Government Act 1995*. Borrowings are sourced through the WA Treasury Corporation and are taken as fixed rate loans on terms matching the life of the associated asset. All loan borrowings are secured against the general revenue of the City.

The City does not plan to undertake borrowings this year as part of the funding package. Details of all existing loans are contained at Note 6 of the Statutory Budget.

BUDGET COMPONENTS

The 2020/21 Annual Budget has the following components to be adopted by Council, these being:

- a) General Rate in the Dollar of 7.7065 cents is applied to the Gross Rental Value (GRV) of all rateable property within the City for the year ending 30 June 2021;
- b) a Minimum Rate of \$994.00 be set for the year ending 30 June 2021 notwithstanding the General Rate set out in part (a) above;
- c) the following rubbish service charges be applied for the year ending 30 June 2021:
 - i. a standard Rubbish Service Charge of \$325.00;
 - ii. a non-rateable property Rubbish Service Charge of \$448.00;
 - iii. a standard 1,100 litre bin Rubbish Service Charge of \$1,625.00;
 - iv. a non-rateable property 1,100 litre bin Rubbish Service Charge of \$2,240.00;
- d) the Swimming Pool Inspection Fee for the year ending 30 June 2021 of \$30.00;
- e) the following dates be set for payment of rates by instalments:

First instalment	26 August 2020
Second instalment	4 November 2020
Third instalment	6 January 2021
Fourth instalment	10 March 2021
- f) an Administration Charge of \$10.00 per instalment for payment of rates by instalments be applied to the second, third and fourth instalment in accordance with Section 6.45(3) and (4) of the *Local Government Act 1995* and Regulation 67 of the Local Government (Financial Management) Regulations 1996;
- g) an Interest Rate of 5.5% be imposed on payment by instalments, to apply to the second, third and fourth instalment in accordance with Section 6.45(3) of the *Local Government Act 1995* and Regulation 68 of the Local Government (Financial Management) Regulations 1996;
- h) an Interest Rate of 8% be imposed on overdue rates in accordance with Section 6.51(1) of the *Local Government Act 1995* and Regulation 70 of the Local Government (Financial Management) Regulations 1996;
- i) an Interest Rate of 8% 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) an Interest Rate of 8% be imposed on outstanding debtors in accordance with Section 6.13(1) of the *Local Government Act 1995*.
- k) a Monthly Maintenance Fee of \$440.00 (treated as 'Input Taxed' for the purposes of the GST) is applied to all units in the Collier Park Village for the period from July 2020 to June 2021 inclusive;
- l) the Statutory Annual Budget for the year ending 30 June 2021 comprising Section 2 of the 2020/21 Annual Budget as distributed with this Agenda and tabled at this meeting, be adopted with the following amendments;
 - i. Reduce Operating Revenue Budget for Rates by \$406,971
 - ii. Reduce Operating Expense Budget for Interest by \$1,703
 - iii. Reduce Operating Expense Budget for Insurance by \$135,482
 - iv. Adjust all statements, balances and notes accordingly;
- m) the Management Account Summary Budget Schedules for the financial year ending 30 June 2021 as set out in Section 3 of the Annual Budget be endorsed with the following amendments;
 - i. Reduce Operating Revenue Budget for Rates by \$406,971
 - ii. Reduce Operating Expense Budget for Interest by \$1,703
 - iii. Reduce Operating Expense Budget for Insurance by \$135,842
 - iv. Adjust all statements, balances and notes accordingly;
- n) the Capital Expenditure Budget for the financial year ending 30 June 2021 as set out in Section 2, Note 4 of the Annual Budget is adopted with the following amendments;
 - i. Foreshore – Black Swan Habitat: change funding of \$848,000 from Municipal funds to Riverwall Reserve
 - ii. Foreshore – Interpretive Signage Swan Habitat: reduce budget by \$100,000 relating to the Municipal funds
 - iii. Traffic Management - Roebuck Drive – Mt Henry to Redmond: reduce budget by \$48,000 relating to Municipal funds
 - iv. Environmental – Solar Panels: Change funding of \$205,000 from Municipal funds to Community Facilities Reserve
 - v. Building – Furniture – South Perth Library RFID smart return shelves: reduce budget by \$40,000 relating to Municipal funds

- vi. Roadworks – Darley Street – Ray Street to Millpoint to end: reduce budget by \$136,611 relating to Municipal funds
 - vii. Roadworks – Fourth Ave – Banksia to Landsdowne: reduce budget by \$163,389 relating to Municipal funds
 - viii. Roadworks – Waterford Triangle – Laneway: Rename and reclassify to “Parks and Reserves – Improvements - Waterford Triangle Park and Laneway Design”
 - ix. Loan – Various Municipal Works - remove \$1,560,000 loan
 - x. Adjust all statements, balances and notes accordingly;
- o) the Reserve Fund transfers for the financial year ending 30 June 2021 as set out in Section 2, Note 7 of the Annual Budget be approved with the following amendments;
- i. Transfer \$408,729 from the Employee Entitlements Reserve to Municipal funds
 - ii. Transfer \$120,000 from Municipal funds to Riverwall Reserve
 - iii. Transfer \$546,929 from Community Facilities Reserve to the Riverwall Reserve
 - iv. Add the following “text” to description for the Riverwall Reserve ... maintaining River Walls “and foreshore river management systems”
 - v. Adjust all Reserve Fund transfers to affect the amendments described above in part n, the Capital Budget;
- p) the Schedule of Fees and Charges as set out in the Fees and Charges Schedule for the year ending 30 June 2021 be adopted, including State Government Statutory Fees which are still to be determined at a later date than this Report;
- q) the effective date for all items detailed in the 2020/21 Schedule of Fees and Charges is 1 July 2020.
- r) Council adopt a definition of ‘significant (material) variances’ of \$10,000 or 10% (whichever is the greater) for each capital project and business unit operating revenue and expenditure line item.
- s) In addition to the measures contained within this budget, the following are the specific measures to continue the City’s response to COVID-19:
- i. Waiver of all interest accrued on Rates, Emergency Services Levy (ESL) and Waste from 1 July 2020 to 30 September 2020, for residential and commercial properties in accordance with Policy P697 Financial Hardship Assistance;
 - ii. Suspension of debt collection activities for the 2020/21 financial year;
 - iii. Granting a 3 month repayment holiday, with no penalty interest, for all community group Self Supporting Loans from 1 July 2020 to 30 September 2020;

- iv. Waiver of club and community organisations lease and licence charges, excluding outgoings for 3 months from 1 July 2020 to 30 September 2020;
- v. Waiver of licence fees on a pro-rata basis for businesses affected by the WA State Government Closure and Restriction (Limit the Spread) Directions;
- vi. Freezing commercial property lease and licence payments for those that apply and are deemed eligible under Policy P697 Financial Hardship Assistance for a period of three months from 1 July 2020 to 30 September 2020;
- vii. Freezing all rent reviews for a period of three months from 1 July 2020 to 30 September 2020;
- viii. Provide relief in accordance with the Commercial Tenancies Code of Conduct and Policy P697 Financial Hardship Assistance;
- ix. Endorse the refund of all cancelled bookings at City controlled properties and facilities;
- x. Adopt the grant programs contained in this budget to support community sporting and cultural groups;
- xi. Adopt the funding for preparation of an Economic Development Plan to provide a framework for practical support to assist the recovery of the local business sector.
- xii. The change in the rates levied in 2020/21 will be -1% (average) rate reduction to the rates levied in 2019/20.

BUDGET STRUCTURE

In addition to the Statutory Budget format, the 2020/21 Budget has also been presented in the management format of the monthly Management Accounts as submitted to Council. The Management Budgets allow an assessment of each Directorate's revenue and expenditure and can be used to provide a consolidated view of the operations under Council's control.

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

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

The 2020/21 Budget has been developed in response to many, at times, competing issues, which have been considered by Council. The budget was adopted at the Special Council Meeting on 7 July 2020.



STATUTORY BUDGET

STATUTORY BUDGET

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STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE

	Note	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Revenue				
Rates revenue	1(a)	37,954,682	37,804,985	37,676,981
Operating grants subsidies and contributions	9(a)	1,461,910	1,396,030	1,647,921
Fees and charges	8	15,377,512	16,487,842	16,979,860
Interest revenue	11(a)	999,956	1,615,186	1,510,993
Other revenue	11(b)	474,915	676,231	730,606
Total revenue		56,268,975	57,980,274	58,546,361
Expenses				
Employee costs		(25,162,461)	(24,256,658)	(22,770,531)
Materials and contracts		(21,296,989)	(21,807,097)	(23,684,690)
Utility charges		(1,840,286)	(1,739,990)	(1,448,190)
Depreciation and amortisation	5	(11,207,962)	(11,200,754)	(12,353,210)
Interest expenses	11(d)	(327,623)	(391,386)	(381,523)
Insurance expenses		(813,458)	(914,000)	(935,000)
Other expenditure		(1,044,193)	(906,951)	(733,508)
Total expenses		(61,692,972)	(61,216,836)	(62,306,652)
Subtotal		(5,423,997)	(3,236,562)	(3,760,291)
Non-operating grants, subsidies and contributions	9(b)	3,179,363	3,046,998	4,236,998
Profit/(Loss) on asset disposal	4(b)	171,054	29,694	29,694
		3,350,417	3,076,692	4,266,692
Net result		(2,073,580)	(159,870)	506,401
Other comprehensive income				
Changes on revaluation of non-current assets		-	-	-
Total other comprehensive income		-	-	-
Total comprehensive income		(2,073,580)	(159,870)	506,401

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

COMPREHENSIVE INCOME BY NATURE AND TYPE – KEY TERMS

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the *Australian Accounting Standards Board*, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over *Australian Accounting Standards*. *Regulation 16* prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements.

A separate statement of those monies appears at Note 13 to the budget.

2019/20 ESTIMATE BALANCES

Balances shown in this budget as 2019/20 are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

AASB 15 - Revenue from Contracts with Customers;

AASB 16 - Leases; and

AASB 1058 - Income of Not-for-Profit Entities.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes.

Donations and subsidies made to community groups.

STATEMENT OF COMPREHENSIVE INCOME BY REPORTING PROGRAM

	Note	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Revenue				
General purpose funding	1,8,9(a),11(a),(b)	39,467,873	39,771,611	39,915,831
Governance		70,000	80,000	70,000
Law, order and public safety		173,500	183,000	190,750
Health		90,000	149,500	140,000
Housing		1,958,634	2,203,946	2,279,946
Community amenities		7,805,884	8,011,280	7,620,553
Recreation and culture		4,387,084	4,516,236	4,648,679
Transport		1,913,000	2,584,500	3,113,352
Economic services		363,000	410,200	497,250
Other property and services		40,000	70,000	70,000
Total Revenue		56,268,975	57,980,274	58,546,361
Expenditure (excluding Finance costs)				
General purpose funding	5,11(c)(e)(f)	(329,018)	50,000	(259,338)
Governance		(4,484,629)	(4,375,457)	(4,457,336)
Law, order and public safety		(1,116,637)	(1,048,830)	(1,053,136)
Health		(805,474)	(764,000)	(726,621)
Education and welfare		(795,493)	(572,917)	(587,245)
Housing		(2,951,356)	(2,609,376)	(2,603,062)
Community amenities		(13,111,391)	(12,584,377)	(12,790,799)
Recreation and culture		(19,972,851)	(19,995,522)	(21,686,691)
Transport		(16,645,150)	(17,613,721)	(16,712,491)
Economic services		(985,709)	(914,999)	(949,295)
Other property and services		(167,641)	(396,251)	(99,115)
Total Expenditure		(61,365,348)	(60,825,450)	(61,925,129)
Finance costs				
Health	6(a),11(d)	-	-	(30,186)
Recreation and culture		(150,346)	(157,048)	(147,185)
Transport		(177,277)	(234,338)	(204,152)
Total Finance Costs		(327,623)	(391,386)	(381,523)
Subtotal		(5,423,997)	(3,236,563)	(3,760,291)
Non-operating grants, subsidies and contributions	9(b)	3,179,363	3,046,998	4,236,998
Profit/(Loss) on asset disposal	4(b)	171,054	29,694	29,694
Total		3,350,417	3,076,692	4,266,692
Net result		(2,073,580)	(159,870)	506,401
Other comprehensive income				
Changes on revaluation of non-current assets		-	-	-
Total other comprehensive income		-	-	-
Total comprehensive income		(2,073,580)	(159,870)	506,401

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

COMPREHENSIVE INCOME BY REPORTING PROGRAM – KEY TERMS AND DEFINITIONS

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

VISION

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

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

OBJECTIVE**ACTIVITIES****GOVERNANCE**

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

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

HOUSING

To provide and maintain elderly residents housing.

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

COMMUNITY AMENITIES

To provide services required by the community.

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

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 at Collier Park. The City of South Perth Fiesta forms part of the Recreation & Culture programme as do activities associated with supporting community and cultural organisations.

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS (continued)

OBJECTIVE

ACTIVITIES

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 it's economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

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

STATEMENT OF CASH FLOWS BY NATURE AND TYPE

	Note	2020/21 Budget	2019/20 Estimate	2019/20 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		37,987,994	37,553,985	38,926,981
Operating grants, subsidies and contributions		1,461,910	1,396,030	1,647,921
Fees and charges		15,377,512	16,487,842	16,979,860
Interest earnings		999,956	1,615,186	1,510,993
Goods and services tax		3,898,386	3,998,386	3,998,386
Other revenue		474,915	676,231	730,606
Total Receipts		60,200,673	61,727,660	63,794,747
Payments				
Employee costs		(24,862,461)	(23,956,658)	(22,020,531)
Materials and contracts		(21,940,542)	(21,985,438)	(23,008,720)
Utility charges		(1,840,286)	(1,739,990)	(1,448,190)
Interest expenses		(327,623)	(391,386)	(381,523)
Insurance expenses		(813,458)	(914,000)	(935,000)
Goods and services tax		(3,898,386)	(3,998,386)	(3,756,234)
Other expense		(1,044,193)	(906,951)	(733,508)
Total Payments		(54,726,949)	(53,892,809)	(52,283,706)
Net cash provided by (used in) operating activities	3	5,473,724	7,834,851	11,511,041
CASH FLOWS FROM INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions for asset development	9	3,179,363	3,046,998	4,236,998
Proceeds from sale of plant & equipment	4(b)	318,500	174,500	174,500
Payments for purchase of property, plant & equipment	4(a)	(4,974,977)	(4,847,104)	(5,380,998)
Payments for construction of infrastructure	4(a)	(10,681,189)	(11,457,674)	(10,965,438)
Net cash provided by (used in) investing activities		(12,158,302)	(13,083,280)	(11,934,938)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(971,713)	(1,208,077)	(1,208,077)
Advances to community groups		-	-	-
Proceeds from self supporting loans	6(a)	44,879	322,664	322,664
Net cash provided by (used in) financing activities		(926,834)	(885,413)	(885,413)
Net increase (decrease) in cash held		(7,611,412)	(6,133,842)	(1,309,310)
Cash at beginning of year		42,103,453	48,237,295	41,571,290
Cash and cash equivalents at the end of the year	3	34,492,041	42,103,453	40,261,980

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

RATES SETTING STATEMENT BY NATURE AND TYPE

	Note	2020/21 Budget	2019/20 Estimate	2019/20 Budget
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(b)(i)	2,930,730	7,619,157	1,854,624
		2,930,730	7,619,157	1,854,624
Revenue from operating activities (excluding rates)				
Operating grants subsidies and contributions	9(a)	1,461,910	1,396,030	1,559,455
Fees and charges	8	15,377,512	16,487,842	16,651,840
Interest revenue	11(a)	999,956	1,615,186	1,711,179
Other revenue	11(b)	474,915	676,231	946,906
		18,314,293	20,175,288	20,869,380
Expenditure from operating activities				
Employee costs		(25,162,461)	(24,256,658)	(22,770,531)
Materials and contracts		(21,296,989)	(21,807,097)	(23,684,690)
Utility charges		(1,840,286)	(1,739,990)	(1,448,190)
Depreciation on non-current assets	5	(11,207,962)	(11,200,754)	(12,353,210)
Interest expenses	10(d)	(327,623)	(391,386)	(381,523)
Insurance expenses		(813,458)	(914,000)	(935,000)
Other expense		(1,044,193)	(906,951)	(733,508)
		(61,692,972)	(61,216,836)	(62,306,652)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2(b)(ii)	11,207,962	11,200,754	12,353,210
Amount attributable to operating activities		(29,239,987)	(22,221,636)	(27,229,438)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	3,179,363	3,046,998	4,236,998
Proceeds from disposal of assets	4(b)	318,500	174,500	174,500
Payments for purchase of property, plant & equipment	4(a)	(4,974,977)	(4,847,104)	(5,380,998)
Payments for construction of infrastructure	4(a)	(10,681,189)	(11,457,674)	(10,965,438)
Amount attributable to investing activities		(12,158,303)	(13,083,280)	(11,934,938)
FINANCING ACTIVITIES				
Loan principal repayments	6(a)	(971,713)	(1,208,076)	(1,208,076)
Proceeds from self supporting loans	6(a)	44,879	322,663	322,663
Transfers to cash backed reserves (restricted assets)	7(a)	(3,478,805)	(6,393,686)	(6,266,787)
Transfers from cash backed reserves (restricted assets)	7(a)	7,849,247	7,709,761	8,639,595
Amount attributable to financing activities		3,443,608	430,662	1,487,395
Budgeted deficiency before general rates		(37,954,682)	(34,874,255)	(37,676,981)
Estimated amount to be raised from general rates	1	37,954,682	37,804,985	37,676,981
Net current assets at end of financial year - surplus/(deficit)	2(b)(i)	-	2,930,730	-

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

NOTES TO AND FORMING PART OF THE BUDGET

1. RATES AND SERVICE CHARGES

1(a) Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable value	Budgeted rate revenue	Budgeted interim rates	2020/21 Budget	2019/20 Estimate	2019/20 Budget
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
Gross rental valuations								
Residential	0.077065	16,728	388,297,522	29,924,149	-	29,924,149	31,391,595	31,219,811
Interim rates					-	-	690,000	150,000
Commercial	0.077065	671	63,846,196	4,920,307	-	4,920,307	3,919,280	4,503,060
Sub Totals		17,399	452,143,718	34,844,456	-	34,844,456	36,000,875	35,872,871
Minimum								
Minimum payment								
Gross rental valuations								
Residential	994	3,050	34,286,887	3,031,700		3,031,700	1,734,530	1,734,530
Commercial	994	79	871,778	78,526		78,526	69,580	69,580
Sub Totals		3,129	35,158,665	3,110,226		3,110,226	1,804,110	1,804,110
		20,528	487,302,383	37,954,682	-	37,954,682	37,804,985	37,676,981
Discounts/concessions (refer note 1(d))						-	-	-
Total amount raised from general rates						37,954,682	37,804,985	37,676,981
Specified area rates (refer note 1 (c))						-	-	-
Total Rates						37,954,682	37,804,985	37,676,981

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

The general rates detailed for the financial year ended 30 June 2021 have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase/decrease in rating over the level adopted in the previous year.

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

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

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

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single Full Payment	26 August 2020	0	0.0%	0.0%
Option Two				
First Instalment	26 August 2020	0	0.0%	0.0%
Second Instalment	4 November 2020	10	5.5%	8.0%
Option Three				
First Instalment	26 August 2020	0	0.0%	0.0%
Second Instalment	4 November 2020	10	5.5%	8.0%
Third Instalment	6 January 2021	10	5.5%	8.0%
Fourth Instalment	10 March 2021	10	5.5%	8.0%

	2020/21 Budget Revenue \$	2019/20 Estimate Revenue \$	2019/20 Budget Revenue \$
Instalment plan admin charge revenue	150,000	150,000	150,000
Instalment plan interest earned	170,000	185,000	185,000
Unpaid rates and service charge interest earned	200,000	270,000	270,000
	520,000	605,000	605,000

1(c) Objectives and Reasons for Differential Rating

The City does not apply Differential Rating

1(d) Specified Area Rate

The City did not raise service charges for the year ended 30 June 2021.

1(e) Rates discounts

The City does not anticipate any rates discount for the year ended 30 June 2021.

1(f) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30 June 2021.

2. NET CURRENT ASSETS

2(a). Net Current Assets

	Note	2020/21 Budget 30 June 2021	2019/20 Estimate 30 June 2020	2019/20 Budget 30 June 2020
Composition of estimated net current assets		\$	\$	\$
Current assets				
Cash - unrestricted	3	4,065,650	7,306,620	5,098,063
Cash - unrestricted (investments)		-	-	-
Cash - restricted reserves	3	30,426,391	34,796,833	35,163,917
Cash - restricted unspent borrowings	6(b)	-	-	-
Receivables		5,726,240	5,759,553	2,037,861
Contract assets		-	-	-
Inventories		-	-	42,466
Total current assets		40,218,281	47,863,005	42,342,307
Less: Current liabilities				
Trade and other payables		(4,010,062)	(4,417,251)	(1,654,138)
Leaseholder liability		(27,511,234)	(26,540,258)	(27,066,665)
Long term borrowings		(971,713)	(1,208,077)	(1,080,784)
Provisions		(5,736,949)	(5,436,949)	(5,136,949)
Total current liabilities		(38,229,958)	(37,602,535)	(34,938,536)
Net current assets		1,988,323	10,260,470	7,403,771

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

	Note	2020/21 Budget 30 June 2021	2019/20 Estimate 30 June 2020	2019/20 Budget 30 June 2020
(i) Current assets and liabilities excluded from budgeted deficiency		\$	\$	\$
Net current assets	2	1,988,323	10,260,470	7,403,771
<i>The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.</i>				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(30,426,391)	(34,796,833)	(35,163,917)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(44,879)	(44,879)	(387,303)
Add: Current liabilities associated with restricted assets				
- unspent grants, contributions and reimbursements			-	-
- leaseholder liability		27,511,234	26,540,258	27,066,665
Add: Current assets not expected to be cleared at end of year				
- current portion of borrowings		971,713	971,713	1,080,784
Adjusted net current assets - surpluses/(deficit)		-	2,930,730	-
(ii) Operating activities excluded from budgeted deficiency				
<i>The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement</i>				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(171,054)	(83,920)	(83,920)
Add: Loss on disposal of assets	4(b)		54,226	54,226
Add: Depreciation on assets	5	11,207,962	11,200,754	12,353,210
Non cash amounts excluded from operating activities		11,036,908	11,171,060	12,323,516

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

INVENTORIES - Stores and Materials

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

Superannuation

Superannuation expense for the period reflects the City's contribution to the *WA Local Government Superannuation Fund* which provides benefits to the City's employees.

The plan is a cash accumulation scheme and the City bears no liability for obligations that may otherwise arise if the scheme were a defined benefit scheme.

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

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

The City's obligations for short-term employee benefits such as wages, salaries, sick leave are recognised as a part of the current trade and other payables in the statement of financial position. The City's obligations for employee's annual leave and long service entitlements expected to be settled within 12 months are recognised as a part of current provisions in the statement of financial position.

ASSETS HELD FOR RESALE

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

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

3. RECONCILIATION OF CASH

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
	\$	\$	\$
Cash - unrestricted	4,065,650	7,306,620	5,098,063
Cash - restricted	30,426,391	34,796,833	35,163,917
	34,492,041	42,103,452	40,261,980
<i>The following restrictions have been imposed by regulation or other externally imposed requirements:</i>			
Plant Replacement Reserve	-	158,687	159,195
Employee Entitlement Reserve	-	404,664	404,854
Reticulation and Pump Replacement Reserve	-	81,692	69,787
Information Technology Reserve	-	16,909	2,346
Major Community Facilities Reserve	2,193,556	5,044,805	5,916,652
Public Art Reserve	139,272	236,892	64,903
Parking Reserve	100,312	228,021	169,416
Riverwall Reserve	-	179,270	127,987
Collier Park Residents Offset Reserve	20,868,056	20,660,501	23,611,803
Collier Park Village Reserve	1,221,494	1,358,950	672,944
Waste Management Reserve	5,785,581	6,309,496	3,847,051
UGP Reserve	118,121	116,946	116,979
Total reserves	30,426,391	34,796,833	35,163,917
Reconciliation of net cash provided by operating activities to net			
Net result	(2,073,580)	(159,870)	653,431
Depreciation	11,207,962	11,200,754	12,353,210
(Profit)/Loss on sale of asset	(171,054)	(29,694)	(29,694)
(Increase)/decrease in receivables	33,312	(251,000)	1,417,152
(Increase)/decrease in inventories	-	-	(16,500)
Increase/(decrease) in payables	(643,553)	(178,341)	787,470
Increase/(decrease) in employee provisions	300,000	300,000	750,000
Grants/contributions for the development of assets	(3,179,363)	(3,046,998)	(4,236,998)
Net cash from operating activities	5,473,724	7,834,851	11,678,071

3(a). Reconciliation of Cash – Key Terms

SIGNIFICANT ACCOUNTING POLICIES**CASH AND CASH EQUIVALENTS**

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

4. FIXED ASSETS

4(a). Acquisition of Assets

CAPITAL WORKS PROGRAM	2020/21 Budget	Grants / Trade-in	Reserve	Municipal Funds	Reserve
\$	\$	\$	\$	\$	
Buildings					
Old Mill - Sails	45,000	-	-	45,000	
Bill Grayden Pavilion - Ceiling & Lighting Replacement	25,000	-	-	25,000	
Civic & GBLC Ovens	19,000	-	-	19,000	
Civic Centre - Air Conditioning Units Upgrade	240,000	-	-	240,000	
Civic Centre - Internal Upgrade	60,000	-	-	60,000	
Clydesdale - Public Toilets Upgrade Works	30,000	-	-	30,000	
Comer Pavilion - Minor Works Improvement	45,000	-	-	45,000	
Como Bowling Club - Kitchen Upgrade	70,000	-	-	70,000	
Facilities Signage & Installation	30,074	-	-	30,074	
Furniture - South Perth Library RFID Smart Return Shelves	-	-	-	-	
Hensman Tennis - Kitchen	15,000	-	-	15,000	
Manning Bowling Club - Kitchen & Toilet	100,000	-	-	100,000	
Manning Bowling Club - Male Toilet	15,000	-	-	15,000	
Manning Community Centre Sports Club - Installation of Awnin	25,000	12,500	-	12,500	
Manning Library - Additional Entry & New Mural	55,000	-	-	55,000	
Old Mill - AirConditioning	45,000	-	-	45,000	
Old Mill - Installation of perimeter drain & pumps	164,500	-	-	164,500	
Recreational Aquatic Facility	600,000	150,000	450,000	-	Community Facilities
South Perth Library - Window Tinting	12,000	-	-	12,000	
South Perth Senior Citizens Centre - Mechanical & New Heatin	33,000	-	-	33,000	
Windsor Park - Como Tram Housing	291,593	-	-	291,593	
Windsor Park - Como Tram Refurbishment	40,000	-	-	40,000	
Buildings	1,960,167	162,500	450,000	1,347,667	
Retirement Complex (CPRV)					
CCTV	10,000	-	10,000	-	Collier Park Village
Collier Park Retirement Village Plant & Fleet	55,000	12,000	43,000	-	Collier Park Village
Fleet Fire Fighter Pump (Water Tank)	10,000	-	10,000	-	Collier Park Village
Refurbishment	390,000	-	390,000	-	Collier Park Village
Retirement Complex (CPRV)	465,000	12,000	453,000	-	
Plant and Equipment					
City of South Perth Plant & Fleet	630,000	207,500	160,281	262,219	Plant Replacement
Dual Fuel Self Bunded Tank	18,000	-	-	18,000	
Plant and Equipment	648,000	207,500	160,281	280,219	
Collier Park Golf Course					
Collier Park Golf Course - Plant and Fleet	125,000	22,000	-	103,000	
CPGC - Car Park Lighting	46,355	-	-	46,355	
CPGC - Driving Range Upgrade	158,600	-	-	158,600	
CPGC - Mini Golf	1,700,000	-	1,700,000	-	Community Facilities
Washdown Water Treatment Equipment Replacement	50,000	-	-	50,000	
Weir Rectification	195,970	-	-	195,970	
Collier Park Golf Course	2,275,925	22,000	1,700,000	553,925	
Technology and Lighting					
CCTV & Bollards	451,439	25,000	-	426,439	
CCTV Customer Service & Council - Civic Administration	8,500	-	-	8,500	
CCTV Karawara Stage 2	140,516	140,516	-	-	
Floodlighting at Challenger Reserve	396,052	132,017	-	264,035	
IT - Network Switches	20,000	-	17,079	2,921	Information technology
IT - UPS	10,000	-	-	10,000	
Lighting - Mt Henry Private Street Upgrade	4,000	-	-	4,000	
Tech for Meeting Rooms	40,000	-	-	40,000	
Technology and Lighting	1,070,507	297,533	17,079	755,895	
Traffic Management					
Abjornson Street - Curtin Primary School	30,000	-	-	30,000	
Bus Shelters	25,000	12,500	-	12,500	
Cul-de-sac at end of Pennington St	80,000	-	-	80,000	
Hobbs Avenue - Throssell to Murray	50,000	25,000	-	25,000	
Mill Point / Mends Street Raised Plateau	700,000	700,000	-	-	
Roebuck Drive - Mt Henry to Redmond	-	-	-	-	
Traffic Management	885,000	737,500	-	147,500	

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FOR THE YEAR ENDED 30 JUNE 2021

CAPITAL WORKS PROGRAM	2020/21 Budget	Grants / Trade-in	Reserve	Municipal Funds	Reserve
Roadworks	\$	\$	\$	\$	
Bike Plan - Thelma Street Investigation	70,000	70,000	-	-	
Bruce & Saunders Street Intersection	56,297	28,148	-	28,149	
Cliffe St - Vista to end & Parking	105,400	-	-	105,400	
Darley Street - Ray St to Mill Pt to End	6,437	-	-	6,437	
Downey Dv - Ley to Welwyn	215,160	-	-	215,160	
Dyson St - View to Bright (inc Rbt)	166,000	63,003	-	102,997	
Dyson St & View St Roundabout	126,007	-	-	126,007	
Fourth Ave - Banksia to Landsdowne	6,437	-	-	6,437	
Manning Road / Centenary Intersection	83,500	-	-	83,500	
MRRG - Angelo Street - Forrest to Onslow	302,588	161,000	-	141,588	
MRRG - Clydesdale Street - Manning - Paterson	209,700	89,267	-	120,433	
MRRG - Coode Street - Walters to South Terrace	316,572	154,867	-	161,705	
MRRG - Manning Rd - EB - #100 to Welwyn	131,000	62,267	-	68,733	
MRRG - Manning Rd(b) - WB Gillon to Elderfield, Waterford	30,000	-	-	30,000	
MRRG - South Terrace - Labouchere to Strickland	276,358	179,000	-	97,358	
Pitt Street - Collins to Dyson	177,655	85,506	-	92,149	
Ryrie Avenue - Throssell to Murray	141,276	70,638	-	70,638	
Salisbury Avenue - Canning to Broome	101,465	-	-	101,465	
South Terrace - Melville - Paved Entry off Kwinana Fwy	224,116	-	-	224,116	
Throssell Street - Thelma to Ryrie	118,424	47,369	-	71,055	
Unwin Crescent - Welwyn to Sulman	126,914	50,765	-	76,149	
Various Roads - Line Marking	25,000	-	-	25,000	
Roadworks	3,016,306	1,061,830	-	1,954,476	
Parking					
George Burnett - Farmers Market - Extra Exit	80,000	-	-	80,000	
Parking Management Devices	130,000	-	130,000	-	Parking
Wayfinding Signage	13,884	-	-	13,884	
Parking	223,884	-	130,000	93,884	
Streetscape					
Harper Terrace - Stage 2 of 2	20,000	-	-	20,000	
Manning Hub	570,000	-	-	570,000	
Streetscape	590,000	-	-	590,000	
Footpaths					
Canning Hwy - Cliffe Street	43,000	-	-	43,000	
Clydesdale Street - Davlak to Manning	18,000	-	-	18,000	
Douglas Avenue - Coode Car Park Raised Cycle Crossing	60,000	-	-	60,000	
Dyson Street - View To Oxford	32,000	-	-	32,000	
Greenock Ave - Lockhart to Robert St	10,000	-	-	10,000	
Hill Street	7,600	-	-	7,600	
Hovia Terrace - Millpoint Rd to Canning Hwy	29,500	-	-	29,500	
Jackson Street to Murray St Cul de Sac	70,000	-	-	70,000	
Lockhart Street - Davlak to Wooltana	87,497	-	-	87,497	
Manning Road - Centenary to Drogheda	20,000	-	-	20,000	
Milson Street - High to Elizabeth	29,000	-	-	29,000	
Pether Street - Davlak to Kelsall	8,000	-	-	8,000	
Pether Street - Bickley To Canavan	16,000	-	-	16,000	
Saunders Street - Baldwin to Talbot Ave	29,500	-	-	29,500	
Footpaths	460,097	-	-	460,097	
Drainage					
Drainage - Hayman/Dick Perry - Detention Replacement	30,000	-	-	30,000	
Drainage Pump Replacement - Lyall Street	15,000	-	-	15,000	
Dyson Street - Storm water mitigation	29,911	-	-	29,911	
Redmond Reserve Drainage near stairs	70,000	-	-	70,000	
Stormwater Pit Replacement - 76 Banksia Terrace	3,300	-	-	3,300	
Stormwater Pit Replacement - Brandon Street	3,300	-	-	3,300	
Stormwater Pit Replacement - Cnr Brandon and Millpoint Road	6,600	-	-	6,600	
Stormwater Pit Replacement - Cnr Bright and Banksia terrace	6,600	-	-	6,600	
Stormwater Pit Replacement - Corner Arundel and Douglas	6,600	-	-	6,600	
Stormwater Pit Replacement - Corner Banksia Terrace and Vi	3,300	-	-	3,300	
Stormwater Pit Replacement - Corner Brandon and Market	3,300	-	-	3,300	
Sump - Monash Avenue (39)	7,500	-	-	7,500	
Sump - Thelma Street (58)	20,000	-	-	20,000	
Drainage	205,411	-	-	205,411	
Foreshore					
Black Swan Habitat Island	1,548,000	700,000	848,000	-	Riverwall Reserve
Coode Street - Stage 1 - Playground / Carpark / Lighting / I	50,000	-	-	50,000	
Interpretive Signage - Swan Habitat	-	-	-	-	
Old Mill - Mill Point Road Stage 3	186,171	-	-	186,171	
Redmond Reserve Stairs	290,000	30,000	-	260,000	
Foreshore	2,074,171	730,000	848,000	496,171	

CAPITAL WORKS PROGRAM	2020/21 Budget	Grants / Trade-in	Reserve	Municipal Funds	Reserve
	\$	\$	\$	\$	
Parks and Reserves					
Pump Replacement					
Bore & Pump - Canning Highway	10,000	-	-	10,000	
Bore & Pump - Challenger East	10,000	-	2,513	7,487	Reticulation and pump replacement
Bore & Pump - Collier Reserve	10,000	-	10,000	-	Reticulation and pump replacement
Bore & Pump - Comer Reserve	10,000	-	10,000	-	Reticulation and pump replacement
Bore & Pump - James Miller	10,000	-	10,000	-	Reticulation and pump replacement
Bore & Pump - Operations Nursery	10,000	-	10,000	-	Reticulation and pump replacement
Bore & Pump - Windsor Park	30,000	-	30,000	-	Reticulation and pump replacement
Bore & Pump -Mackie Street Reserve	10,000	-	10,000	-	Reticulation and pump replacement
Improvements					
Bradshaw Conochie Reserve Playground Replacement	90,000	-	-	90,000	
EJ Oval Precinct Stage 3 - Awnings	7,000	-	-	7,000	
Furniture - Park Replacement	35,000	-	-	35,000	
Hurlingham Playground Replacement	30,000	-	-	30,000	
Morris Mundy - Design and Construction	135,000	90,000	-	45,000	
Olives Reserve - Playground Replacement	20,000	-	-	20,000	
Olives Reserve - Stage 1	75,000	-	-	75,000	
Table Tennis Various Locations	20,000	-	-	20,000	
Stage 4 - Kardan Circuit	90,000	-	-	90,000	
Waterford Triangle Park and Laneway Design	50,000	-	-	50,000	
Parks and Reserves	652,000	90,000	82,513	479,487	
Waste					
Park Bin Surrounds/Bin Store	200,000	-	200,000	-	Waste Management
Recycling Centre - CCTV	15,000	-	15,000	-	Waste Management
Waste Plant & Fleet	360,000	77,000	283,000	-	Waste Management
Waste Receptacles Replacement	100,000	-	100,000	-	Waste Management
Waste	675,000	77,000	598,000	-	
Other (Artworks/Furniture & Fittings/Intangibles)					
South Perth Foreshore - RAC Intellibus - Public Art	200,000	100,000	100,000	-	Public Art
Other (Artworks/Furniture & Fittings/Intangibles)	200,000	100,000	100,000	-	
Environmental					
Mt Henry Spit - Restoration and Foreshore Renourishment	39,698	-	-	39,698	
Solar Panels	205,000	-	205,000	-	Community Facilities
Storm Water Sumps & Retention Basin	10,000	-	-	10,000	
Environmental	254,698	-	205,000	49,698	
TOTAL	15,656,166	3,497,863	4,743,873	7,414,430	

Asset Summary	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Land	-	-	-
Buildings	2,555,167	2,795,499	3,256,170
Furniture	-	-	83,000
Information Technology	70,000	219,027	115,000
Mobile Plant	990,000	415,300	415,300
Plant & Equipment	1,159,810	1,363,278	1,116,498
Other (Artworks)	200,000	54,000	254,000
Infrastructure	10,681,189	11,457,674	11,106,468
TOTAL	15,656,166	16,304,778	16,346,436

4(b). Disposal of Assets

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Asset Sale Proceeds	318,500	174,500	174,500
Net Book Value	(147,446)	(144,806)	(144,806)
Profit / (Loss) on Disposal	171,054	29,694	29,694

4(c). Fixed Assets - Key Terms

SIGNIFICANT ACCOUNTING POLICIES**INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT**

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

MANDATORY REQUIREMENT TO REVALUE NON-CURRENT ASSETS

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at fair value became mandatory.

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

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

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

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

LAND UNDER CONTROL

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

INITIAL RECOGNITION AND MEASUREMENT BETWEEN MANDATORY REVALUATION DATES

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

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

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

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

LAND UNDER ROADS

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008.

This action reflects the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads*. *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

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

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

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

5. ASSET DEPRECIATION

5(a). Asset Depreciation

Note	2020/21 Budget	2019/20 Estimate	2019/20 Budget
By Program			
Governance	531,053	541,350	585,105
Law, order and public safety	19,915	19,600	21,059
Health	4,441	4,500	11,507
Education and welfare	84,525	20,042	103,018
Housing	693,207	704,100	703,971
Community amenities	644,547	645,540	142,748
Recreation and culture	2,777,940	2,727,852	3,396,655
Transport	6,451,227	6,536,570	7,373,841
Economic services	1,107	1,200	15,306
Other property and services			-
Total by program	11,207,962	11,200,754	12,353,210
By Class			
Buildings - non-specialised	2,013,508	2,011,508	1,969,087
Furniture and equipment	65,078	64,078	289,022
Plant and equipment	81,426	80,426	120,634
Artworks	25,717	25,802	27,635
Information Technology	128,760	123,761	167,795
Mobile Plant	446,084	426,084	859,215
Infrastructure - Roads	4,312,163	4,330,573	4,651,671
Infrastructure - Drainage	678,750	688,794	480,555
Infrastructure - Paths	1,109,900	1,110,954	1,152,255
Infrastructure - Parks	1,344,823	1,297,569	1,379,142
Infrastructure - Foreshore	578,046	600,000	789,558
Infrastructure - Car Parks	218,931	232,858	299,316
Infrastructure - Intangible	204,778	188,700	167,325
Total by class	11,207,962	11,200,754	12,353,210

5(b). Asset Depreciation - Key Terms

SIGNIFICANT ACCOUNTING POLICIES**DEPRECIATION**

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

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

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

Artworks	50 years
Buildings (based on components)	15 - 200 years
Plant and Equipment	10 years
Furniture and Fittings	10 years
Computer Equipment	3 - 10 years
Mobile Plant	3 - 10 years
Infrastructure - Roads	20 - 100 years
Infrastructure - Drains	100 years
Infrastructure - Paths (dependent on path type)	40 - 65 years
Infrastructure - Street Furniture	20 years
Infrastructure - Parks Equipment	10 - 40 years
Infrastructure - Car Parking	25-100 years
Foreshore Assets	100 years

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

DEPRECIATION (CONTINUED)

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

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

IMPAIRMENT OF ASSETS

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

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

6. INFORMATION ON BORROWINGS

6(a). Borrowing Repayments

	Budget Principal 1st July 2020	2020/21 Budget New loans	2020/21 Budget Principal repayments	2020/21 Budget Interest repayments	Budget Principal outstanding 30 June 2021	Estimate Principal 1st July 2019	2019/20 Estimate New loans	2019/20 Estimate Principal repayments	2019/20 Estimate Interest repayments	Estimate Principal outstanding 30 June 2020	Budget Principal 1st July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020
City Loans															
Purpose	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture															
227 - Collier Park Golf Course	2,417,689	-	338,287	129,832	2,079,401	2,739,607	-	321,918	147,185	2,417,689	2,739,607	-	321,918	147,185	2,417,689
Transport															
223 - Municipal Works	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
225 A - Municipal Works	252,663	-	252,663	10,238	-	491,882	-	239,219	24,414	252,663	491,882	-	239,219	24,414	252,663
225 B - Municipal Works	129,834	-	129,834	4,192	-	254,560	-	124,726	9,680	129,834	254,560	-	124,726	9,680	129,834
231 - Municipal Works	4,238,786	-	206,050	162,848	4,032,736	4,438,336	-	199,550	170,058	4,238,786	4,438,336	-	199,550	170,058	4,238,786
Total City Loans	7,038,972	-	926,834	307,110	6,112,137	7,924,385	-	885,413	351,337	7,038,972	7,924,385	-	885,413	351,337	7,038,972
Self Supporting Loans															
Health															
224 - South Perth Hospital	-	-	-	-	-	279,715	-	279,715	7,609	-	279,715	-	279,715	7,609	-
Recreation and Culture															
228 - South Perth Bowling Club	48,670	-	5,557	2,505	43,113	53,976	-	5,306	2,773	48,670	53,976	-	5,306	2,773	48,670
229 - South Perth Bowling Club	298,980	-	33,101	14,751	265,879	330,658	-	31,678	16,272	298,980	330,658	-	31,678	16,272	298,980
230 - South Perth Bowling Club	68,896	-	6,221	3,257	62,675	74,861	-	5,965	3,532	68,896	74,861	-	5,965	3,532	68,896
Total Self Supporting Loans	416,546	-	44,879	20,513	371,667	739,210	-	322,664	30,186	416,546	739,210	-	322,664	30,186	416,546
	7,455,518	-	971,713	327,623	6,483,804	8,663,595	-	1,208,077	381,523	7,455,518	8,663,595	-	1,208,077	381,523	7,455,518

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(b). New Borrowings

The City does not intend to undertake any new borrowings for the year ended 30 June 2021.

6(c). Unspent Borrowings

The City has no unspent borrowings as at the 30 June 2020 and is not expected to have unspent borrowings as at the 30 June 2021.

6(d). Credit Facilities

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	-	-	-
Bank overdraft at balance date	-	-	-
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	-	-	-
Total amount of credit unused	40,000	40,000	40,000

6(e). Information on Borrowings – Key Terms

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

All loans and borrowings are initially recognised at fair value less directly attributable transaction costs. Following initial recognition, interest bearing loans and borrowings are measured at amortised cost.

Fees paid on the establishment of loan facilities that are

yield related are included in the carrying amount of the borrowings. Interest bearing loans and borrowings are classified as current liabilities unless the City has an unconditional right to defer settlement of that liability for at least 12 months after balance date.

7. CASH BACKED RESERVES

7(a). Cash Backed Reserves

Plant Replacement Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve is used to fund the balance of the purchase price of plant and equipment associated with City works (after trade-in, discounts and allowances). Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	158,687	315,984	316,492
Interest	1,594	5,203	5,203
Transfers in	-	-	-
Funds applied	(160,281)	(162,500)	(162,500)
Closing Balance	-	158,687	159,195

Employee Entitlement Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve was established to fund the City's long service leave requirements and is maintained by an annual contribution equivalent to the long service leave entitlements of the City's employees. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	404,664	398,116	398,306
Interest	4,065	6,548	6,548
Transfers in	-	-	-
Funds applied	(408,729)	-	-
Closing Balance	-	404,664	404,854

Reticulation and Pump Replacement Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve was established to provide funds for the replacement of reticulation and pumps at various parks and gardens. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	81,692	241,978	241,812
Interest	821	3,975	3,975
Transfers in	-	-	-
Funds applied	(82,513)	(164,261)	(176,000)
Closing Balance	-	81,692	69,787

Information Technology Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve was established to finance the acquisition and enhancement of technology and digital service delivery initiatives. The municipal fund provides ongoing appropriations as and when needed. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	16,909	83,279	68,716
Interest	170	1,130	1,130
Transfers in	-	-	-
Funds applied	(17,079)	(67,500)	(67,500)
Closing Balance	-	16,909	2,346

Community Facilities Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary community facility projects in future years; alleviating the impacts of intergenerational equity in funding major facilities. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	5,044,805	4,169,580	4,776,332
Interest	50,680	78,525	78,525
Transfers in	-	2,846,700	3,111,795
Funds applied	(2,901,929)	(2,050,000)	(2,050,000)
Closing Balance	2,193,556	5,044,805	5,916,652

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Public Art Reserve			
This reserve was created to quarantine contributions obtained under the Public Art (Percent for Art) policy and to support the creation of public art pieces within City precincts. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	236,892	287,351	215,362
Interest	2,380	3,541	3,541
Transfers in	-	-	-
Funds applied	(100,000)	(54,000)	(154,000)
Closing Balance	139,272	236,892	64,903

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Parking Reserve			
This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking facilities and associated infrastructure within the district as needs arise. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	228,021	426,237	412,632
Interest	2,291	6,784	6,784
Transfers in	-	-	-
Funds applied	(130,000)	(205,000)	(250,000)
Closing Balance	100,312	228,021	169,416

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Riverwall Reserve			
This reserve was established to quarantine monies to be used to attract matching funding from state government with a view towards sharing financial responsibility for maintaining the River Walls and foreshore river management systems. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	179,270	177,200	125,917
Interest	1,801	2,070	2,070
Transfers in	666,929	-	-
Funds applied	(848,000)	-	-
Closing Balance	-	179,270	127,987

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Collier Park Residents Offset Reserve			
This reserve was established to partially cash back the loan liability due to residents on departing the village complex. The reserve is funded by the premium on the difference between the sale price of the units in the village to the ingoing resident and the amount of the refund to the departing resident. Funds in the reserve are maintained at an appropriate level to ensure that the draw of funds by departing residents in any given year is fully cash backed and available on demand. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	20,660,501	20,220,501	23,100,037
Interest	207,555	440,000	511,766
Transfers in	2,100,000	1,500,000	1,500,000
Funds applied	(2,100,000)	(1,500,000)	(1,500,000)
Closing Balance	20,868,056	20,660,501	23,611,803

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Collier Park Village Reserve			
This reserve accumulates the lease premium and refurbishment levy paid by ingoing residents of the retirement village as well as the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden upon the City's ratepayers. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	1,358,950	1,517,822	831,816
Interest	15,260	18,428	18,428
Transfers in	350,000	260,000	260,000
Funds applied	(502,716)	(437,300)	(437,300)
Closing Balance	1,221,494	1,358,950	672,944

Waste Management Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve was established to provide for investment in new waste management initiatives as well as was capital requirements it is funded by an annual allocation equal to the operating surplus/(deficit) from the waste operations. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	6,309,496	5,363,438	3,872,753
Interest	63,385	90,000	85,798
Transfers in	10,700	1,078,558	619,000
Funds applied	(598,000)	(222,500)	(730,500)
Closing Balance	5,785,581	6,309,496	3,847,051

UGP Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve was established to accumulate funding to support the City's contribution to the undergrounding of existing overhead electrical cables within specified precincts in the City. Funds in the reserve can be used to fund the City's short term liquidity requirements should the operational need arise, funds utilised in this manner must be returned as soon as possible.			
Opening balance	116,946	115,054	115,087
Interest	1,175	1,892	1,892
Transfers in	-	-	-
Funds applied	-	-	-
Closing Balance	118,121	116,946	116,979

In accordance with 2019/20 Budget the below reserves were merged with the Community Facilities Reserve resulting in zero balances

Railway Station Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve was established to quarantine monies to be used to provide streetscapes and infrastructure around (future) railway stations constructed as part of the Perth to Mandurah railway.			
Opening balance	-	815,372	815,610
Interest	-	13,409	13,409
Transfers in	-	-	-
Funds applied	-	(828,781)	(829,019)
Closing Balance	-	-	-

Sustainable Infrastructure Reserve	2020/21 Budget	2019/20 Estimate	2019/20 Budget
This reserve was created to support the financially sustainable management of our community infrastructure including roads, paths, drainage, river walls and parks.			
Opening balance	-	1,980,996	2,245,853
Interest	-	36,923	36,923
Transfers in	-	-	-
Funds applied	-	(2,017,919)	(2,282,776)
Closing Balance	-	-	-

SUMMARY	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Opening balance	34,796,833	36,112,908	37,536,725
Interest	351,175	708,428	775,992
Transfers in	3,127,629	5,685,258	5,490,795
Funds applied	(7,849,247)	(7,709,761)	(8,639,595)
Closing Balance	30,426,391	34,796,833	35,163,917

8. FEES AND CHARGES REVENUE

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
	\$	\$	\$
General purpose funding	311,494	388,500	468,000
Law, order and public safety	164,500	170,500	106,500
Health	25,000	60,000	61,500
Housing	1,640,904	1,668,960	1,451,260
Community amenities	7,680,000	7,833,810	7,467,060
Recreation and culture	3,661,114	3,685,872	4,096,220
Transport	1,534,500	2,233,000	2,777,070
Economic services	360,000	407,200	528,250
Other property and services	-	40,000	24,000
Total fees and charges	15,377,512	16,487,842	16,979,860

9. GRANT REVENUE

9(a). Grant Revenue - Operating

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
	\$	\$	\$
By Program			
Operating grants, subsidies and contributions			
General purpose funding	487,940	492,940	483,000
Governance	-	10,000	-
Health	5,000	5,000	-
Recreation and culture	585,470	539,590	824,569
Transport	363,500	338,500	320,352
Other property and services	20,000	10,000	20,000
Total operating grants, subsidies and contributions	1,461,910	1,396,030	1,647,921

9(b). Grant Revenue – Non-Operating

Non-Operating grants, subsidies and contributions			
Recreation and culture	1,887,017	2,493,998	941,498
Transport	1,292,346	553,000	3,295,500
Total non-operating grants, subsidies and contributions	3,179,363	3,046,998	4,236,998

10. REVENUE RECOGNITION – KEY TERMS

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs

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FOR THE YEAR ENDED 30 JUNE 2021

Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
The net result includes as revenues:	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	351,175	690,000	775,993
- Other funds	278,781	470,186	280,000
Other interest revenue (refer note 1b)	370,000	455,000	455,000
Total	999,956	1,615,186	1,510,993
* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8.0%			
(b) Other revenue			
Reimbursements and recoveries	474,915	676,231	730,606
Total	474,915	676,231	730,606
The net result includes as expenses:			
(c) Auditor's remuneration			
Audit services	65,000	63,000	95,000
Total	65,000	63,000	95,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	327,623	391,386	381,523
Total	327,623	391,386	381,523
(e) Elected members remuneration			
Meeting fees	216,989	216,989	216,989
Mayor/President's allowance	63,400	63,400	63,400
Deputy Mayor/President's allowance	16,600	16,600	16,600
Telecommunications allowance	31,500	31,500	31,500
Other - Training and others	252,118	338,443	325,500
Total	580,607	666,932	653,989
(f) Write-offs			
Write-offs	201,000	135,019	85,000
Total	201,000	135,019	85,000
(g) Low lease expenses			
Lease expenses	65,065	70,980	70,980
Total	65,065	70,980	70,980

11(a). Leases – Key Terms

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

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

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

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

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

It is not anticipated that the City will be party to any Major Land Transactions or Trading Undertakings during 2020/21.

13. INTEREST IN JOINT VENTURE ARRANGEMENTS

It is not anticipated that the City will be party to any Joint Venture Arrangements during 2020/21.

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

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

14. TRUST FUNDS

The City does not anticipate holding trust funds during the 2020/21 budget year

14(a). Trust Funds – Key Terms

SIGNIFICANT ACCOUNTING POLICIES

TRUST FUNDS

The City is required under the *Local Government Act* to maintain a separate and distinct Trust Fund to account for all monies held by way of deposit or in trust for any person, all monies held on behalf for specific purposes and all monies and property held in trust for any charitable or public purpose.

The City performs only a custodial role in respect of these monies and they cannot be used for City purposes.

All Trust Funds and the related liabilities to repay those deposits and bonds are excluded from the annual financial statements.

15. OTHER INFORMATION – KEY TERMS

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as a current asset or liability in the Statement of Financial Position. Cash flows are included in the Statement of Cash Flows on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows in the statement.

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

ALLOCATION OF CORPORATE COSTS

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

INVESTMENTS & OTHER FINANCIAL INSTRUMENTS

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

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

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

Amortised cost is calculated as:

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

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

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

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

(ii) **Loans and receivables**

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

SIGNIFICANT ACCOUNTING POLICIES

current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council has the positive intention and ability to hold to maturity.

They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss

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

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

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

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

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

Impairment

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

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

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

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

After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

De-recognition

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

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

INTANGIBLES

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

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

SIGNIFICANT ACCOUNTING POLICIES

Other Long-Term Employee Benefits

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

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

Fair Value Measurement of Assets & Liabilities

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

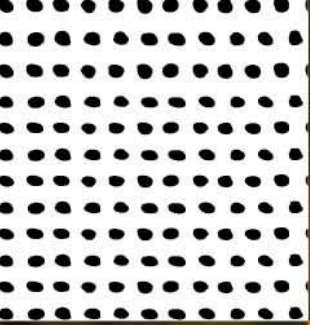
Valuation techniques reflect the current replacement cost of an asset at current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council

SIGNIFICANT ACCOUNTING POLICIES

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

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



MANAGEMENT BUDGET



MANAGEMENT BUDGET

Key Responsibility Area	2020/21 Budget	2019/20 Forecast	2019/20 Budget
Revenue			
Office of the CEO			
Governance			
Human Resources	-	10,000	-
Governance Admin	-	-	60,000
Animal Control	158,500	167,500	175,250
Fire Prevention	7,500	3,000	3,000
Parking	1,464,500	2,057,000	2,517,000
District Rangers	7,500	12,500	12,500
Total Revenue - Office of the CEO	1,638,000	2,250,000	2,767,750
Office of the CEO Total	1,638,000	2,250,000	2,767,750
Corporate Services			
Finance			
Investment Activities	806,697	1,093,126	1,432,850
Financial Services	70,000	70,000	70,000
Rating Services	38,661,176	38,618,485	38,482,981
Property Management - Commercial	245,000	350,000	290,000
Recoverable Costs	70,000	104,000	104,000
Total Revenue - Finance	39,852,873	40,235,611	40,379,831
Corporate Services Total	39,852,873	40,235,611	40,379,831
Development & Community Services			
Collier Park Village			
Collier Park Village	1,952,634	2,197,946	2,273,946
Collier Park Community Centre	6,000	6,000	6,000
Total Revenue - Collier Park Village	1,958,634	2,203,946	2,279,946
Community Development			
CCR Admin	201,000	85,500	20,219
Community Projects	305,970	34,500	45,000
Major Events	20,000	275,000	204,000
Summer Events	5,000	-	-
Facility Hire	100,000	532,500	527,520
Recreation Admin	80,500	139,990	59,520
George Burnett Leisure Centre Operations	100,000	-	-
Total Revenue - Community Development	812,470	1,067,490	856,259
Library			
Library Services	7,500	19,100	15,700
Civic Centre Library	12,000	10,350	10,000
Manning Library	6,000	3,650	3,600
Old Mill	5,800	4,000	4,000
Total Revenue - Library	31,300	37,100	33,300

Key Responsibility Area	2020/21 Budget	2019/20 Forecast	2019/20 Budget
Statutory Planning			
Planning Services	435,000	485,000	535,000
Building Services	300,000	335,000	432,250
Pool Services	60,000	72,200	60,000
Health Services	5,000	6,500	1,500
Preventative Services	85,000	143,000	138,000
Sanitation	500	1,200	500
Total Revenue - Statutory Planning	885,500	1,042,900	1,167,250
Strategic Planning			
Strategic Planning	15,000	27,270	15,000
Total Revenue - Strategic Planning	15,000	27,270	15,000
Development & Community Services Total	3,702,904	4,378,706	4,351,755
Infrastructure			
Assets & Design			
Environment (Natural & Built)	2,000	4,000	4,000
Asset Management	-	-	51,000
Network Operations	20,000	76,000	76,000
Total Revenue - Assets & Design	22,000	80,000	131,000
Business & Construction			
CPGC	3,181,314	2,770,756	3,060,120
Waste - Recycling	1,760,000	1,768,810	1,768,810
Waste - Refuse	5,593,384	5,725,000	5,297,743
Total Revenue - Business & Construction	10,534,698	10,264,566	10,126,673
Programs Delivery			
BLDG Maintenance Administration	40,000	70,000	70,000
BLDG Maintenance - Public Conveniences	-	890	-
Park Operations - Administration	47,000	246,000	245,000
Park Operations - Plant Nursery Operational	3,000	3,000	5,000
Works & Services Administration	328,500	376,500	349,352
Cross-overs	50,000	40,000	100,000
Roads	50,000	35,000	-
Street Furniture	-	-	20,000
Total Revenue - Programs Delivery	518,500	771,390	789,352
Infrastructure Total	11,075,198	11,115,956	11,047,025
Total Revenue	56,268,975	57,980,274	58,546,361
EXPENDITURE			
Office of the CEO			
Office of the CEO			
Office of the CEO	755,101	679,146	585,276
Civic Centre Building	-	270,000	270,000
Total Expense - Office of the CEO	755,101	949,146	855,276

Key Responsibility Area	2020/21 Budget	2019/20 Forecast	2019/20 Budget
Governance			
Governance Admin	816,267	873,507	876,000
Council Members	580,608	886,082	902,332
Council Functions	237,041	300,014	298,676
Marketing & Communications	672,847	641,456	599,370
Publications	94,000	94,000	94,000
Animal Control	354,069	318,000	305,946
Fire Prevention	147,179	160,194	127,899
Parking	886,906	848,676	831,928
District Rangers	305,141	271,630	294,435
Total Expense - Governance	4,094,057	4,393,559	4,330,586
Human Resources			
Human Resources	1,004,178	1,006,729	1,001,119
Occupational Health & Safety	198,487	192,166	191,175
Total Expense - Human Resources	1,202,665	1,198,895	1,192,294
Office of the CEO Total	6,051,822	6,541,600	6,378,156
Corporate Services			
Director of Corporate Services			
Corporate Services	249,509	252,148	258,180
Total Expense - Director of Corporate Services	249,509	252,148	258,180
Customer Services Admin			
Customer Services Admin	1,094,849	1,094,631	1,271,821
Total Expense - Customer Services Admin	1,094,849	1,094,631	1,271,821
Finance			
Financial Services	2,867,862	2,619,930	2,499,446
Investment Activities	183,362	259,338	259,338
Rating Services	329,018	389,235	464,235
Recoverable Costs	133,000	120,000	120,000
PreSchools	35,419	35,750	29,250
Total Expense - Finance	3,548,661	3,424,253	3,372,269
Information Technology			
Information Services	4,599,118	3,616,211	3,591,106
Records Management	292,382	291,457	289,836
Total Expense - Information Technology	4,891,500	3,907,668	3,880,942
Organisational Performance			
Organisational Performance	234,014	328,784	315,254
Total Expense - Organisational Performance	234,014	328,784	315,254
Corporate Services Total	10,018,533	9,007,484	9,098,466
Development & Community Services			
Director of Development & Community Services			
Development & Community Services	262,847	251,694	260,494
Total Expense - Director of Dev & Community Services	262,847	251,694	260,494

Key Responsibility Area	2020/21 Budget	2019/20 Forecast	2019/20 Budget
Community Development			
CCR Admin	1,120,134	852,566	803,383
Community Projects	408,700	45,000	5,000
Citizens Centre - South Perth	245,020	205,457	221,519
Citizens Centre - Manning	155,180	179,842	178,099
Community Events	618,002	490,549	463,191
Major Events	25,371	928,000	889,000
Summer Events	200,000	260,000	260,000
Functions	42,000	97,000	95,800
Public Art	61,717	72,802	47,000
Facility Hire	617,600	688,335	687,027
George Burnett Leisure Centre Operations	483,049	396,960	417,804
Total Expense - Community Development	3,976,773	4,216,511	4,067,823
Collier Park Village			
Collier Park Village	2,082,763	2,308,034	2,310,377
Total Expense - Collier Park Village	2,082,763	2,308,034	2,310,377
Library			
Library Services	-	(53)	-
Civic Centre Library	1,613,640	1,300,717	1,328,464
Manning Library	664,302	1,075,340	1,074,190
Old Mill	159,955	100,946	238,177
Heritage House	26,093	23,600	26,520
Total Expense - Library	2,463,990	2,500,550	2,667,351
Statutory Planning			
Planning Services	1,329,365	1,286,632	1,355,732
Compliance	171,291	159,700	165,222
Building Services	401,430	443,200	413,417
Health Services	447,436	430,780	424,437
Analytical Services	12,500	13,000	13,000
Pest Control	60,000	50,500	50,500
Noise & Environmental Control	1,200	200	-
Total Expense - Statutory Planning	2,423,223	2,384,012	2,422,308
Strategic Planning			
Strategic Planning	914,891	808,195	851,914
Total Expense - Strategic Planning	914,891	808,195	851,914
Development & Community Services Total	12,124,487	12,468,996	12,580,267
Infrastructure			
Director Infrastructure Services			
Director Infrastructure Services	278,679	217,095	392,844
Infrastructure Services-Planning	555,872	657,850	943,471
Total Expense - Director Infrastructure Services	834,551	874,945	1,336,315
Assets & Design			
Asset & Design Administration	313,629	458,264	-
Environment (Natural & Built)	436,712	262,200	1,693,527
Asset Management	248,358	253,000	774,159
Civil Design	448,006	253,079	-
Network Operations	392,107	405,300	454,153
Total Expense - Assets & Design	1,838,812	1,631,843	2,921,839

Key Responsibility Area	2020/21 Budget	2019/20 Forecast	2019/20 Budget
Business & Construction			
CPGC	2,632,340	2,657,760	2,547,673
Business & Construction - Administration	762,097	532,275	213,091
Fleet Management	1,605,400	580,579	828,197
Recycling Centre & Waste Management	739,197	465,812	725,446
Waste - Recycling	993,120	1,143,600	883,400
Waste - Refuse	4,517,280	4,775,840	4,838,591
Total Expense - Business & Construction	11,249,434	10,155,866	10,036,398
Programs Delivery			
Program Delivery Administration	344,936	324,000	-
BLDG Maintenance Administration	309,895	494,015	284,939
BLDG Maintenance- Manning Community & Park Sheds	146,135	132,400	318,930
BLDG Maintenance - Halls & Pavilions	124,664	202,000	286,533
BLDG Maintenance - Historical Buildings	42,784	39,200	32,000
BLDG Maintenance - Kindergartens	23,581	23,000	10,500
BLDG Maintenance - Jetties & Broadwalk	30,132	85,500	145,500
BLDG Maintenance - Public Conveniences	216,326	196,700	260,000
BLDG Maintenance- Recreation Centres	157,118	80,000	78,868
BLDG Maintenance - Senior Citizens	86,097	50,000	60,000
Park Operations- Health Clinics	-	17,200	46,450
BLDG Maintenance - Operations Centre Complex	108,269	17,650	43,500
BLDG Maintenance - Minor Works Program	-	35,000	35,000
BLDG Maintenance - Civic Centre Complex	343,377	-	-
Park Operations - Administration	1,103,279	1,649,154	1,391,976
Park Operations - Kindergarten	13,710	11,100	-
Park Operations - Major Passive	639,388	672,519	-
Park Operations - Other Gardens	134,558	93,920	20,000
Park Operations - Passive	419,212	341,303	-
Park Operations - Active (Sport)	1,952,854	2,085,099	4,323,600
Park Operations - Senior Citizens	12,279	9,991	-
Park Operations - Streetscapes Operational	1,886,676	2,076,151	2,153,500
Park Operations - Natural Park Areas Operational	1,212,338	1,421,466	16,235
Park Operations - Plant Nursery Operational	327,533	241,500	305,579
Park Operations - Retic Operational	213,654	-	-
Works & Services Administration	6,567,637	6,830,035	6,539,600
Bus Shelters	17,520	25,585	40,000
Cross-overs	104,000	100,000	100,000
Drainage	460,295	362,500	447,000
Footpaths	466,823	610,000	550,000
Roads	530,703	530,648	554,000
Signage	54,827	50,842	75,000
Street Furniture	892,294	1,042,142	1,120,000
Sumps	61,000	71,700	81,500
Sweeping	571,439	613,783	635,000
Total Expense - Programs Delivery	19,575,332	20,536,102	19,955,210
Infrastructure Total	33,498,130	33,198,756	34,249,762
Total Expenditure	61,692,972	61,216,836	62,306,651
Net Position	(5,423,997)	(3,236,562)	(3,760,290)



FEES AND CHARGES SCHEDULE

FEES AND CHARGES SCHEDULE

ACCESS TO INFORMATION

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

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

Reproduction of Records				
DIGITAL RECORDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Digital Audio Recording of Council Meeting	All Applicants	Per MP3 on USB	Exc	\$28.00
DOCUMENTS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Photocopy (small volume)	All Applicants	Per Page	Inc	\$0.30
Photocopy (bulk) - by City Staff	All Applicants	Per Hour	Inc	\$43.00
Building Plan - Printing of Plans > A3 Size	All Applicants	Per Sheet	Inc	\$5.00
Supervised access to City Records	All Applicants	Per Hour	Inc	\$42.00

Freedom of Information				
FOI APPLICATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Photocopying by City Staff	All Applicants	Per hour or pro rata for part of an hour	Exc	\$30.00
Photocopying by City Staff	All Applicants	Per copy	Exc	\$0.20
Application Fee	All Applicants	Payable with application	Exc	\$30.00
Access Time by City Staff	All Applicants	Per hour	Exc	\$30.00

DEVELOPMENT APPROVALS

Development Approvals				
DEVELOPMENT APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Development Cost not more than \$50,000	All Applicants	Base Fee	Exc	\$147.00
Development Cost more than \$50,000 but not more than \$500,000	All Applicants	Base fee	Exc	0.32% of estimated cost of development
Development Cost more than \$500,000 but not more than \$2.5 million	All Applicants	Base Fee	Exc	\$1,700 plus 0.257% for every \$1 in excess of \$500,000
Development Cost more than \$2.5 million but not more than \$5 million	All Applicants	Base Fee	Exc	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million
Development Cost more than \$5 million but not more than \$21.5 million	All Applicants	Base Fee	Exc	\$12,633 plus 0.123% for every \$1 in excess of \$5 million
Development Cost more than \$21.5 million	All Applicants	Base Fee	Exc	\$34,196.00
DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Extension of Approval Timeline	All Applicants	Per Application	Exc	\$295.00
Amend or Delete Condition of Approval	All Applicants	Per Application	Exc	\$295.00
Referral to City Environment	All Applicants	Per Referral	Exc	\$60.00
Preliminary Planning Assessment	If Applicable	Prior to advice being given - any unused balance will be refunded (min \$147)	Exc	25% of total fee for the estimated cost of the development
Advertising Costs	All Applicants	Area 1 Consultation (P301)	Exc	\$150.00

DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Advertising Costs	All Applicants	Area 2 Consultation (P301)	Exc	\$300.00
Advertising Costs	All Applicants	Area 3 Consultation (P301)	Exc	\$600.00
Change of Use	All Applicants	Per Application	Exc	\$295.00
Extension of Non Conforming Use	All Applicants	Per Application	Exc	\$295.00
Home Occupation	All Applicants	Per Application	Exc	\$222.00
Proposed 'Major' Variation (as per Policy P689) to Previously Determined Application	All Applicants	Per Application (min \$147)	Exc	30% of the original fee
Retrospective Approval of Existing Change of Use or Non Conforming Use	All Applicants	Original Fee plus \$590 Penalty	Exc	\$885.00
Retrospective Approval - of Existing Development	All Applicants	Penalty is double the maximum fee plus the original fee	Exc	3 x the original fee
Retrospective Approval - Home occupation	All Applicants	Original Fee plus \$444 Penalty	Exc	\$666.00
Refused Application for Planning Approval	All Applicants	Fee is not refunded	Exc	Fee is not refunded
Withdrawn Application for Development Approval	If Applicable	Fee may be refunded at the discretion of the City where processing has not started but administrative tasks have begun	Exc	Fee may be refunded at the discretion of the City where processing has not started but administrative tasks have begun
Referral to Design Review Panel	All Applicants	Per Referral	Exc	\$750.00

DAP Applications

DAP APPLICATION FEE

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Minor Amendment - under Reg 17	All Applicants	Per Application	Exc	\$241.00
Band 1 - Development Cost \$2,000,000 - \$7,000,000	All Applicants	Per Application	Exc	\$5,603.00
Band 2 - Development Cost \$7,000,000 - \$10,000,000	All Applicants	Per Application	Exc	\$8,650.00
Band 3 - Development Cost \$10,000,000 - \$12,500,000	All Applicants	Per Application	Exc	\$9,411.00
Band 4 - Development Cost \$12,500,000 - \$15,000,000	All Applicants	Per Application	Exc	\$9,680.00
Band 5 - Development Cost \$15,000,000 - \$17,500,000	All Applicants	Per Application	Exc	\$9,948.00
Band 6 - Development Cost \$17,500,000 - \$20,000,000	All Applicants	Per Application	Exc	\$10,218.00
Band 7 - Development Cost more than \$20,000,000	All Applicants	Per Application	Exc	\$10,486.00

Strata Plan

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

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Less than 6 Lots	All Applicants	Per Application	Exc	\$656 plus \$65.00 per lot
Minimum 6 Lots up to 100 Lots	All Applicants	Per Application	Exc	\$981 plus \$43.50 per lot in excess of 5 lots
More than 100 Lots (Maximum Fee)	All Applicants	Per Application	Exc	\$5,113.50

Planning Advisory Services

LIQUOR LICENSING

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

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

Planning Scheme Amendment				
AMENDMENT - REQUEST BY APPLICANT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used - Director, Manager, Strategic Advisor	All Applicants - Estimate payable in advance	Per Hour	Exc	\$88.00
Time Used - Senior Planner	All Applicants - Estimate payable in advance	Per Hour	Exc	\$66.00
Time Used - Planning Officer	All Applicants - Estimate payable in advance	Per Hour	Exc	\$36.86
Time Used - Admin Officer or Secretary	All Applicants - Estimate payable in advance	Per Hour	Exc	\$30.20
Time Used - All Other Officers	All Applicants - Estimate payable in advance	Per Hour	Exc	\$36.86
Operating Overhead Costs	All Applicants - Estimate payable in advance	33.3% of Time Cost	Exc	As calculated
Direct Costs (advertising, consultation, statutory notices, environmental assessment, computer modelling and heritage assessment)	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred
Legal and Other Specialist Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred
Scheme Map & Scheme Text Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred

Local Development Plan				
APPLICATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST

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

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

RATES AND DEBTORS ADMINISTRATION FEES

Rates				
ADMINISTRATION FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Rates Instalment Administration Fee	All Applicants	Per Instalment Notice	Exc	\$10.00
Rates Instalment Pre Interest Percentage	All Applicants	Per LGFM Regulations	Exc	5.50%
Interest on Outstanding Rates	All Applicants	Per Annum	Exc	8.00%
Rates Special Payment Arrangement Fee	If Applicable	Per Application	Exc	\$31.00
Interest on Overdue ESL	If Applicable	Per Annum	Exc	8.00%
Debtors Direct Payment Arrangements	If Applicable	Per Application	Exc	\$31.00
External Debt Collection Administration Fee	If Applicable	Per Application	Exc	\$41.00
Refund Fee	If Applicable	Only if Due to Ratepayer Error	Exc	\$20.50
Interest on Outstanding Debtor Accounts	If Applicable	Per Annum	Exc	8.00%
Interest on Outstanding Underground Power	If Applicable	Per Annum	Exc	8.00%
Preparation of Historical Transaction Listing Report	All Applicants	Per Request	Exc	\$45.00
Reprint of Rate Notice (electronic and hardcopy)	All Applicants excl pensioners and seniors	Per Notice	Exc	\$15.00

EVENTS, PROGRAMS AND WORKSHOPS

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

MISCELLANEOUS ADMINISTRATION FEES

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 administering the Deposit. (Cont'd next line)	Each Deposit	Creation of Each Deposit	Exc	Fee is equivalent to the amount of interest earned for the duration of the deposit
Administration Fee (cont'd) - If this Fee is greater than the Administration cost, the Depositor may apply for a refund of the difference within one month of the City returning the Deposit.	As Above	As Above	Inc	As above
Other Support - Outside Office Hours	All Applicants	Outside Civic Centre Office Hours	Inc	Minimum 3 hour call-out fee of \$600 and an additional \$200 for each part hour thereafter
Request to Re-issue a Replacement Cheque	All Applicants	Per Cheque	Exc	\$20.00
Other Support - During Office Hours	All Applicants	During Civic Centre Office Hours	Inc	Minimum 3 hour call-out fee of \$300 and an additional \$100 for each part hour thereafter

BUILDING AND DEMOLITION APPROVALS

Building Approvals				
BUILDING APPLICATION - CERTIFIED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	\$105.00
Class 1 or Class 10 Buildings	All Applicants	0.19% of GST inclusive value of works as determined by City but not less than \$105.	Exc	0.19% of GST inc value of works, but not less than \$105
Class 2 - 9 Buildings	All Applicants	0.09% of GST inclusive value of works as determined by City but not less than \$105	Exc	0.09% of GST inc value of works, but not less than \$105
BUILDING APPLICATION - UNCERTIFIED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	\$105.00
Class 1 or Class 10 Buildings	All Applicants	0.32% of GST inclusive value of works as determined by City but not less than \$105	Exc	0.32% of GST inc. value of works, but not less than \$105
BUILDING APPROVAL CERTIFICATES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Approval - Extend Effective Time	All Applicants	Minimum Fee	Exc	\$105.00
Occupancy Permit for Completed Building	All Applicants	Minimum Fee	Exc	\$105.00
Occupancy Permit for Registration of Strata Scheme	All Applicants	Minimum Fee	Exc	\$105.00
Occupancy Permit for Plan of Re-Subdivision	All Applicants	Minimum Fee	Exc	\$105.00
Modify Occupancy Permit for Temporary Additional Use of Building	If Applicable	Minimum Fee	Exc	\$105.00
Replacement Occupancy Permit - Existing Building	If Applicable	Minimum Fee	Exc	\$105.00
Replacement Occupancy Permit - Permanent Change of a Building's Classification or Use	If Applicable	Minimum Fee	Exc	\$105.00

BUILDING APPROVAL CERTIFICATES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Temporary Occupancy Permit - Incomplete Building	If Applicable	Minimum Fee	Exc	\$105.00
Occupancy Permit - Building with Unauthorised Work	If Applicable	Minimum Fee	Exc	\$105.00
Occupancy Permit - Building with Unauthorised Work Having been Done	If Applicable	0.18% of GST inclusive value of works as determined by City.	Exc	0.18% of GST inc value of works
Occupancy Permit - Extend Effective Time	If Applicable	Minimum Fee	Exc	\$105.00
RETROSPECTIVE APPROVALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Minimum Fee	Exc	\$105.00
Class 1 or Class 10 Building - Unauthorised Work	All Applicants	0.38% of GST inclusive value of works as determined by City but not less than \$105	Exc	0.38% of GST inc value of works
Strata Unit	All Applicants	Minimum Fee	Exc	\$115.00
Strata Unit	All Applicants	Per Unit with 10 Unit Minimum	Exc	\$11.60
DEMOLITION APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Minimum Fee	Exc	\$105.00
Class 2 - 9 Buildings	All Applicants	\$105.00 Per Storey	Exc	\$105.00
Demolition Bond	All Applicants	Refundable provided there is no damage to City property.	Exc	\$750.00
Demolition Approval - Extend Effective Time	If Applicable	Minimum Fee	Exc	\$105.00

Building Related Fees

BUILDING SERVICES LEVY

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

BCTIF LEVY

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Payable on ALL Applications	All Applicants	0.20% of GST inclusive value of works over \$20,000	Exc	0.20% of GST inc value of works

ROAD RESERVE ACCESS BONDS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Single House - Minor Works less than \$12,000	All applicants	Refundable provided there is no damage to City property	Exc	\$500.00
Single House - Medium works equal to or greater than \$12,000 but less than \$22,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$1,000.00
Single House - Works equal to or greater than \$22,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$2,200.00
Up to 3 Grouped Dwellings or Single House on Corner Lot	All Applicants	Refundable provided there is no damage to City property.	Exc	\$3,000.00

ROAD RESERVE ACCESS BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
More than 3 Grouped dwellings or commercial developments	All Applicants	Refundable provided there is no damage to City property.	Exc	\$4,400.00
Site Inspection Fee	All Applicants	Per Bond	Inc	\$160.00

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

TRAFFIC MANAGEMENT / MODELLING

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

FOOD LICENCING AND FOOD SAFETY

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

ALFRESCO DINING

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

Advisory & Sampling Services**FOOD & WATER**

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

INSPECTORIAL SERVICES

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

WASTE MANAGEMENT

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

Recycling Centre - General Waste				
RESIDENT ACCESS (PROOF REQUIRED)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Resident User	Per Vehicle Entry	Inc	\$50.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$95.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$145.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Resident User	Per Vehicle Entry	Inc	\$210.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$280.00
NON RESIDENT ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$55.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$105.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$165.00
Trailer, Utility or Van - To 6 cubic metre or 750Kg	Non Resident User	Per Vehicle Entry	Inc	\$240.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$320.00
Recycling Centre - Specified Items				
ALL SPECIFIED ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Car Tyres - Max 4	All Users	Per Tyre	Inc	\$15.00
Light Truck Tyres - Max 4	All Users	Per Tyre	Inc	\$25.00
Car Tyres with Rim Attached	All Users	Per Tyre	Inc	\$17.00
Waste Oil - Under 40 Litres	All Users	Per Litre	Inc	No additional charge
Waste Oil - Over 40 Litres	All Users	Per Litre	Inc	\$0.25
Untamminated Cardboard	All Users	Per Instance	Inc	No additional charge

ALL SPECIFIED ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Mattress	All Users	Each	Inc	\$29.00
Mattress - 2	All Users	Each	Inc	1 general tip pass
TV or Computer Monitors	All Users	Each	Inc	No additional charge

VENUE HIRE

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

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

JOHN MCGRATH PAVILION ONLY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Pavilion 2 - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$44.00
Pavilion 2 - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$47.00
Pavilion 2 - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$52.00
Pavilion 2 - Social Use (weddings, parties, quiz nights etc)	Commercial	Per Hour	Inc	\$62.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$37.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$48.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$64.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$62.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Commercial	Per Hour	Inc	\$72.00
MANNING MEETING ROOM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Rooms - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$27.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$25.00
Meeting Rooms - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$18.00

Hall Hire - Related Fees

VENUE BONDS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Key/swipe Card Bond	All Users	Refundable	Exc	\$50.00
Venue Bond - Basic, less than 100 people, no kitchen	All Users	Refundable	Exc	\$550.00
Venue Bond - Type 1 Activity, over 100 people with kitchen	All Users	Refundable	Exc	\$1,000.00
Venue Bond - Type 2 Activity with alcohol	All Users	Refundable	Exc	\$2,000.00

VENUE HIRE ADMINISTRATION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Call Out Fee	All Users	Per Instance	Inc	\$60.00
Event Administration Fee	All Applicants	Per Booking	Inc	\$60.00
Change to Booking Fee	If Applicable	Per Booking	Inc	\$60.00
Storage Fee	If Applicable	Per Booking	Inc	\$30.00
Cleaning Fee - basic	All Users	Per Occasion	Inc	\$50.00
Cleaning Fee - Type 1 Activity with less than 100 people using kitchen	All Users	Per Occasion	Inc	\$100.00 - \$200.00
Cleaning Fee - Type 2 Activity with alcohol	All Users	Per Occasion	Inc	\$200.00 - \$300.00
Late Booking Fee	All Users	Per Instance	Inc	\$60.00
Booking Cancellation Fee	All Users	Per Instance	Inc	\$60.00
Replacement Security Swipe	All Users	Per Instance	Inc	\$50.00

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

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

GEORGE BURNETT LEISURE CENTRE

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

COURT HIRE - RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sport Hall Storage	All Users	Per Use	Inc	\$35.00
EQUIPMENT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Badminton Racquet Hire	All Users	Per Item - Per Use	Inc	\$6.00
Yoga Mat Hire	All Users	Per Item - Per Use	Inc	\$6.00
Basketball Hire	All Users	Per Item - Per Use	Inc	\$6.00
Volleyball Hire	All Users	Per Item - Per Use	Inc	\$6.00
Soccer Ball & Goals	All Users	Per Item - Per Use	Inc	\$6.00

Room Hire				
SEMINAR ROOMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Seminar Room 1 & 2 - Off Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$24.00
Seminar Room 1 & 2 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$32.00
Seminar Room 1 & 2 - Off Peak Period	Social Activities	Per Hour	Inc	\$34.00
Seminar Room 1 & 2 - Peak Period	Social Activities	Per Hour	Inc	\$42.00
MEETING ROOMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Room 3 & 4 - Off Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$18.00
Meeting Room 3 & 4 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$23.00
Meeting Room 3 & 4 - Off Peak Period	Social Activities	Per Hour	Inc	\$23.00
Meeting Room 3 & 4 - Peak Period	Social Activities	Per Hour	Inc	\$31.00

Room Hire - Related Fees

EQUIPMENT HIRE

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

HIRE ADMINISTRATION

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

RESERVES HIRE

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

Recreation (passive) Reserves

RESERVE HIRE - INDIVIDUALS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site	Individual / Unincorporated Group	Less than 30 People	Inc	Free
Exclusive Site	Individual / Unincorporated Group	Less than 30 People	Inc	\$65.00
Exclusive Site	Individual / Unincorporated Group	30 - 80 People	Inc	\$160.00
Exclusive Site	Individual / Unincorporated Group	80 - 200 People	Inc	\$265.00
Exclusive Site	Individual / Unincorporated Group	200 - 500 People	Inc	\$530.00
Exclusive site	Individual / Unincorporated Group	More than 500 People	Inc	Negotiated
Foreshore Path - up to 100 people	Individual / Unincorporated Group	Up to 100 People	Inc	\$102.00
Foreshore Path - 101 to 500 people	Individual / Unincorporated Group	101 to 500 People	Inc	\$153.00
Foreshore Path - 501 to 1,000 people	Individual / Unincorporated Group	501 to 1,000 People	Inc	\$204.00
Foreshore Path - more than 1,000 people	Individual / Unincorporated Group	More than 1,000 People	Inc	\$255.00

RESERVE HIRE - INCORPORATED NFP

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	Free
Exclusive Site	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	\$60.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	30 - 80 People	Inc	\$80.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	80 - 200 People	Inc	\$163.00

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

Recreation (passive) Reserves - Related Fees

EVENT FEES

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Turf Maintenance Cost for large scale events/activities held on City reserves	All Applicants	Per Booking	Inc	\$8,000 per hectare pro-rata
Event Administration Fee	All Applicants	Per Booking	Inc	\$60.00
Late Booking Fee	If Applicable	Per Booking	Inc	\$60.00
Change to Booking Fee	If Applicable	Per Booking	Inc	\$60.00
Cancellation Fee	If Applicable	Per Booking	Inc	\$60.00
City Ranger Fee	If Applicable	Late Finish / Amplified Music	Inc	\$286.00
Car / Motor Bike Shows	If Applicable	Per Zone - Some Restrictions	Inc	\$321.00
Car Parking	If Applicable	Per Zone - Some Restrictions	Inc	\$321.00
Function Set Up or Load Out Fee	If Applicable	50% of Site Fee Per Day	Inc	Negotiated
Commercial Filming on Reserve	If Applicable	Per Booking	Inc	\$300.00
Bin Fee - 1 bin required per 30 people (4 bins max)	If Applicable	Per Booking	Inc	\$36 per bin
Storage Fee	If Applicable	Per Booking	Inc	\$30.00
Alcohol Consumption Permit	Individual / Unincorporated Group	Per Application	Inc	\$63.00

COMMERCIAL OPERATIONS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Licence Fee	All Users	Per Month	Exc	As negotiated
Exclusive Use of Site	All Applicants	Per Booking Period	Inc	As negotiated

RESERVE BONDS

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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RESERVE BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Park Restoration Bond - \$250 Minimum	All Applicants	Individually Assessed \$250 Min	Exc	Negotiated
Site Inspection - to prevent damage to parks for marquees over 3m sq	All Applicants	Per Application	Exc	\$122.00
Site Inspection - for damage to parks infrastructure	All Applicants	Per Application	Exc	\$122.00
PRIVATE VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per Day - Non Refundable	Inc	\$170.18
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$180.31
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$288.71
Bond - Car, Van or Utility	All Applicants	Per Day - Refundable	Exc	\$557.15
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Refundable	Exc	\$1,114.30
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Refundable	Exc	\$1,671.45
COMMERCIAL VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per Day - Non Refundable	Inc	\$180.31
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$226.91
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$340.37
Fee - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Inc	\$577.41
Fee - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$855.99
Bond - Car or Van or Utility	All Applicants	Per Day - Non Refundable	Exc	\$557.15

COMMERCIAL VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$1,114.30
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Exc	\$1,671.45
Bond - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Exc	\$2,228.60
Bond - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$2,785.75
Bond - Extended Period	All Applicants	Extended Period	Exc	Negotiated

Golf Course				
GREEN FEES - STANDARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Footgolf - 18 holes, Adult	Adults	Per round	Inc	\$15.00
Footgolf - 18 holes, Family	Family (2 adults and 2 children)	Per round	Inc	\$45.00
Weekdays - 9 Holes	All Users	Per Round	Inc	\$24.50
Weekdays - 18 Holes	All Users	Per Round	Inc	\$32.00
Weekdays - Changeover	All Users	Per Round	Inc	\$7.50
Weekdays Off-peak Promotional - 9 Holes	All Users	Per Round	Inc	\$15.50
Weekends - 9 Holes	All Users	Per Round	Inc	\$27.50
Weekends - 18 Holes	All Users	Per Round	Inc	\$41.00
Weekends - Changeover	All Users	Per Round	Inc	\$13.50
GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Renovation Period - 9 Holes	All Users	Per Round	Inc	\$19.50
Weekdays Renovation Period - 18 Holes	All Users	Per Round	Inc	\$27.00

GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Renovation Period - Changeover	All Users	Per Round	Inc	\$7.50
Weekends Renovation Period - 9 Holes	All Users	Per Round	Inc	\$22.50
Weekends Renovation Period - 18 Holes	All Users	Per Round	Inc	\$35.50
Weekends Renovation Period - Changeover	All Users	Per Round	Inc	\$13.00
Weekdays Minor Works - 9 holes	All Users	Per Round	Inc	\$22.50
Weekdays Minor Works - 18 holes	All Users	Per Round	Inc	\$30.00
Weekends Minor Works - 9 holes	All Users	Per Round	Inc	\$25.50
Weekends Minor Works - 18 holes	All Users	Per Round	Inc	\$39.00
Weekdays Minor Works Students or Seniors - 9 Holes	Students / Senior	Per Round	Inc	\$16.50
Weekdays Minor Works Students or Seniors - 18 Holes	Students / Senior	Per Round	Inc	\$23.00
GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Students or Seniors - 9 Holes	All Users	Per Round	Inc	\$17.50
Teaching Access to Course	Users under an instruction program	Off-peak access for up to 9 holes for play as part of education program	Inc	\$8.00
Footgolf - 18 holes	U18 and students	Per round	Inc	\$10.00
Weekdays Students or Seniors - 18 Holes	All Users	Per Round	Inc	\$25.00
Weekdays Students or Seniors - Changeover	All Users	Per Round	Inc	\$7.50
Weekdays Renovation Concession - 9 Holes	All Users	Per Round	Inc	\$13.50
Weekend Off-Peak promotional - 9 Holes	All Users	Per Round	Inc	\$15.50
Weekdays Renovation Concession - 18 Holes	All Users	Per Round	Inc	\$21.00
Weekdays Renovation Concession - Changeover	All Users	Per Round	Inc	\$7.50

South Perth Skate Park

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

GBLC Bike Circuit Track

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

Personal Trainers

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

MISCELLANEOUS HIRE

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

LIBRARY SERVICES

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

PROMOTIONAL ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Book Sales - AF / ANF, Paperback	All Users	Per Item	Inc	\$2.00
Book Sales - AF / ANF, Hardback	All Users	Per Item	Inc	\$4.00
Book Sales - Junior	All Users	Per Item	Inc	\$2.00

Services				
DOCUMENT REPRODUCTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
BW Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$0.20
BW Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$0.40
Colour Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$1.00
Colour Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$1.50
LAMINATING & BINDING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Laminating - A4 Sized Item	All Users	Per Item	Inc	\$3.00
Laminating - A3 Sized Item	All Users	Per Item	Inc	\$5.00
LOCAL HISTORY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Old Mill Tour	Institutional and Group Booking Tours	Per Person	Inc	\$2.00
Old Mill - Promotional Light Display	All Users	Per Programme	Inc	\$330.00
Library and Local History Promotional Sale Items	As Advertised	Per Item	Inc	\$2.00 - \$20.00
Digital Image CD or USB	All Users	Per CD or USB	Inc	\$6.00
Digital Images - Not for Profit Use	All Users	Per Image	Inc	\$5.00
Digital Images - Commercial Use	All Users	Per Image	Inc	\$60.00
Oral History CD or USB	All Users	Per CD or USB	Inc	\$6.00

LOCAL HISTORY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Research Fee - Not for Profit	All Users	First 30 Minutes Free	Inc	Free
Research Fee - Not for Profit	All Users	Per Hour - After 30 Minutes, Maximum 2 Hours	Inc	\$30.00
Research Fee - Commercial	All Users	Maximum of 2 Hours	Inc	\$80.00
SALE OF BOOKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Book Club Titles	All Users	Per Item	Inc	From \$5.50
Peninsula City - Soft Back Copy	All Users	Per Item	Inc	\$25.00
Peninsula City - Hard Back Copy	All Users	Per Item	Inc	\$40.00
Looking Back at Old South Perth	All Users	Per Item	Inc	\$20.00

ANIMAL CONTROL

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

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

Cats				
CAT REGISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sterilised Animal - 1 Year	Non Pensioner Owner	Per Cat	Exc	\$20.00
Sterilised Animal - 3 Years	Non Pensioner Owner	Per Cat	Exc	\$42.50
Sterilised Animal - Lifetime	Non Pensioner Owner	Per Cat	Exc	\$100.00
Sterilised Animal - 1 Year	Pensioner Owner	Per Cat	Exc	\$10.00
Sterilised Animal - 3 Years	Pensioner Owner	Per Cat	Exc	\$21.50
Sterilised Animal - Lifetime	Pensioner Owner	Per Cat	Exc	\$50.00
CAT CONTROL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Cat Vet Voucher	All Applicants	Each	Inc	At cost
Consent to Keep more than 2 Cats	All Applicants	Per Application	Exc	\$100.00
Sale of Cat	All Applicants	Per Cat - Includes Sterilisation	Inc	\$200.00
Microchip on Sale of Cat	All Applicants	Per Instance	Inc	\$50.00
Application to Breed Cats	All Applicants	Per Instance	Inc	\$100.00

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

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

PARKING

Parking Management				
HIRE OF PARKING BAYS - GENERAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
5 Metre Marked Bay - Monday to Sunday	All Applicants	Per Day	Inc	\$8.00
5 Metre Timed Bay - Monday to Sunday	All Applicants	Per Day	Inc	\$8.00
Establishment Fee - General	All Applicants	Per Agreement	Exc	\$100.00
CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 5 - Heritage House Mends St	All Users	Marked Bays Only	Inc	No charge
No 7 - Angelo St	All Users	Mon to Sun	Inc	First 2 Hours free, \$2.50 per hour thereafter
No 8 - South Perth Senior Citizens Centre	All Users	Marked Bays Only	Inc	No charge
No 9 - South Perth Community Centre - Lower	All Users	Marked Bays Only	Inc	No charge
No 10 - Civic Centre	All Users	Marked Bays Only	Inc	No charge
No 12 - Mill Point Jet Ski	All Users	Marked Bays Only	Inc	First hour free, \$2.00 per hour thereafter, \$8.00 all day
No 13 - Melville Place	All Users	4 Hour Limit - Marked Bays Only	Inc	No charge
No 14 - Boatshed Cafe	All Users	Marked Bays Only	Inc	First hour free, \$2.00 per hour thereafter, \$8.00 all day
No 16 - Hurlingham Rd	All Users	Hourly Rates as Marked	Inc	No charge
No 17 - Ellam St	All Users	Marked Bays Only	Inc	No charge
No 18 - Collins St	All Users	Marked Bays Only	Inc	No charge
No 19 - Pilgrim St	All Users	Marked Bays Only	Inc	No charge
No 20 - Hensman St	All Users	Marked Bays Only	Inc	No charge

CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 21 - Morris Mundy Reserve	All Users	Marked Bays Only	Inc	No charge
No 22 - Comer Reserve - Melville Parade	All Users	Marked Bays Only	Inc	No charge
No 23 - Comer Reserve - Eric St	All Users	Marked Bays Only	Inc	No charge
No 24 - Olive's Reserve	All Users	Marked Bays Only	Inc	No charge
No 25 - Gentilli Place Boat Ramp	All Users	Marked Bays Only	Inc	No charge
No 26 - Bill Grayden Reserve	All Users	Marked Bays Only	Inc	No charge
No 27 - Thelma St East	All Users	Marked Bays Only	Inc	No charge
No 28 - Thelma St West	All Users	Marked Bays Only	Inc	No charge
No 29 - Collier Park Golf Course	All Users	Marked Bays Only	Inc	No charge
No 30 - George Burnett Leisure Centre	All Users	Marked Bays Only	Inc	No charge
No 31 - Manning Tennis Club	All Users	Marked Bays Only	Inc	No charge
No 32 - Manning Community Centre	All Users	Marked Bays Only	Inc	No charge
No 33 - Manning Senior Citizens Centre	All Users	Marked Bays Only	Inc	No charge
No 34 - Challenger Reserve	All Users	Marked Bays Only	Inc	No charge
No 35 - Welwyn Avenue Shopping Centre	All Users	Marked Bays Only	Inc	No charge
No 36 - Curtin University Rowing Club	All Users	Marked Bays Only	Inc	No charge
No 37 - Amherst St	All Users	Marked Bays Only	Inc	No charge
No 38 - Old Manning Library	All Users	Marked Bays Only	Inc	No charge
No 39 - Penrhos College	All Users	Marked Bays Only	Inc	No charge
No 3 - Windsor Park - Labouchere Rd	All Users	Hourly Rates as Marked	Inc	First hour free, \$3.00 per hour thereafter
No 6 - Richardson Reserve	All Users	Hourly Rate	Inc	First hour free, \$2.50 per hour thereafter, \$8.00 all day

CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 15 - Coode St Boat Ramp	All Users	Hourly Rates as Marked	Inc	\$2.00 per hour, \$8.00 all day
SPE 3 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$3.00 per hour thereafter
SPE 4 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$3.00 per hour thereafter
No 2 - Zoo Parking - Mill Point Rd	All Users	Day and Night Rate	Inc	\$6.00 per day, \$2.60 per hour (night)
SPE 11 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$3.00 per hour thereafter
No 11 - Miller's Pool	All Users	Marked Bays Only	Inc	First hour free, \$2.00 per hour thereafter, \$8.00 all day
ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Melville Parade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.50 per hour thereafter
Darley Street	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$2.50 per hour thereafter
Ray Street	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$2.50 per hour thereafter
Angelo Street	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour, \$6.00 all day
Onslow Street	All Users	Hourly Rates as Marked	Inc	\$2.50 per hour, \$6.00 all day

ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Douglas Ave (North of Mill Point Road)	All Users	Hourly Rates as Marked	Inc	1 hour free, \$2.50 per hour thereafter, \$8.00 all day
SPE 1 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$3.00 per hour thereafter
SPE 2 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$3.00 per hour thereafter
SPE 5 - South Perth Esplanade	All Users	Hourly rate as Marked	Inc	First hour free, \$3.00 per hour thereafter
SPE 6 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First Hour free, \$3.00 per hour thereafter
SPE 7 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$3.00 per hour thereafter
Charles Street - North Side Only	All Users	Hourly Rates as Marked	Inc	1 hour free, \$2.50 per hour thereafter
Hardy Street - North Side Only	All Users	Hourly Rates as Marked	Inc	1 hour free, \$2.50 per hour thereafter
Lyall Street - North Side Only	All Users	Hourly Rates as Marked	Inc	1 hour free, \$2.50 per hour thereafter
Richardson Street - South Side Only	All Users	Hourly Rates as Marked	Inc	1 hour free, \$2.50 per hour thereafter, \$8.00 all day
Bowman Street - North Side Only	All Users	Hourly Rates as Marked	Inc	1 hour free, \$2.50 per hour thereafter
PRIVATE PARKING AGREEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Zoo Parking Agreement	All Users	Per Agreement	Inc	\$20.00

PRIVATE PARKING AGREEMENT

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Establishment Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$215.00
Annual Renewal Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$165.00
Private Parking Sign - Small	All Applicants	Per Sign	Inc	\$50.00
Private Parking Sign - Medium	All Applicants	Per Sign	Inc	\$80.00
Private Parking Sign - Large	All Applicants	Per Sign	Inc	\$175.00
Signage Establishment Fee	All Applicants	Per Sign Erected or Removed	Inc	\$200.00
Establishment Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$515.00
Annual Renewal Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$250.00
Consideration of Review of Infringement	If Applicable	Only where legitimate reason exists	Exc	\$30.00 private property parking only

WORK ZONE AND CONSTRUCTION AREA

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Establishment Fee - Construction and Commercial	All Applicants	Per Agreement	Exc	\$100.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Marked Bay	Inc	\$8.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Timed Bay	Inc	\$8.00

NEIGHBOURHOOD AMENITY

Noise Management				
NOISE MONITORING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Noise monitoring fee per hour where Regulation 18 is approved	All Applicants	Per Application	Exc	\$160.00
NOISE EXEMPTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Noise Regulation 18 Application Fee	All Applicants	Per Application	Exc	\$1,00.00
Noise Regulation 13 Application Fee	All Applicants	Per Application	Exc	\$60.00

Impounded Items				
VEHICLES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vehicle Administration Fee	All Applicants	Per Instance	Exc	\$175.00
Vehicle Towage Fee	All Applicants	Per Instance	Exc	Contract rate
Vehicle Daily Impound	All Applicants	Per Instance	Exc	\$30.00
OTHER ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Impounded Sign	All Applicants	Per Instance	Exc	\$175.00
Impounded Trolley	All Applicants	Per Instance	Exc	\$175.00
Impounded Misc Item	All Applicants	Per Instance	Exc	\$175.00

Firebreaks

FIRE HAZARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Install Fire Breaks	If Applicable	Per Property	Inc	Contract rate

Signage

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

MINOR INFRASTRUCTURE WORKS

Building Related Fees				
MATERIALS ON VERGE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Licence to Store Materials on Verge	If Applicable	Per Month - Per Square Metre	Exc	\$5.00
Retrospective Verge Administration Fee	If Applicable	If No Valid Approval Exists	Exc	\$100.00
SITE INSPECTIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Inspection for Damage to City Infrastructure	All Applicants	Per Half Hour after First Hour	Exc	\$60.00
Site Inspection for Damage to City Infrastructure	All Applicants	Minimum	Exc	\$122.00
Crossings				
CROSSING - CITY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$160.00
Removal of Mountable Kerb	If Applicable	Per Metre - Min Fee \$108	Inc	\$10.13
Install Additional Crossing	All Applicants	Per Crossing	Inc	Contract rate + 10%
Cutting of Concrete	If Applicable	Per Metre - Min Fee \$110	Inc	\$19.75
Relocate Gully or Side Entry Pit	If Applicable	As per Quotation	Inc	Contract rate + 10%
Install Strap Gully	If Applicable	Each	Inc	\$151.95
Replace Existing Slab Path	If Applicable	Per Square Metre - Min Fee \$170	Inc	Contract rate + 10%
Brick Paving Modification	If Applicable	Per Square Metre - Min Fee \$170	Inc	\$49.64

CROSSING - CITY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Reinstatement of Kerb	If Applicable	Per Square Metre - Min Fee \$300	Inc	Contract rate + 10%
Widen Existing Crossing	If Applicable	Per Square Metre - Min Fee \$108	Inc	Contract rate + 10%
Removal of Existing Crossing	If Applicable	Per Crossing	Inc	\$1,500.00 minimum
CROSSING - PRIVATELY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$160.00
Concrete Bullnose to Brick Paved Crossing	If Applicable	Per Crossing	Inc	Contract rate + 10%

Private Drainage Connections				
DRAINAGE CONNECTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$160.00
Design and Installation	All Applicants	Per Quotation	Inc	Contract rate + 10%

Reinstatement Works				
SLAB PATHS - 600 * 600 * 50MM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Relay Slab Paths	All Applicants	Per Slab - Min Fee \$100	Inc	\$10.64
Supply & Lay Slab Path	All Applicants	Per Slab - Min Fee \$130	Inc	\$12.66
SLAB PATHS - 600 * 600 * 75MM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Relay Slab Paths	All Applicants	Per Slab - Min Fee \$135	Inc	\$14.18

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

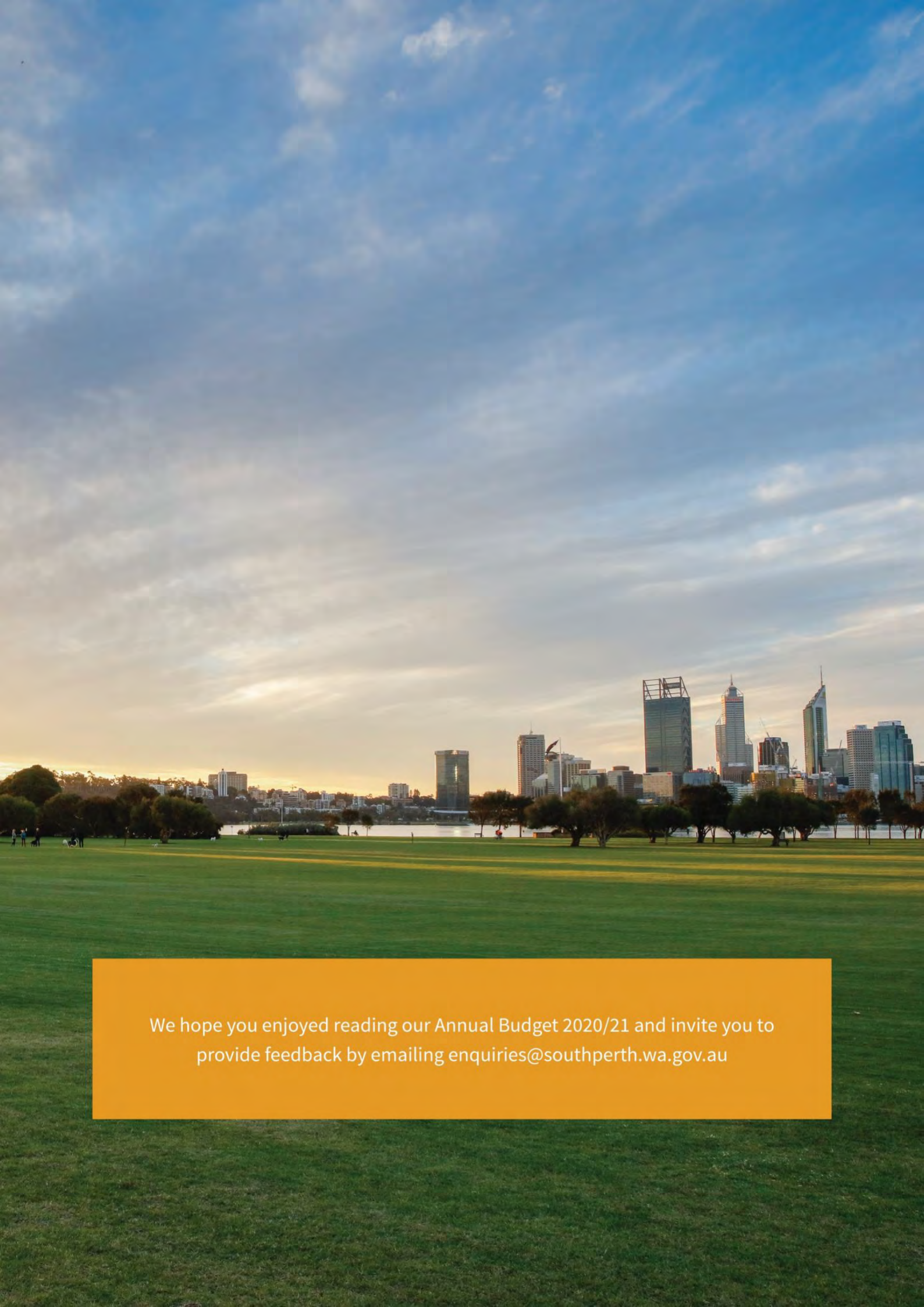
PLANT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Supervision	If Applicable	Per Hour	Inc	\$70.91
DISBURSEMENTS & SUNDRIES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Photographs	If Applicable	Each	Exc	\$5.07
Hazard Reminder Notifications	If Applicable	Each	Exc	\$25.33
Crown Reserve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

STREETSCAPE MANAGEMENT

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

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

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A wide-angle photograph of a lush green lawn in the foreground, with a line of trees and a body of water in the middle ground. In the background, the Perth city skyline is visible, featuring several prominent skyscrapers. The sky is filled with soft, wispy clouds, and the lighting suggests a sunset or sunrise, with a warm glow on the horizon.

We hope you enjoyed reading our Annual Budget 2020/21 and invite you to
provide feedback by emailing enquiries@southperth.wa.gov.au

USEFUL CONTACTS

Civic Centre

9474 0777

📍 Cnr Sandgate St and South Tce,
South Perth WA 6151

Fax 9474 2425

enquiries@southperth.wa.gov.au
southperth.wa.gov.au

Recycling Centre

9474 0970

📍 Hayman Rd and Thelma St, Como
enquiries@southperth.wa.gov.au

Animal Care Facility

9474 0777

📍 199 Thelma St, Como

George Burnett Leisure Centre

9474 0855

📍 Manning Rd, Karawara
leisurecentre@southperth.wa.gov.au

South Perth Library

9474 0800

📍 Cnr Sandgate St and South Tce, South Perth
southperthlib@southperth.wa.gov.au

Manning Library

9474 0822

📍 2 Conochie Crescent, Manning
manninglib@southperth.wa.gov.au

Old Mill

9367 5788

📍 Mill Point Rd, South Perth
oldmill@southperth.wa.gov.au

South Perth Senior Citizens

9367 9880

📍 53 Coode St, South Perth
spsc@bigpond.com

Manning Senior Citizens

9450 6273

📍 3 Downey Dr (off Ley St), Manning
manningseniors@bigpond.com

Graffiti Hotline 1800 007 774

Collier Park Golf Course

9484 1666

📍 Hayman Rd, Como
collierparkgolf.com.au

Collier Park Village

9313 0200

📍 16 Morrison St, Como