

# CITY OF SOUTH PERTH **ANNUAL BUDGET** 2023|24

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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## 1. INTRODUCTION

The preparation of the Annual Budget is both a statutory requirement of the Local Government Act 1995 and an essential financial management practice. The annual budget is guided by the 10-year Strategic Community Plan (SCP), which involves significant community consultation every four years when undertaking a major review. The revised City of South Perth SCP 2021-2031 was adopted by Council in December 2021. The SCP guides the development of a Corporate Business Plan (CBP) that describes the services, projects and measures for the next four years working to achieve the strategic vision. The long-term financial plan, asset management plans and workforce plan inform the SCP, CBP and annual budget, with outcomes contained in the Annual Report. The annual budget has been prepared in accordance with the requirements of Part 3 of the Local Government (Financial Management) Regulations 1996.

### 1.1 OPERATING REVENUE AND EXPENDITURE

Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2023/24 includes Revenue (Operating) of \$69.30m, Expenses (Operating) of \$70.36m and Non-operating, grants, subsidies and contributions income of \$2.41m.

#### Rates

Council has adopted budgets with rate rises totalling only 5.5% over the past four years, well below the Perth March CPI of 11.8% for the same period. This was Council's response to a series of rate rises in previous years that were in excess of CPI to fund rapidly increasing expenditure. The current Council has worked with administration to reign in expenditure growth, keeping expenditure growth (excluding underground power and interest) below CPI with forecast operating expenditure for 2023/24 being \$69.9m compared to 2018/19 of \$61.6m (a rise of 13.5%). March CPI (year on year) over this period is 17.6%, representing a real reduction in expenditure of 4.1% or \$2.5m, a significant achievement given the continued high inflationary pressures of the last two years. Whilst this has been achievable primarily through identifying operational efficiencies, there has also been some reduction in service levels.

The current high inflationary period has seen City costs increase considerably with the March CPI figure for Perth being 5.8% (following on from a decades high 7.6% in the previous year). The City always looks to absorb costs through increased efficiency, the recent budget workshops with Council and City staff have highlighted that whilst some proportion of additional costs can be absorbed, totally absorbing costs at this level is not possible without significant reductions in service delivery or long-term impacts on the City's ability to renew and replace its assets.

Accordingly, this budget is framed with the City's long-term financial sustainability in mind and focuses on the need to reduce the City's ongoing operating deficit whilst continuing to deliver the level of service expected by the Community. The overall rate rise is recommended at 5%, well below the Perth March CPI rate of 5.8%. It should be noted that the initial suggestion put forward by administration was for a 6% rise, however, as a result of workshops between staff and Council, this has been reduced to 5% without significantly impacting on current service levels.

Rate modelling was also carried out at levels below 5% and whilst a lower rate rise may be welcomed by residents in the short term, it needs to be recognised that a 1% reduction in this proposed increase will save the average ratepayer only approximately \$20 per year (or 40 cents per week). However, it will result in approximately \$380k less revenue to the City, or in excess of \$1.9m over the next five years, potentially delaying planned renewal programs such as roads, footpaths, buildings and playgrounds.

This year, all properties within the City of South Perth were subject to a revaluation carried out by the Valuer General as per the legislated 3 year cycle of revaluations. This revaluation results in movements in the Gross Rental Value of each property and therefore adds significant complexity to the rate setting process.

### **Minimum Rates**

Section 6.35 (4) of the Local Government Act 1995 provides for Local Governments to set a minimum rate. This minimum rate should reflect a reasonable contribution to the provision of services and facilities. No more than 50% of properties within the district are allowed to be on the minimum rate.

The proposed minimum rate for 2023/24 is \$1,170, the City of South Perth minimum rate for 2022/23 was set at \$1,080, which placed approximately 18% of the City's rateable properties on the minimum. In comparison, the City of Nedlands has a minimum rate of \$1,484 and the City of Subiaco \$1,190. These local governments have around 16% of their rateable properties on the minimum rate. Interestingly even local governments with a much lower SEIFA score (suggesting a lower capacity to pay) such as Kwinana (\$1,126) and Armadale (\$1,242) have higher minimum rates than South Perth.

Whilst the proposed increase to the minimum rates is 8.3%, this will mean an increase of only \$90 per year or approximately \$1.73 per week for these properties. However, it should be noted that over the past 5 years the increase to the minimum rate have kept up with inflation but have not exceeded inflation. City analysis shows over 70% of properties currently on the minimum rate, are properties not lived in by the owner. These properties are likely able to claim rates as tax deduction against income earned.

### **Waste Service Charge**

The second largest recurring revenue component is the waste service charge. The standard waste service charge for domestic rubbish for the Annual Budget 2023/24 will increase to \$375, \$516 for non-rateable properties, only the second increase in five years. Whilst this charge still remains one of the lowest in the metropolitan area, the increase, well below the CPI over the five-year period, is required to cover the additional costs that will be incurred due to the higher waste contract price including the significant increases in labour, fuel and recycling costs.

### **Employee Information**

Employee costs constitute approximately 39% of the City's annual expenditure. This is a cost that has been managed closely over the past few years with the number of full time equivalent (FTE) positions held stable for the past six years.

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

The total payroll budget has increased to make allowances for a 2.75% pay increase (well below the March CPI figure of 5.8%) as per the City's Enterprise Agreement (EA), negotiated in 2022, and the legislated 0.5% increase in Superannuation Guarantee from 10.5% to 11%.

Employee costs also include the allocation of workers compensation insurance approximating \$400k.

Following salary and wages, materials and contracts forms the next major Operating Expenditure component, together these fund most of the service delivery to our community.

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

The City will levy the third instalment (out of five) for the Collier and Manning Underground Power service charge adopted in 2021/22 Budget on the rates notice for the 2023/24 financial year. For South Perth/Hurlingham, the City will levy the second instalment out of five for the Underground Power service charge adopted in the 2022/23 Budget on the rates notice for the 2023/24 financial year.

The remaining underground power project, Kensington (East and West), is being progressed by Western Power and it is envisaged that it will form part of the Annual Budget 2024/25. Should Kensington proceed, the ambition to provide underground power to the whole of City, established by Council in 1996 will have been achieved.

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

### **Budget Development**

The Operating Budgets are developed in response to the Council approved strategies, as described in the SCP. Management Budgets are considered by each of the City's business units, aligned to each business unit plan and the CBP. Budgets are then approved by City Executive to be presented for Councils' consideration.

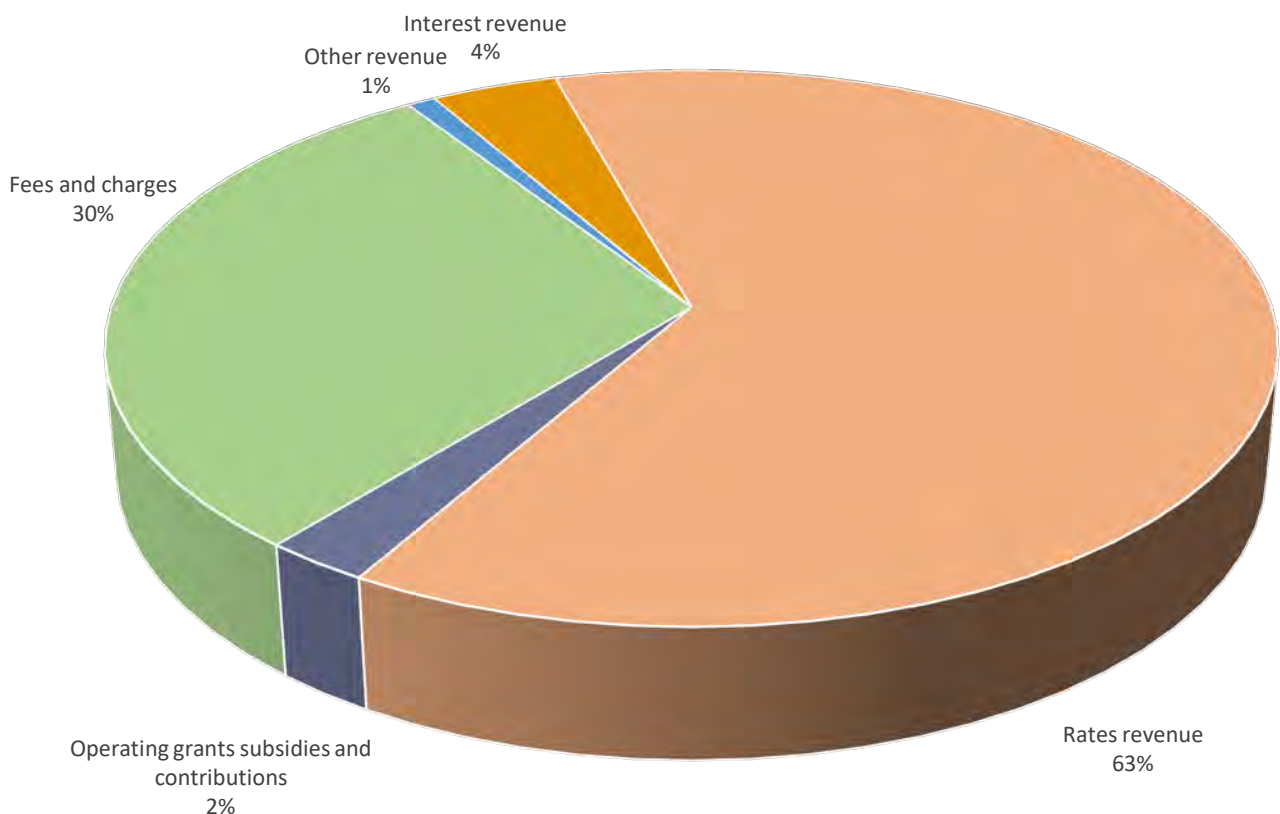
Given the complexity of this year’s budget, the City held four workshops with elected members to fully explain the City’s long term financial position and explain the importance of putting in place measures in this budget to help restore the City’s financial position over the longer term.

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

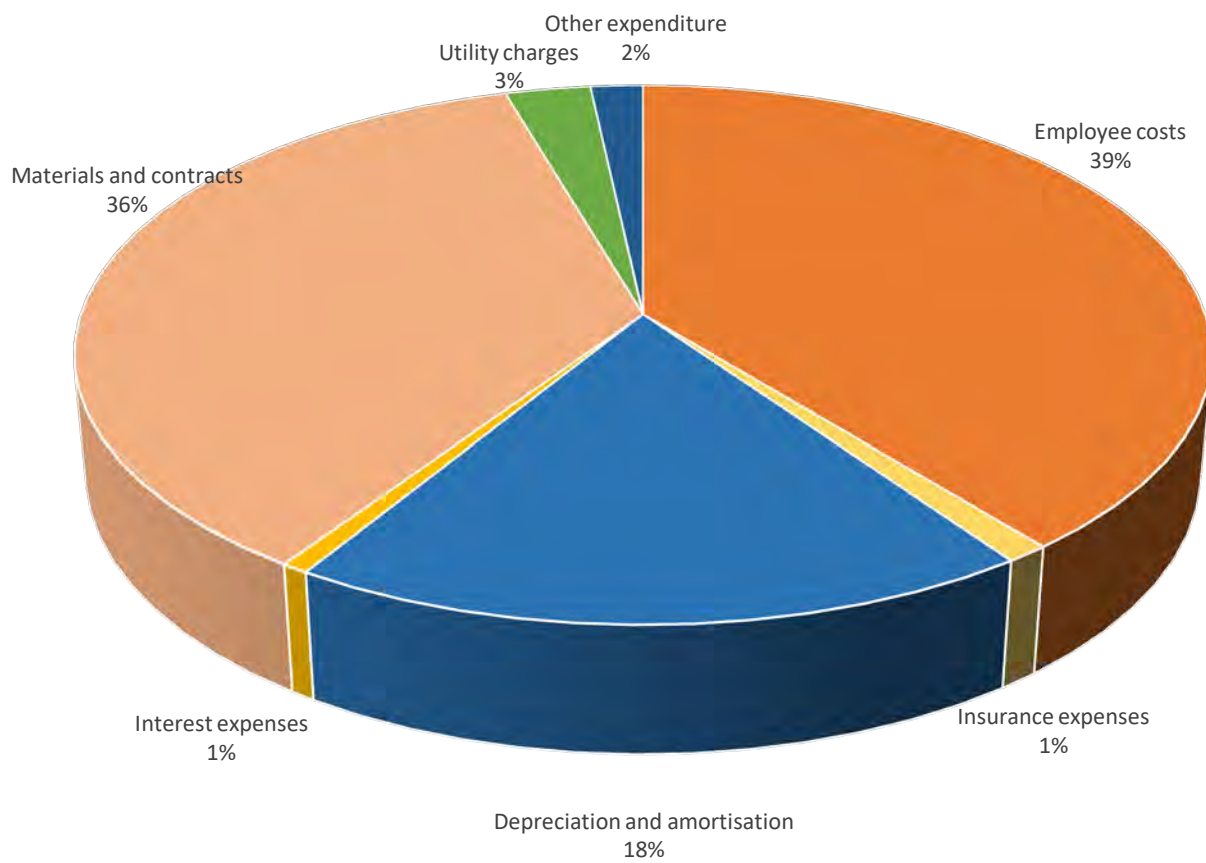
Council Concept Briefings (Budget Workshops) are conducted in order to prepare the Budget with input from Elected Members for adoption at the June Ordinary Council Meeting. Each Budget must be adopted by an Absolute Majority of Council.

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

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



Operating Revenue



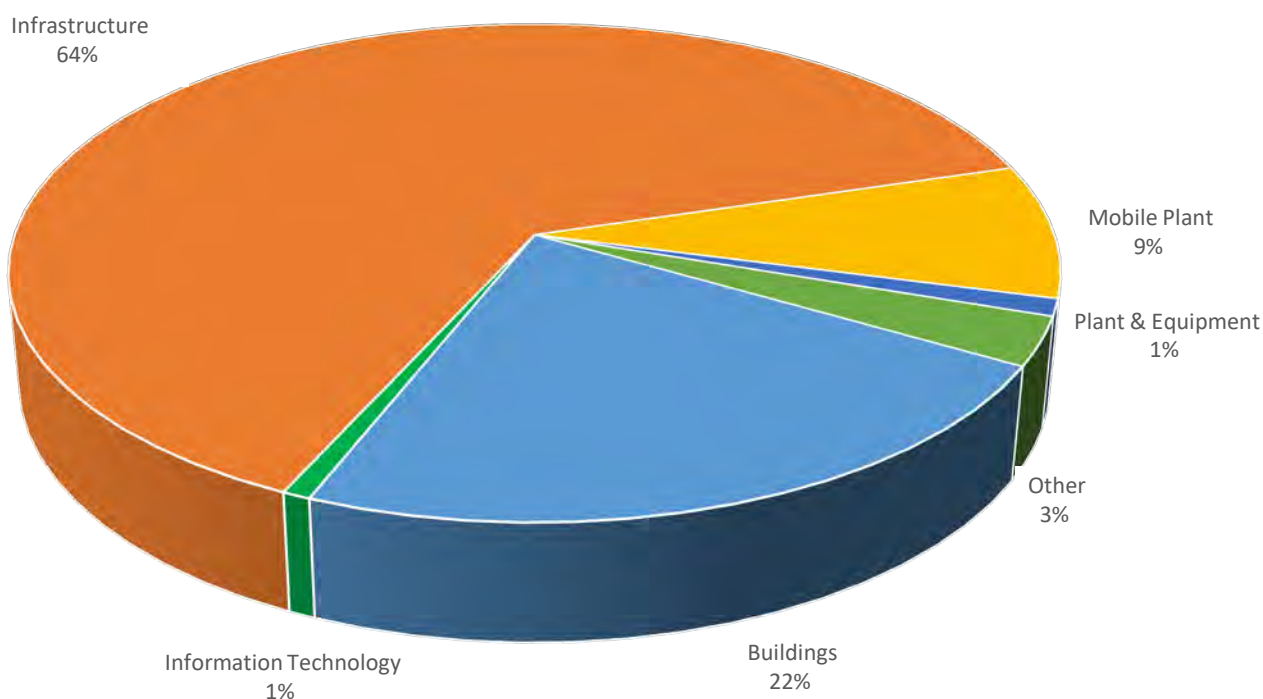
Operating Expenditure



## 1.2. CAPITAL EXPENDITURE

The 2023/24 Capital Works program totals of \$14.76m, funded from Grants/Trade-ins (\$2.69m), Reserves (\$0.96m) and Municipal funds (\$11.11m). 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 2023/24 Capital Budget focusses on renewal of community assets, primarily infrastructure such as roads, pathways and drainage infrastructure.



Capital Expenditure

## 1.3. Repayment of Loan Borrowings to Collier Park Village Residents Offset Reserve

In accordance with the 2022/23 budget, the Collier Park Village Residents Offset Reserve advanced \$6,072,060 in 2022/23 as a loan to the municipal fund for the purpose of funding the South Perth/Hurlingham Underground Power project. Repayments are made in quarterly instalments of approximately \$416,800 over 4 years with interest payable back to the Reserve at the equivalent WATC rate (less the Government Guarantee Fee of .7%). These transactions are shown as part of the Reserve movements in the 2023/24 budget.

## 2. BUDGET COMPONENTS

The 2023/24 Annual Budget as amended had the following components adopted by Council, these being:

- 1a. a General Rate in the Dollar of .0730665 cents is applied to the Gross Rental Value (GRV) of all rateable property within the City for the year ending 30 June 2024;
- b. a Minimum Rate of \$1,170 be set for the year ending 30 June 2024 notwithstanding the General Rate set out in part (a) above;
- c. the following Waste Service Charges be applied for the year ending 30 June 2024:
  - i. a standard Waste Service Charge of \$375;
  - ii. a non-rateable property Waste Service Charge of \$516;
- d. the Swimming Pool Inspection Fee for the year ending 30 June 2024 of \$58.45;
- e. Rates be set for payment of rates by instalments:

Two instalments

First instalment	18 August 2023
Second instalment	9 November 2023

Four instalments

First instalment	18 August 2023
Second instalment	18 October 2023
Third instalment	18 December 2023
Fourth instalment	19 February 2024

- f. an Administration Charge of \$12.00 per instalment for payment of rates and charges by instalments be applied to the second, third and fourth instalment in accordance with Section 6.45(3) and (4) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996;
- g. an Interest Rate of 5.5% be imposed on payment by instalments, to apply to the second, third and fourth instalment in accordance with Section 6.45(3) of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996;
- h. an Interest Rate of 11% be imposed on overdue rates in accordance with Section 6.51(1) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996;

- i. an Interest Rate of 11% be imposed on unpaid 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 11% maybe imposed on outstanding debtors in accordance with Section 6.13(1) of the Local Government Act 1995.
- k. a Monthly Maintenance Fee of \$480.00 (treated as 'Input Taxed' for the purposes of the GST) is applied to all units in the Collier Park Village for the period July 2023 to June 2024 inclusive (noting that this represents zero increase);
- l. the Statutory Annual Budget for the year ending 30 June 2024 comprising Section 2 of the 2023/24 Annual Budget as distributed with this Agenda and tabled at this meeting, be adopted;
- m. the Management Budget Schedules for the financial year ending 30 June 2024 as set out in Section 3 of the Annual Budget be endorsed;
- n. the Capital Expenditure Budget for the financial year ending 30 June 2024 as set out in Section 2, Note 4 of the Annual Budget be adopted;
- o. the Reserve Fund transfers for the financial year ending 30 June 2024 as set out in Section 2, Note 7 of the Annual Budget be approved;
- p. the Schedule of Fees and Charges as set out in the Fees and Charges Schedule for the year ending 30 June 2024 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 2023/24 Schedule of Fees and Charges is 1 July 2023.
- 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. Levy instalment three out of five of the UGP service charges on the owners of properties within the Collier area bounded by Canning Highway, Ryrie Avenue, Blamey Place and South Terrace, as imposed by the 2021/22 Budget.
- t. Levy instalment three out of five, of the UGP service charges on the owners of properties within the Manning area bounded by Manning Road, Kwinana Freeway, Hope Avenue and Challenger Avenue, as imposed by the 2021/22 Budget.
- u. Levy instalment two out of five, of the UGP service charges on the owners of properties within the South Perth/Hurlingham area bounded by Canning Highway, Douglas Avenue, Ellam Street and the Swan River Foreshore, as imposed by the 2022/23 Budget.
- v. That Council confirms that, in relation to the Underground Power (UGP) service charges imposed on the owners of properties within the Collier area bounded by Canning



Highway, Ryrie Avenue, Blamey Place and South Terrace for the year ended 30 June 2022, the references in Council Resolution 0621/104 in paragraph 1(d)(i)-(iv) to –

‘Network charge of \$\_\_\_\_\_ for Residential and Commercial properties per unit or dwelling with a GRV of \$\_\_\_\_\_ ...’

has been implemented (and was intended to be implemented) on the basis that, in respect of a property having multiple units or dwellings on a single title, the specified network charge would be imposed in respect of each unit or dwelling calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings on the property.

- w. That Council confirms that, in relation to the Underground Power (UGP) service charges imposed on the owners of properties within the Manning area bounded by Manning Road, Kwinana Freeway, Hope Avenue and Challenger Avenue for the year ended 30 June 2022, the references in Council Resolution 0621/104 in paragraph 1(e)(i)-(iv) to –

‘Network charge of \$\_\_\_\_\_ for Residential and Commercial properties per unit or dwelling with a GRV of \$\_\_\_\_\_ ...’

has been implemented (and was intended to be implemented) on the basis that, in respect of a property having multiple units or dwellings on a single title, the specified network charge would be imposed in respect of each unit or dwelling calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings on the property.

- x. That Council confirms that, in relation to the Underground Power (UGP) service charges imposed on the owners of properties within the South Perth/Hurlingham areas bound by Canning Highway, Douglas Avenue, Ellam Street and the Swan River Foreshore for the year ended 30 June 2023, the references in Council Resolution 0622/084 in paragraph 1(d)(i)-(iv) to –

‘Network charge of \$\_\_\_\_\_ for Residential and Commercial properties per unit or dwelling with a GRV of \$\_\_\_\_\_ ...’

has been implemented (and was intended to be implemented) on the basis that, in respect of a property having multiple units or dwellings on a single title, the specified network charge would be imposed in respect of each unit or dwelling calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings on the property.

2. That Council adopts the increase to Elected Member fees and allowances of 1.5% as recommended by the Salaries and Allowances Tribunal “Local Government Chief Executive Officers and Elected Members Determination No1 of 2023” and authorises the Chief Executive Officer to update Schedule 1 of Policy P667 Elected Members Entitlements accordingly.

### 3. BUDGET STRUCTURE

In addition to the Statutory Budget format, the 2023/24 Budget has also been presented in the format of the Management Budget, similar to the monthly Management Accounts as submitted to Council. The Management Budgets allow an assessment of each Directorate's revenue and expenditure and can be used to provide a consolidated view of the operations under Council's control.

The Management Operating Budgets include: Operating Revenue and Expenditure; Payroll and associated costs; Depreciation; Interest and related costs. They exclude internal corporate cost allocations; Capital Revenues (non operating grants and contributions); Capital Expenditure; Loan Principal Repayments; Transfers to or from cash backed Reserves and the Net Current Asset Opening Position carried forward from the previous year.

The 2023/24 Budget has been developed in response to many, at times, competing issues, which have been considered by Council. The budget was adopted at the Ordinary Council Meeting on 27 June 2023.

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# STATUTORY BUDGET



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ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF COMPREHENSIVE INCOME

	Note	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>REVENUE</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates revenue	1(a)	43,416,628	40,951,045	40,951,045
Fees and charges	8	20,679,596	19,683,046	19,081,552
Operating grants subsidies and contributions	9(a)	1,790,672	980,709	1,731,928
Service Charges	1(g)	-	8,266,891	8,150,456
Interest revenue	11(a)	2,774,608	2,996,108	1,215,663
Other revenue	11(b)	635,450	497,013	607,245
<b>TOTAL REVENUE</b>		<b>69,296,954</b>	<b>73,374,812</b>	<b>71,737,889</b>
<b>EXPENSES</b>				
Employee costs		(27,552,804)	(25,985,321)	(26,261,912)
Materials and contracts		(25,397,822)	(32,819,628)	(32,474,269)
Utility charges		(1,967,100)	(1,833,804)	(1,867,900)
Depreciation and amortisation	5(b)	(12,995,660)	(11,209,350)	(11,077,927)
Interest expenses	11(d)	(474,555)	(600,691)	(600,624)
Insurance expenses		(761,312)	(688,332)	(653,600)
Other expenditure		(1,208,779)	(1,012,155)	(1,008,791)
<b>TOTAL EXPENSES</b>		<b>(70,358,033)</b>	<b>(74,149,280)</b>	<b>(73,945,022)</b>
<b>TOTAL</b>		<b>(1,061,079)</b>	<b>(774,468)</b>	<b>(2,207,133)</b>
Capital grants, subsidies and contributions		2,406,645	2,230,107	1,905,263
Profit/(Loss) on asset disposal	4(c)	164,881	31,115	43,949
<b>TOTAL</b>		<b>2,571,526</b>	<b>2,261,222</b>	<b>1,949,212</b>
<b>NET RESULT</b>		<b>1,510,447</b>	<b>1,486,753</b>	<b>(257,921)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Changes on revaluation of non-current assets		-	-	-
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>1,510,447</b>	<b>1,486,753</b>	<b>(257,921)</b>

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



## Comprehensive Income by Nature and Type – Key Terms

### BASIS OF PREPARATION

The 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception All ROU assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the balance sheet) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16* which would have required the City to measure any vested improvements at zero cost.

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

### 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 15 to the budget.

### 2022/23 ESTIMATE BALANCES

Balances shown in this budget as 2022/23 are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### BUDGET COMPARATIVE FIGURES

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

### COMPARATIVE FIGURES

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

### INITIAL APPLICATION OF ACCOUNTING STANDARDS

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

### NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

## JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

### Rounding off figures

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

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE REVENUES

### RATES

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

### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

### FEES AND CHARGES

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

### SERVICE CHARGES

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

### INTEREST 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, rebates etc.

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF CASH FLOWS

	Note	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		\$	\$	\$
<b>Receipts</b>				
Rates		43,016,628	40,265,632	39,765,632
Grants, subsidies and contributions		1,790,672	1,005,619	1,731,928
Fees and charges		20,429,596	18,840,910	17,539,416
Service Charges		4,122,471	4,261,038	4,045,342
Interest earnings		2,674,608	2,996,108	1,215,663
Goods and services tax received		4,241,476	4,725,031	5,039,400
Other receipts		635,450	497,013	607,245
<b>Total Receipts</b>		<b>76,910,901</b>	<b>72,591,350</b>	<b>69,944,626</b>
<b>Payments</b>				
Employee costs		(27,550,652)	(25,898,250)	(26,061,227)
Materials and contracts		(24,672,822)	(30,664,415)	(34,394,237)
Utility charges		(1,667,100)	(1,783,804)	(1,867,900)
Finance costs		(474,555)	(600,691)	(600,624)
Insurance paid		(761,312)	(688,332)	(653,600)
Goods and services tax paid		(4,241,476)	(4,725,031)	(5,039,400)
Other payments		(1,108,779)	(912,155)	(1,008,791)
<b>Total Payments</b>		<b>(60,476,696)</b>	<b>(65,272,675)</b>	<b>(69,625,778)</b>
<b>Net Cash Flow from Operating Activities</b>	3(a)	<b>16,434,205</b>	<b>7,318,675</b>	<b>318,848</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Capital grants, subsidies and contributions		2,406,797	2,155,107	8,905,263
Proceeds from sale of plant & equipment	4(c)	284,000	240,000	240,000
Payments for purchase of property, plant & equipment	4(b)	(5,261,500)	(3,651,960)	(3,357,600)
Payments for construction of infrastructure	4(b)	(9,498,949)	(9,442,926)	(9,734,507)
<b>Net Cash Flow from Investing Activities</b>		<b>(12,069,652)</b>	<b>(10,699,779)</b>	<b>(3,946,844)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(3,266,777)	(3,162,535)	(3,162,535)
Repayment of Grant Obligations		(5,500,000)	-	-
Self Supporting Loan Receipts	6(a)	51,210	49,006	49,006
<b>Net Cash Flow from Financing Activities</b>		<b>(8,715,567)</b>	<b>(3,113,529)</b>	<b>(3,113,529)</b>
<b>Net Increase / (Decrease) in Cash Held</b>		<b>(4,351,013)</b>	<b>(6,494,634)</b>	<b>(6,741,525)</b>
Cash and Cash Equivalents at Beginning of Year		53,159,436	59,654,070	56,624,267
<b>Cash and Cash Equivalents at End of Year</b>	3(a)	<b>48,808,422</b>	<b>53,159,436</b>	<b>49,882,741</b>

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



## RATE SETTING STATEMENT

	Note	2023/24 Budget	2022/23 Estimate	2022/23 Budget
OPERATING ACTIVITIES		\$	\$	\$
Net current assets at start of financial year - surplus/(deficit)		6,917,178	10,072,840	4,215,779
		<b>6,917,178</b>	<b>10,072,840</b>	<b>4,215,779</b>
<b>OPERATING REVENUE (excluding Rates)</b>				
Grants, subsidies and contributions		1,790,672	980,709	1,731,928
Fees and charges	8	20,679,596	19,683,046	19,081,552
Service Charges	1(g)	-	8,266,891	8,150,456
Interest revenue	11(a)	2,774,608	2,996,108	1,215,663
Other revenue	11(b)	635,450	497,013	607,245
<b>Total Operating Revenue (excluding Rates)</b>		<b>25,880,326</b>	<b>32,423,767</b>	<b>30,786,844</b>
<b>OPERATING EXPENDITURE</b>				
Employee costs		(27,552,804)	(25,985,321)	(26,261,912)
Materials and contracts		(25,397,822)	(32,819,628)	(32,474,269)
Utility charges		(1,967,100)	(1,833,804)	(1,867,900)
Depreciation on non-current assets	5(b)	(12,995,660)	(11,209,350)	(11,077,927)
Finance costs		(474,555)	(600,691)	(600,624)
Insurance expenses		(761,312)	(688,332)	(653,600)
Other expense		(1,208,779)	(1,012,155)	(1,008,791)
<b>Total Operating Expenditure</b>		<b>(70,358,033)</b>	<b>(74,149,280)</b>	<b>(73,945,022)</b>
<b>Operating activities excluded from budgeted deficiency</b>				
Depreciation excluded from operating activity		12,995,660	11,209,350	11,077,927
<b>Amount attributable to Operating Activities</b>		<b>(24,564,869)</b>	<b>(20,443,323)</b>	<b>(27,864,473)</b>
<b>INVESTING ACTIVITIES</b>				
Capital grants, subsidies and contributions		2,406,645	2,230,107	8,905,263
Proceeds from disposal of assets	4(c)	284,000	240,000	240,000
Payments for purchase of property, plant & equipment	4(b)	(5,261,500)	(3,801,960)	(3,557,600)
Payments for construction of infrastructure	4(b)	(9,498,949)	(9,292,926)	(9,534,507)
<b>Amount attributable to Investing Activities</b>		<b>(12,069,804)</b>	<b>(10,624,780)</b>	<b>(3,946,844)</b>
<b>FINANCING ACTIVITIES</b>				
Loan principal repayments	6(a)	(3,266,777)	(3,162,535)	(3,162,535)
Proceeds from self supporting loans	6(a)	51,210	49,006	49,006
Transfers to cash backed reserves (restricted assets)	7(a)	(11,722,222)	(11,821,381)	(17,779,453)
Transfers from cash backed reserves (restricted assets)	7(a)	9,483,362	15,875,278	15,659,387
Underground power		4,122,471	(3,906,133)	(3,906,133)
Movement in Grant Obligations		(5,500,000)	-	-
<b>Amount attributable to Financing Activities</b>		<b>(6,831,956)</b>	<b>(2,965,766)</b>	<b>(9,139,728)</b>
<b>Budgeted deficiency before general rates</b>		<b>(43,466,628)</b>	<b>(34,033,869)</b>	<b>(40,951,045)</b>
Total amount raised from general rates	1(a)	43,416,628	40,951,045	40,951,045
<b>Surplus/(deficit) after imposition of general rates</b>	2(b)	<b>(50,000)</b>	<b>6,917,178</b>	<b>-</b>

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

STATEMENT OF FINANCIAL ACTIVITY

	Note	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>		\$	\$	\$
Rates	1(a)	43,416,628	40,951,045	40,951,045
Grants, subsidies and contributions		1,790,672	980,709	1,731,928
Fees and charges		20,679,596	19,683,046	19,081,552
Service Charges	1(g)	-	8,266,891	8,150,456
Interest revenue		2,774,608	2,996,108	1,215,663
Other revenue		635,450	497,013	607,245
		<b>69,296,954</b>	<b>73,374,812</b>	<b>71,737,889</b>
<b>Expenditure from operating activities</b>				
Employee costs		(27,552,804)	(25,985,321)	(26,261,912)
Materials and contracts		(25,397,822)	(32,819,628)	(32,474,269)
Utility charges		(1,967,100)	(1,833,804)	(1,867,900)
Depreciation on non-current assets	5(b)	(12,995,660)	(11,209,350)	(11,077,927)
Finance costs		(474,555)	(600,691)	(600,624)
Insurance expenses		(761,312)	(688,332)	(653,600)
Other expense		(1,208,779)	(1,012,155)	(1,008,791)
		<b>(70,358,033)</b>	<b>(74,149,280)</b>	<b>(73,945,022)</b>
<b>Net Operating Surplus/ (Deficit)</b>		<b>(1,061,079)</b>	<b>(774,468)</b>	<b>(2,207,133)</b>
<b>Operating activities excluded from budgeted deficiency</b>				
Depreciation excluded from operating activity		12,995,660	11,209,350	11,077,927
<b>Amount attributable to Operating Activities</b>		<b>11,934,581</b>	<b>10,434,882</b>	<b>8,870,794</b>
<b>INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)</b>				
Capital grants, subsidies and contributions		2,406,645	2,230,107	8,905,263
Proceeds from disposal of assets	4(c)	284,000	240,000	240,000
Payments for purchase of property, plant & equipment	4(b)	(5,261,500)	(3,801,960)	(3,557,600)
Payments for construction of infrastructure	4(b)	(9,498,949)	(9,292,926)	(9,534,507)
<b>Amount attributable to Investing Activities</b>		<b>(12,069,804)</b>	<b>(10,624,779)</b>	<b>(3,946,844)</b>
<b>FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)</b>				
Transfers from cash backed reserves (restricted assets)	7(a)	9,483,362	15,875,278	15,659,387
Proceeds from self supporting loans	6(a)	51,210	49,006	49,006
Underground power		4,122,471	(3,906,133)	(3,906,133)
Loan principal repayments	6(a)	(3,266,777)	(3,162,535)	(3,162,535)
Transfers to cash backed reserves (restricted assets)	7(a)	(11,722,222)	(11,821,381)	(17,779,453)
Movement in Grant Obligations		(5,500,000)	-	-
<b>Amount attributable to Financing Activities</b>		<b>(6,831,956)</b>	<b>(2,965,766)</b>	<b>(9,139,728)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>		<b>6,917,178</b>	<b>10,072,840</b>	<b>4,215,779</b>
Amount attributable to operating activities		11,934,581	10,434,882	8,870,794
Amount attributable to investing activities		(12,069,804)	(10,624,779)	(3,946,844)
Amount attributable to financing activities		(6,831,956)	(2,965,766)	(9,139,728)
<b>Surplus or deficit at the end of the financial year</b>		<b>(50,000)</b>	<b>6,917,178</b>	<b>-</b>

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

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budgeted rate	2023/24 Budgeted interim	2023/24 Budget	2022/23 Estimate	2022/23 Budget
	\$		\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>								
<b>Gross rental valuations</b>								
Residential	0.0730665	17,376	479,521,161	35,036,916		35,036,916	31,366,191	31,366,191
Interim rates					150,000	150,000	150,000	150,000
Commercial	0.0730665	648	66,388,211	4,850,752		4,850,752	5,279,014	5,279,014
<b>Sub Totals</b>		<b>18,024</b>	<b>545,909,372</b>	<b>39,887,668</b>	<b>150,000</b>	<b>40,037,668</b>	<b>36,795,205</b>	<b>36,795,205</b>
<b>Minimum</b>								
<b>Minimum payment</b>								
<b>Gross rental valuations</b>								
Residential	1,170	2,776	40,484,328	3,247,920		3,247,920	4,065,120	4,065,120
Commercial	1,170	112	1,296,420	131,040		131,040	90,720	90,720
<b>Sub Totals</b>		<b>2,888</b>	<b>41,780,748</b>	<b>3,378,960</b>		<b>3,378,960</b>	<b>4,155,840</b>	<b>4,155,840</b>
		<b>20,912</b>	<b>587,690,120</b>	<b>43,266,628</b>	<b>150,000</b>	<b>43,416,628</b>	<b>40,951,045</b>	<b>40,951,045</b>
Discounts/concessions (refer note 1(e,f))						-	-	-
Total amount raised from general rates						43,416,628	40,951,045	40,951,045
Specified area rates (refer note 1 (d))						-	-	-
<b>Total Rates</b>						<b>43,416,628</b>	<b>40,951,045</b>	<b>40,951,045</b>

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 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

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

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
<b>Option One</b>				
Single Full Payment	18 August 2023	0	0.0%	0.0%
<b>Option Two</b>				
First Instalment	18 August 2023	0	0.0%	0.0%
Second Instalment	9 November 2023	12	5.5%	11.0%
<b>Option Three</b>				
First Instalment	18 August 2023	0	0.0%	0.0%
Second Instalment	18 October 2023	12	5.5%	11.0%
Third Instalment	18 December 2023	12	5.5%	11.0%
Fourth Instalment	19 February 2024	12	5.5%	11.0%

	2023/24 Budget Revenue	2022/23 Estimate Revenue	2022/23 Budget Revenue
	\$	\$	\$
Instalment plan admin charge revenue	155,000	145,000	140,000
Instalment plan interest earned	146,269	146,269	135,000
Unpaid rates and service charge interest earned	190,000	190,000	175,000
	<b>491,269</b>	<b>481,269</b>	<b>450,000</b>

1(c). Objectives and Reasons for Differential Rating

The City does not apply Differential Rating.

1(d). Specified Area Rate

The City did not raise specified area rates charges for the year ended 30 June 2024.

1(e). Rates discounts

The City does not anticipate any rates discount for the year ended 30 June 2024.

1(f). Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30 June 2024.



### 1(g). Underground Power South Perth/Hurlingham

Pursuant to Section 6.38(1) of the Local Government Act 1995 and Regulation 54 of the Local Government (Financial Management) Regulations, a service charge for the provision of underground electricity was imposed in the 2022/23 Budget on the owners of properties within a defined part of the District of South Perth, described as South Perth/Hurlingham.

#### Description of Land

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

#### Description of Service

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

South Perth/Hurlingham - Network Charge per unit/dwelling>	2022/23 Adopted Charges	2023/24 Budget Instalment (2 of 5)
	\$	\$
Residential/Commercial GRV < 13,200	3,000	600
Residential/Commercial GRV 13,201 - 26,600	4,300	860
Residential/Commercial GRV 26,601 - 50,000	6,100	1,220
Residential/Commercial GRV > 50,000	6,100 + 20 cents per \$ GRV > 50,000	1,220 + 4 cents per \$ GRV > 50,000
Other <sup>^</sup> - Large	18,300	3,660

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

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

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

#### South Perth/Hurlingham - Connection Fee per unit/dwelling

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

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

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

	2022/23 Estimate	2023/24 Budget Instalment (2 of 5)
<b>Service Charge</b>		
South Perth/Hurlingham - Network Charge	7,907,453	1,532,738
South Perth/Hurlingham - Connection Fee	359,438	70,419
<b>Total Service Charge</b>	<b>8,266,891</b>	<b>1,603,157</b>
<b>Less Allocated Expenses</b>	8,186,947	
<b>Net Result Surplus/(Deficit)</b>	<b>79,944</b>	

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

	2023/24 Budget Instalment (3 of 5)
<b>Total Instalments Service Charge Collier and Manning</b>	
Network Charge	2,404,269
Connection Fee	115,045
<b>Total</b>	<b>2,519,314</b>

#### Collier

Pursuant to Section 6.38(1) of the Local Government Act 1995 and Regulation 54 of the Local Government (Financial Management) Regulations, a service charge for the provision of underground electricity was imposed in the 2021/22 Budget on the owners of properties within a defined part of the District of South Perth, described as Collier.

#### Description of Land

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

#### Description of Service

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

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

Collier - Network Charge per unit/dwelling>	2021/22 Adopted Charges	2023/24 Budget Instalment (3 of 5)
	\$	\$
Residential/Commercial GRV < \$13,000	4,050	810
Residential/Commercial GRV \$13,001 - \$21,000	5,450	1,090
Residential/Commercial GRV > \$21,000	6,915	1,383
Other^ - Large	20,745	4,149

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

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

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

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

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

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

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

**Service Charge**

Total Collier - Network Charge	1,178,608
Total Collier - Connection Fee	67,950
<b>Total Service Charge</b>	<b>1,246,558</b>

## Manning

Pursuant to Section 6.38(1) of the Local Government Act 1995 and Regulation 54 of the Local Government (Financial Management) Regulations, a service charge for the provision of underground electricity was imposed in the 2021/22 Budget on the owners of properties within a defined part of the District of South Perth, described as Manning.

## Description of Land

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

## Description of Service

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

<b>Manning - Network Charge per unit/dwelling&gt;</b>	<b>2021/22 Adopted Charges</b>	<b>2023/24 Budget Instalment (3 of 5)</b>
	\$	\$
Residential/Commercial GRV < \$13,000	3,800	760
Residential/Commercial GRV \$13,001 - \$21,000	5,040	1,008
Residential/Commercial GRV > \$21,000	6,365	1,273
Other^ - Large	19,095	3,819

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

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

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

## Manning - Connection Fee per unit/dwelling

*Connection Fee	Between \$0 - \$750	Between \$0 - \$150
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\*Where connections between the front of the property and the meter box are already wholly or partially underground, this charge will be discounted according to the type of existing connection

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

<b>Service Charge</b>	<b>2023/24 Budget Instalment (3 of 5)</b>
Total Manning - Network Charge	1,225,661
Total Manning - Connection Fee	47,095
<b>Total Service Charge</b>	<b>1,272,756</b>

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FOR THE YEAR ENDED 30 JUNE 2024

2. NET CURRENT ASSETS

2(a). Net Current Assets

	Note	2023/24 Budget 30 June 2024	2022/23 Estimate 30 June 2023	2022/23 Budget 30 June 2023
<b>Composition of estimated net current assets</b>		\$	\$	\$
<b>Current assets</b>				
Cash - unrestricted	3	7,277,150	13,867,025	3,889,500
Cash - restricted reserves	3	41,531,272	39,292,411	45,993,241
Receivables		7,108,868	6,358,868	10,796,135
<b>Total current assets</b>		55,917,289	59,518,304	60,678,876
<b>Less: Current liabilities</b>				
Trade and other payables		(10,260,033)	(9,135,033)	(5,467,684)
Leaseholder liability		(24,225,232)	(23,673,737)	(24,875,944)
Long term borrowings		(3,374,601)	(3,658,726)	(3,658,726)
Provisions		(4,944,448)	(4,942,296)	(5,275,044)
Contract Liabilities		-	(5,500,000)	(12,500,000)
<b>Total current liabilities</b>		(42,804,314)	(46,909,792)	(51,777,398)
<b>Net current assets</b>		<b>13,112,975</b>	<b>12,608,512</b>	<b>8,901,478</b>

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

	Note	2023/24 Budget 30 June 2024	2022/23 Estimate 30 June 2023	2022/23 Budget 30 June 2023
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>		\$	\$	\$
<b>Net current assets</b>	2	13,112,975	12,608,512	8,901,478
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
<b>Adjustments to net current assets</b>				
Less: Cash - restricted reserves	3	(41,531,272)	(39,292,411)	(45,993,241)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(53,513)	(51,210)	(51,210)
- current portion of underground power		(4,122,471)	(4,122,471)	(4,244,323)
Add: Current liabilities not expected to be cleared at end of year				
- unspent grants, contributions and reimbursements		-	5,500,000	12,500,000
- leaseholder liability		24,225,232	23,673,737	19,953,526
- employee provision		4,944,448	4,942,296	5,275,044
- current portion of borrowings		3,374,601	3,658,726	3,658,726
<b>Adjusted net current assets - surplus/(deficit)</b>		(50,000)	6,917,178	-
<b>(ii) Operating activities excluded from budgeted deficiency</b>				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting				
Less: Profit/(Loss) on asset disposals		164,881	31,115	43,949
Add: Depreciation on assets	5	12,995,660	11,209,350	11,077,927
<b>Non cash amounts excluded from operating activities</b>		<b>13,160,541</b>	<b>11,240,465</b>	<b>11,121,876</b>



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

### MATERIAL ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

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

#### TRADE AND OTHER PAYABLES

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

#### PREPAID RATES

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

#### INVENTORIES

##### General

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

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

##### Superannuation

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

#### LAND HELD FOR RESALE

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

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

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

#### GOODS AND SERVICES TAX (GST)

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

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

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

#### TRADE AND OTHER RECEIVABLES

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

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

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

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

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

#### PROVISIONS

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

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

#### **EMPLOYEE BENEFITS**

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

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

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

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

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

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

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

### 3. RECONCILIATION OF CASH

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

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
	\$	\$	\$
Cash - unrestricted	7,277,150	13,867,025	3,889,500
Cash - restricted	41,531,272	39,292,411	45,993,241
	<b>48,808,422</b>	<b>53,159,436</b>	<b>49,882,741</b>
Employee Entitlement Reserve	4,944,448	4,828,682	5,275,044
Community Facilities Reserve	16,514,233	11,041,935	10,902,389
Public Art Reserve	308,867	349,417	338,698
Parking Reserve	161,350	215,842	163,396
Riverwall Reserve	863,139	446,825	445,978
Collier Park Golf Course Reserve	370,712	-	-
Collier Park Residents Offset Reserve	15,239,639	13,710,331	13,881,466
Collier Park Village Reserve	-	-	10,137
Waste Management Reserve	2,741,056	2,835,935	2,223,204
Underground Power Reserve	127,131	123,494	119,650
Recreation Aquatic Facilities Reserve	260,696	5,739,949	12,633,278
<b>Total reserves</b>	<b>41,531,272</b>	<b>39,292,411</b>	<b>45,993,241</b>
<b>Reconciliation of net cash provided by operating</b>			
<b>Net result</b>	1,510,447	1,486,753	(257,921)
Depreciation	12,995,660	11,209,350	11,077,927
(Profit)/Loss on sale of asset	(164,881)	(31,115)	(43,949)
(Increase)/Decrease in receivables	(750,000)	(4,757,559)	(4,357,640)
Increase/(Decrease) in payables	1,125,000	4,028,805	5,080,032
Increase/(Decrease) in employee provisions	2,152	87,071	200,685
Grants/contributions for the development of assets	(2,406,645)	(2,230,107)	(8,905,263)
(Increase)/decrease in UGP non current receivables	4,122,471	(2,474,523)	(2,475,023)
<b>Net cash from operating activities</b>	<b>16,434,205</b>	<b>7,318,675</b>	<b>318,848</b>

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

##### MATERIAL ACCOUNTING POLICIES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

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4. FIXED ASSETS

4(a). Acquisition of Assets

CAPITAL WORKS PROGRAM	2023/24 Budget	Grants / Sale	Reserve	Municipal Funds	Reserve
	\$	\$		\$	
<b>Drainage</b>					
52 Ryrie Ave Flooding Mitigation	30,000	-	-	30,000	-
53 Gardner St Flood Mitigation	50,000	-	-	50,000	-
Cygnia Cove Drainage Works	100,000	-	-	100,000	-
Dick Parry - Hayman Drainage Work	50,000	-	-	50,000	-
KFF - Drainage Backflow Devices	85,000	-	-	85,000	-
Ley-Downey (DWG-4302)	600,000	-	-	600,000	-
<b>Drainage</b>	<b>915,000</b>	<b>-</b>	<b>-</b>	<b>915,000</b>	
<b>Pathways</b>					
Amery Street - Baldwin St to Talbot	95,000	-	-	95,000	-
Hayman Road-Douglas Ave/Lawler St Protected Bike	50,000	25,000	-	25,000	-
Kent Street - Dick Perry to Bus Stop	140,000	-	-	140,000	-
Pether Road to Curtin Uni Cycle Link	450,000	225,000	-	225,000	-
Redmond St Reserve Footpath	30,000	-	-	30,000	-
Slab Replacement Program	374,900	-	-	374,900	-
<b>Pathways</b>	<b>1,139,900</b>	<b>250,000</b>	<b>-</b>	<b>889,900</b>	
<b>Roads</b>					
Bland St - South Tce to Hobbs Ave	105,000	-	-	105,000	-
Cloister Avenue -Welwyn Ave to Marsh Ave	120,000	-	-	120,000	-
Duckett Drive - Conochie Cr Resurfacing	355,000	-	-	355,000	-
Forward St - Canavan Cr to Goss Ave	85,000	-	-	85,000	-
Godwin Avenue & Davilak Crescent	500,000	250,000	-	250,000	-
Kennard St - George St to Rathay St	170,000	-	-	170,000	-
Lansdowne Rd - George St to Rathay St	155,000	-	-	155,000	-
Mill Point Close -Mill Pt Rd to Queen St	160,000	-	-	160,000	-
Monash St - Murray St to Blamey Pl	275,000	220,000	-	55,000	-
MRRG Angelo St - Forrest to Coode St	223,988	149,324	-	74,664	-
MRRG Douglas Ave - Shaftsbury to Canning	81,602	54,401	-	27,201	-
MRRG Manning Rd- Welwyn Ave to Canavan	135,095	90,063	-	45,032	-
MRRG Mill Point Rd - Mends St to Darley	191,425	127,616	-	63,809	-
MRRG Talbot Ave - Barker Ave to Saunders	171,639	114,425	-	57,214	-
Pether Road (Davilak to Goss)	360,000	-	-	360,000	-
ROW 121 Davilak Edgecumbe Clydesdale	100,000	-	-	100,000	-
Ryrie Avenue - Murray St to Bland St	135,000	108,000	-	27,000	-
SPF - Queen to SP Esplanade Road Rehab	495,000	396,000	-	99,000	-
Todd Street - Murray St to Bland St	140,000	-	-	140,000	-
<b>Roads</b>	<b>3,958,749</b>	<b>1,509,829</b>	<b>-</b>	<b>2,448,920</b>	

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CAPITAL WORKS PROGRAM	2023/24 Budget	Grants / Sale	Reserve	Municipal Funds	Reserve
<b>Buildings</b>					
Air Conditioning Replace Program	260,000	-	-	260,000	-
Animal Care Facility - Holding Area Refurbishment	80,000	-	-	80,000	-
Asbestos Replacement Program	30,000	-	-	30,000	-
Civic Centre - Security Gate & Fence Replacement	120,000	-	-	120,000	-
Comer - Public Toilets Upgrade Works	250,000	-	-	250,000	-
CPGC - Replace Switchboard	100,000	-	-	100,000	-
Electrical Switchboard Replace Program	100,000	-	-	100,000	-
Foreshore Beach Change Room	25,000	-	-	25,000	-
GB Rugby Pavilion - Light Heat Replacement	50,000	-	-	50,000	-
George Burnett Park Pump Track	500,000	300,000	-	200,000	-
LED Light Replacement Program	30,000	-	-	30,000	-
Manning Seniors Gas Heater Replacement	20,000	-	-	20,000	-
Old Mill - Education Centre - Office Cab	40,000	-	-	40,000	-
Old Mill Perimeter Drain	100,000	-	-	100,000	-
Operations Centre Office Refurbishment	100,000	-	-	100,000	-
Replace Access control system - various	100,000	-	-	100,000	-
Salter Point - Public Toilet Upgrade	380,000	-	-	380,000	-
South Perth Library Internal Fitout	100,000	-	-	100,000	-
South Perth Seniors Oven replacement	6,000	-	-	6,000	-
South Perth Tennis Club - Design Retrofit UAT	15,000	-	-	15,000	-
SPF - Hurlingham Public Toilets	25,000	-	-	25,000	-
SPF - Public Toilets Narrows Pump Upgrade	100,000	-	-	100,000	-
SPF Coode Street Public Toilet	75,000	-	-	75,000	-
<b>Buildings</b>	<b>2,606,000</b>	<b>300,000</b>	<b>-</b>	<b>2,306,000</b>	
<b>Lighting</b>					
City wide solar light trial	50,000	-	-	50,000	-
<b>Lighting</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	
<b>Security</b>					
CCTV NVR hardware Replacement	70,000	-	-	70,000	-
GBLC CCTV Replacement & other areas	43,000	-	-	43,000	-
South Perth Library CCTV	30,000	-	-	30,000	-
<b>Security</b>	<b>143,000</b>	<b>-</b>	<b>-</b>	<b>143,000</b>	
<b>Technology</b>					
Council Chamber Live Streaming	55,000	-	-	55,000	-
Manning Hall AV	39,000	-	-	39,000	-
Marlee Meeting Room AV	18,000	-	-	18,000	-
<b>Technology</b>	<b>112,000</b>	<b>-</b>	<b>-</b>	<b>112,000</b>	
<b>Artworks</b>					
Manning Library - Foyer & Entry Artwork	15,000	-	15,000	-	Public Art Reserve
<b>Artworks</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	
<b>Land</b>					
Strategic Land Acquisition	450,000	-	-	450,000	-
<b>Land</b>	<b>450,000</b>	<b>-</b>	<b>-</b>	<b>450,000</b>	

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CAPITAL WORKS PROGRAM	2023/24 Budget	Grants / Sale	Reserve	Municipal Funds	Reserve
<b>Collier Park Golf Course</b>					
CPGC - Irrigation Upgrade	30,000	-	-	30,000	-
CPGC - Limestone / Lake Edge	50,000	-	-	50,000	-
CPGC - Plant & Fleet	80,000	15,000	-	65,000	-
Collier Park Golf Course	160,000	15,000	-	145,000	
<b>Collier Park Retirement Village (CPRV)</b>					
CPV - Unit Refurbishment	535,500	-	535,500	-	Collier Park Village Reserve/Collier Park Residents Offset Reserve
Collier Park Retirement Village (CPRV)	535,500	-	535,500	-	
<b>Plant and Fleet Management</b>					
City of South Perth Plant & Fleet	1,010,000	234,000	-	776,000	-
Fleet Refurbishment - Heavy Plant	100,000	-	-	100,000	-
Plant and Fleet Management	1,110,000	234,000	-	876,000	
<b>Foreshore &amp; Natural Areas</b>					
Bridge Asset Renewal Program - SJMP	100,000	-	-	100,000	-
KFF – River Wall Refurbishment	50,000	-	50,000	-	Riverwall Reserve
Millers Pool to Mindeerup Irrig Mainline	500,000	-	-	500,000	-
SPF - River Wall	50,000	-	50,000	-	Riverwall Reserve
SPF NODE 2 - Coode St - Design	150,000	-	-	150,000	-
SPF Scented Gardens Arbor Replacement	50,000	-	-	50,000	-
Foreshore & Natural Areas	900,000	-	100,000	800,000	
<b>Streetscape</b>					
Civic Heart Streetscape Enhancement	180,300	166,816	-	13,484	-
Streetscape	180,300	166,816	-	13,484	
<b>Parks and Reserves</b>					
Bill Grayden Reserve - Park Upgrade	350,000	-	-	350,000	-
Bill Grayden Reserve Playground Replacement	150,000	-	-	150,000	-
Bill McGrath Playground	230,000	-	-	230,000	-
Bore & Pump Replacement Program	70,000	-	-	70,000	-
Como Beach / Multi Swing Park Playground	60,000	-	-	60,000	-
Electrical Asset Renewal Program	310,000	-	-	310,000	-
Furniture - Park Replacement	100,000	-	-	100,000	-
Irrigation Asset Replacement Program	150,000	-	-	150,000	-
KFF - North of Thelma Jetty Rehab	50,000	-	-	50,000	-
Nursery Irrigation Renewal Project	35,000	-	-	35,000	-
Swanview Playground	200,000	-	-	200,000	-
Parks and Reserves	1,705,000	-	-	1,705,000	
<b>Waste Management</b>					
Park Bin Enclosures	100,000	-	100,000	-	Waste Management Reserve
Recycling Centre Wall Removal	100,000	-	100,000	-	Waste Management Reserve
Waste - Plant & Fleet Replacement Program	90,000	35,000	55,000	-	Waste Management Reserve
Waste Management	290,000	35,000	255,000	-	



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CAPITAL WORKS PROGRAM	2023/24 Budget	Grants / Sale	Reserve	Municipal Funds	Reserve
<b>Local Road Traffic Management</b>					
Black Spot - Canning Hwy Ryrie Ave	100,000	70,000	-	30,000	-
BlackSpot - Paterson Edgecumbe Street	50,000	30,000	-	20,000	-
Bus Shelter Replacement Program	25,000	-	-	25,000	-
Henley Street Raised Priority Crossing Including	100,000	35,000	-	65,000	-
LATM - Improvements	50,000	-	-	50,000	-
Mends Street (Labouchere LILLO Intersection)	55,000	45,000	-	10,000	-
South Perth Esplanade Lighting Crossing	50,000	-	-	50,000	-
Local Road Traffic Management	430,000	180,000	-	250,000	
<b>Parking Facilities</b>					
Forrest Street - York Street Parking Bays	40,000	-	40,000	-	Parking Facilities Reserve
Parking Management Devices	20,000	-	20,000	-	Parking Facilities Reserve
Parking Facilities	60,000	-	60,000	-	
<b>TOTAL</b>	<b>14,760,449</b>	<b>2,690,645</b>	<b>965,500</b>	<b>11,104,304</b>	

4(b). Asset Summary

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
Buildings	3,241,500	1,949,971	1,918,000
Information Technology	112,000	278,189	240,000
Infrastructure	9,498,949	9,292,926	9,534,507
Mobile Plant	1,280,000	1,158,800	1,084,600
Plant & Equipment	163,000	205,000	105,000
Other	465,000	210,000	210,000
<b>TOTAL</b>	<b>14,760,449</b>	<b>13,094,886</b>	<b>13,092,107</b>

4(c). Disposal of Assets

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
Asset Sale Proceeds	284,000	240,000	240,000
Net Book Value	(119,119)	(208,885)	(196,051)
<b>Profit / (Loss) on Disposal</b>	<b>164,881</b>	<b>31,115</b>	<b>43,949</b>

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

##### MATERIAL ACCOUNTING POLICIES

###### Fixed Assets

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

###### Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

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

###### Revaluation

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

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

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

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

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

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

##### GAINS AND LOSSES ON DISPOSAL

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

##### AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

###### Vested improvements

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

5. ASSET DEPRECIATION

5(a). Asset Depreciation by Program

	Note	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>By Program</b>		\$	\$	\$
Governance		147,069	189,356	193,914
Law, order and public safety		24,576	20,061	20,061
Health		3,811	3,811	3,811
Education and welfare		111,403	85,718	85,508
Housing		899,119	694,414	690,860
Community amenities		630,758	520,230	538,994
Recreation and culture		3,905,770	3,370,091	3,302,192
Transport		7,271,624	6,324,434	6,241,352
Economic services		1,529	1,234	1,234
<b>Total by program</b>		<b>12,995,660</b>	<b>11,209,350</b>	<b>11,077,927</b>

5(b). Asset Depreciation by Class

<b>By Class</b>				
Buildings		2,651,369	2,082,804	2,089,835
Furniture and equipment		127,576	114,271	125,809
Plant and equipment		119,642	121,083	105,092
Artworks		49,435	40,406	42,490
Information Technology		65,599	74,697	72,708
Mobile Plant		482,922	537,755	508,111
Infrastructure - Roads		4,543,006	3,926,365	3,869,399
Infrastructure - Drainage		793,785	689,267	686,267
Infrastructure - Paths		1,322,086	1,152,114	1,150,482
Infrastructure - Parks		1,953,505	1,703,556	1,661,169
Infrastructure - Foreshore		560,087	478,753	480,450
Infrastructure - Car Parks		266,588	231,140	228,947
Infrastructure - Intangible		60,061	57,139	57,168
<b>Total by class</b>		<b>12,995,660</b>	<b>11,209,350</b>	<b>11,077,927</b>

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

### MATERIAL ACCOUNTING POLICIES

#### DEPRECIATION

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

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

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

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

Artworks	50 years
Buildings (based on components)	15 - 200 years
Plant and Equipment	10 years
Furniture and Fittings	10 years
Computer Equipment	3 - 10 years
Mobile Plant	3 - 10 years
Infrastructure - Roads	20 - 110 years
Infrastructure - Drains	up to 100 years
Infrastructure - Paths (dependent on path type)	40 - 65 years
Infrastructure - Street Furniture	30 years
Infrastructure - Parks Equipment (Based on components)	10 - 40 years
Infrastructure - Car Parking (Based on components)	25-100 years
Foreshore Assets	up to 100 years

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

#### DEPRECIATION (CONTINUED)

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

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

#### IMPAIRMENT OF ASSETS

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

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

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
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6. INFORMATION ON BORROWINGS

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

<b>City Loans</b>	<b>Budget Principal 1st July 2023</b>	<b>2023/24 Budget Principal repayments</b>	<b>2023/24 Budget Interest repayments</b>	<b>Budget Principal outstanding 30 June 2024</b>	<b>Estimate Principal 1st July 2022</b>	<b>2022/23 Estimate Principal repayments</b>	<b>2022/23 Estimate Interest repayments</b>	<b>Estimate Principal outstanding 30 June 2023</b>	<b>Budget Principal 1st July 2022</b>	<b>2022/23 Budget Principal repayments</b>	<b>2022/23 Budget Interest repayments</b>	<b>Budget Principal outstanding 30 June 2023</b>
<b>Purpose</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>												
227 - Collier Park Golf Course	1,350,349	392,559	67,993	957,791	1,723,913	373,564	89,254	1,350,349	1,723,913	373,564	89,254	1,350,349
<b>Transport</b>												
231 - Municipal Works	3,600,280	226,851	136,785	3,373,430	3,819,974	219,694	145,437	3,600,280	3,819,974	219,694	132,900	3,600,280
<b>Economic Services</b>												
Collier UGP	3,969,898	1,284,243	126,929	2,685,655	5,216,602	1,246,704	173,291	3,969,898	5,216,602	1,246,704	173,291	3,969,898
Manning UGP	4,055,440	1,311,915	129,664	2,743,525	5,329,007	1,273,568	177,025	4,055,440	5,329,007	1,273,568	177,025	4,055,440
<b>Total City Loans</b>	<b>12,975,967</b>	<b>3,215,567</b>	<b>461,372</b>	<b>9,760,401</b>	<b>16,089,496</b>	<b>3,113,529</b>	<b>585,008</b>	<b>12,975,967</b>	<b>16,089,496</b>	<b>3,113,529</b>	<b>572,471</b>	<b>12,975,967</b>
<b>Self Supporting Loans</b>												
<b>Recreation and Culture</b>												
228 - South Perth Bowling Club	31,199	6,383	1,555	24,816	37,294	6,095	1,880	31,199	37,294	6,095	1,880	31,199
229 - South Perth Bowling Club	195,146	37,768	9,348	157,379	231,290	36,143	11,191	195,147	231,290	36,143	23,092	195,147
230 - South Perth Bowling Club	49,418	7,059	2,281	42,359	56,186	6,768	2,613	49,418	56,186	6,768	3,181	49,418
<b>Total self supporting loans</b>	<b>275,763</b>	<b>51,210</b>	<b>13,184</b>	<b>224,553</b>	<b>324,770</b>	<b>49,006</b>	<b>15,683</b>	<b>275,764</b>	<b>324,770</b>	<b>49,006</b>	<b>28,153</b>	<b>275,764</b>
	<b>13,251,730</b>	<b>3,266,777</b>	<b>474,555</b>	<b>9,984,954</b>	<b>16,414,266</b>	<b>3,162,535</b>	<b>600,691</b>	<b>13,251,731</b>	<b>16,414,266</b>	<b>3,162,535</b>	<b>600,624</b>	<b>13,251,731</b>

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6(b). Borrowing Schedule (Internal)

Purpose	Budget Principal 1st July 2023	2023/24 Budget Principal repayments	2023/24 Budget Interest repayments	Budget Principal outstanding 30 June 2024	Estimate Principal 1st July 2022	2022/23 Estimate New loans	2022/23 Estimate Principal repayments	2022/23 Estimate Interest repayments	Estimate Principal outstanding 30 June 2023	Budget Principal 1st July 2022	2022/23 Budget New loans	2022/23 Budget Principal repayments	2022/23 Budget Interest repayments	Budget Principal outstanding 30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Economic Services</b>														
South Perth/Hurlingham	6,072,060	1,417,690	249,542	4,654,370	-	6,072,060	-	-	6,072,060	-	6,072,060	-	-	6,072,060
<b>Total Internal Loans</b>	<b>6,072,060</b>	<b>1,417,690</b>	<b>249,542</b>	<b>4,654,370</b>	<b>-</b>	<b>6,072,060</b>	<b>-</b>	<b>-</b>	<b>6,072,060</b>	<b>-</b>	<b>6,072,060</b>	<b>-</b>	<b>-</b>	<b>6,072,060</b>

6(c). Borrowing Repayments

All borrowing repayments, other than self-supporting loans, will be financed by general purpose revenue. The self-supporting loan(s) repayment will be fully reimbursed.

6(d). Unspent Borrowings

The City has no unspent borrowings as at the 30 June 2023 and is not expected to have unspent borrowings as at the 30 June 2024.



6(e). Credit Facilities

	2023/24 Budget	2022/23 Estimate	2022/23 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	-	-	-
<b>Total Amount of Credit Unused</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

6(f). Information on Borrowings – Key Terms

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

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7. CASH BACKED RESERVES

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve was established to fund the current portion of the City's leave liability and is maintained by an annual contribution to ensure the current portion City employees leave entitlements are cash backed.

Opening balance	4,828,682	4,741,611	5,074,359
Interest	141,966	176,730	50,344
Transfers in	173,800	150,341	150,341
Funds applied	(200,000)	(240,000)	-

Closing Balance	4,944,448	4,828,682	5,275,044
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	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary community facility projects in future years; alleviating the impacts of intergenerational equity in funding major facilities.

Opening balance	11,041,935	15,045,205	14,968,030
Interest	330,104	385,943	102,244
Transfers in	5,142,193	1,542,076	1,578,403
Funds applied	-	(5,931,288)	(5,746,288)

Closing Balance	16,514,233	11,041,935	10,902,389
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	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve was created to quarantine contributions obtained under the Public Art (Percent for Art) policy and to support the creation of public art pieces within City precincts.

Opening balance	349,417	354,642	400,539
Interest	9,450	13,217	3,159
Transfers in	-	46,558	-
Funds applied	(50,000)	(65,000)	(65,000)

Closing Balance	308,867	349,417	338,698
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	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking facilities and associated infrastructure within the district as needs arise.

Opening balance	215,842	203,742	221,622
Interest	5,507	7,585	1,774
Transfers in	-	64,515	-
Funds applied	(60,000)	(60,000)	(60,000)

Closing Balance	161,350	215,842	163,395
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FOR THE YEAR ENDED 30 JUNE 2024

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve was established to quarantine monies to be used to attract matching funding from state government with a view towards sharing financial responsibility for maintaining the River Walls.

Opening balance	446,825	816	-
Interest	16,314	31	-
Transfers in	500,000	445,978	445,978
Funds applied	(100,000)	-	-
<b>Closing Balance</b>	<b>863,139</b>	<b>446,825</b>	<b>445,978</b>

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve was established to partially cash back the loan liability due to residents on departing the village complex. The reserve is funded by the premium on the difference between the sale price of the units in the village to the ingoing resident and the amount of the refund to the departing resident. Funds in the reserve are maintained at an appropriate level to ensure that the draw of funds by departing residents in any given year is fully cash backed and available on demand. In the event that the Collier Park Village Reserve Funds are depleted this reserve is expected to subsidise any operating shortfalls so that the facility's operation do not impose a financial burden upon the City's ratepayers inclusive of capital purchase and refurbishment cost. This reserve advanced \$6,072,060 in 2022/23 as a loan to the municipal fund for the purpose of funding the South Perth/Hurlingham Underground Power project, repayments are received in quarterly instalments of \$416,800 over 4 years with interest at the WATC rate as at the day the funds were advanced less the government guarantee.

Opening balance	13,710,331	19,228,615	19,760,993
Interest	502,458	576,876	215,634
Transfers in	3,907,233	2,100,000	2,100,000
Funds applied	(2,880,383)	(8,195,160)	(8,195,161)
<b>Closing Balance</b>	<b>15,239,639</b>	<b>13,710,331</b>	<b>13,881,466</b>

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve accumulates the lease premium and refurbishment levy paid by ingoing residents of the retirement village as well as the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden upon the City's ratepayers.

Opening balance	-	427,202	422,028
Interest	6,196	11,628	6,047
Transfers in	431,783	350,000	350,000
Funds applied	(437,979)	(788,830)	(767,938)
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>10,137</b>

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
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	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve was established to provide for investment in new waste management initiatives as well as capital requirements it is funded by an annual allocation equal to the operating surplus/(deficit) from the waste operations.

Opening balance	2,835,935	3,225,873	2,907,144
Interest	129,547	105,062	41,060
Transfers in	30,574	100,000	100,000
Funds applied	(255,000)	(595,000)	(825,000)

Closing Balance	2,741,056	2,835,935	2,223,204
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	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve was established to accumulate funding to support the City's contribution to the undergrounding of existing overhead electrical cables within specified precincts in the City.

Opening balance	123,494	118,601	118,460
Interest	3,637	4,893	1,190
Transfers in	-	-	-
Funds applied	-	-	-

Closing Balance	127,131	123,494	119,650
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	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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This reserve quarantine funds to fund future capital expenditure at the Golf Course. The reserve is funded by an amount equal to 50% of the annual net profit of the Collier Park Golf Course.

Opening balance	-	-	-
Interest	4,912	-	-
Transfers in	365,800	-	-
Funds applied	-	-	-

Closing Balance	370,712	-	-
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	2023/24 Budget	2022/23 Estimate	2022/23 Budget
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The reserve was established to quarantine grants and City funds received for the Recreational Aquatic Facility.

Opening balance	5,739,949	-	-
Interest	20,747	193,661	86,990
Transfers in	-	5,546,288	12,546,288
Funds applied	(5,500,000)	-	-

Closing Balance	260,696	5,739,949	12,633,278
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ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

SUMMARY	2023/24 Budget	2022/23 Estimate	2022/23 Budget
Opening balance	39,292,412	43,346,307	43,873,175
Interest	1,170,839	1,475,625	508,443
Transfers in	10,551,383	10,345,756	17,271,010
Funds applied	(9,483,362)	(15,875,278)	(15,659,387)
Closing Balance	41,531,272	39,292,412	45,993,241

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FOR THE YEAR ENDED 30 JUNE 2024

8. FEES AND CHARGES REVENUE

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
By Program	\$	\$	\$
General Purpose Funding	331,000	317,012	310,000
Law, Order, Public Safety	200,000	159,500	158,500
Health	135,000	135,000	49,500
Housing	1,785,364	2,010,270	1,965,320
Community Amenities	8,727,880	8,271,683	8,432,878
Recreation & Culture	6,737,624	6,282,580	5,650,354
Transport	2,387,728	2,107,000	1,980,000
Economic Services	375,000	400,000	535,000
<b>Total fees and charges</b>	<b>20,679,596</b>	<b>19,683,046</b>	<b>19,081,552</b>

9. GRANT REVENUE

9(a). Grant Revenue - Operating

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
By Program	\$	\$	\$
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	1,061,174	289,808	968,786
Health	5,000	5,000	5,000
Recreation and culture	171,531	367,952	178,190
Transport	552,967	317,949	579,952
Other property and services	-	-	-
<b>Total operating grants, subsidies and contributions</b>	<b>1,790,672</b>	<b>980,709</b>	<b>1,731,928</b>

9(b). Grant Revenue - Capital

<b>Capital grants, subsidies and contributions</b>			
Recreation and culture	1,190,816	956,929	848,772
Transport	1,215,829	1,094,809	1,009,472
Other property and services	-	178,369	47,019
<b>Total capital grants, subsidies and contributions</b>	<b>2,406,645</b>	<b>2,230,107</b>	<b>1,905,263</b>



## 10. REVENUE RECOGNITION – KEY TERMS

### MATERIAL ACCOUNTING POLICIES

#### Revenue Recognition

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

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

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

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

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

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

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

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

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

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

## 11. OTHER INFORMATION

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
The net result includes as revenues:	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	1,170,839	1,470,732	508,443
- Other funds	1,226,000	1,156,607	370,220
Other interest revenue (refer note 1b)	377,769	368,769	337,000
Total	<b>2,774,608</b>	<b>2,996,108</b>	<b>1,215,663</b>
* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%			
(b) Other revenue			
Reimbursements and recoveries	635,450	497,013	607,245
Total	<b>635,450</b>	<b>497,013</b>	<b>607,245</b>
The net result includes as expenses:			
(c) Auditor's remuneration			
Audit services	73,000	70,000	70,000
Total	<b>73,000</b>	<b>70,000</b>	<b>70,000</b>
(d) Interest expenses (finance costs)			
Borrowings (refer note 6)	474,555	600,691	600,624
Total	<b>474,555</b>	<b>600,691</b>	<b>600,624</b>
(e) Write-offs			
Write-offs	118,000	108,000	168,000
Total	<b>118,000</b>	<b>108,000</b>	<b>168,000</b>
(f) Low lease expenses			
Lease expenses	27,550	20,400	20,400
Total	<b>27,550</b>	<b>20,400</b>	<b>20,400</b>

### 11(g). Leases – Key Terms

#### MATERIAL ACCOUNTING POLICIES

##### LEASES

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

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

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

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

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

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
	\$	\$	\$
<b>Elected member Mayor Greg Milner</b>			
<b>Term of Office Ends: 2023</b>			
Mayor's annual allowance	65,915	64,938	64,938
Meeting attendance fees	32,410	31,928	31,928
Annual allowance for ICT expenses	3,200	3,000	3,000
	<b>101,525</b>	<b>99,866</b>	<b>99,866</b>
<b>Elected member Deputy Mayor Blake D'Souza</b>			
<b>Term of Office Ends: 2025</b>			
Deputy Mayor's annual allowance	16,479	16,234	16,234
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,475	3,475
	<b>44,149</b>	<b>43,520</b>	<b>43,520</b>
<b>Elected member Cr Glen Cridland</b>			
<b>Term of Office Ends: 2025</b>			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,475	3,475
	<b>27,670</b>	<b>27,286</b>	<b>27,286</b>
<b>Elected member Cr Ken Manolas</b>			
<b>Term of Office Ends: 2023</b>			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,475	3,475
	<b>27,670</b>	<b>27,286</b>	<b>27,286</b>
<b>Elected member Cr André Brender-A-Brandis</b>			
<b>Term of Office Ends: 2023</b>			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,475	3,475
	<b>27,670</b>	<b>27,286</b>	<b>27,286</b>
<b>Elected member Cr Nick Warland</b>			
<b>Term of Office Ends: 2023</b>			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,475	3,475
	<b>27,670</b>	<b>27,286</b>	<b>27,286</b>
<b>Elected member Cr Mary Choy</b>			
<b>Term of Office Ends: 2025</b>			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,475	3,475
	<b>27,670</b>	<b>27,286</b>	<b>27,286</b>

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
	\$	\$	\$
<b>Elected member Cr Stephen Russell</b>			
<b>Term of Office Ends: 2023</b>			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,475	3,475
	<b>27,670</b>	<b>27,286</b>	<b>27,286</b>
<b>Elected member Cr Jennifer Nevard</b>			
<b>Term of Office Ends: 2025</b>			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,475	3,475
	<b>27,670</b>	<b>27,287</b>	<b>27,286</b>
<b>Elected members remuneration</b>			
Meeting fees	225,770	222,416	222,416
Mayor/President's allowance	65,915	64,938	64,938
Deputy Mayor/President's allowance	16,479	16,235	16,235
Telecommunications allowance	31,200	30,801	30,800
Total	<b>339,364</b>	<b>334,390</b>	<b>334,389</b>
<b>Other Elected Members Expenditure</b>			
Insurance	48,400	45,300	45,300
Training and Conferences	22,500	18,000	22,500
Election Expenses	180,000	30,000	-
Subscriptions	47,000	47,000	47,000
Other Expenses	75,500	64,000	59,000
Depreciation	17,118	21,746	18,400
Total	<b>390,518</b>	<b>226,046</b>	<b>192,200</b>
Total	<b>729,882</b>	<b>560,436</b>	<b>526,589</b>

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

Other than the request for proposal relating to Collier Park Village, it is not anticipated that the City will be party to any Major Land Transactions or Trading Undertakings during 2023/24.

#### 14. INTEREST IN JOINT VENTURE ARRANGEMENTS

It is not anticipated that the City will be party to any Joint Venture Arrangements during 2023/24.

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

###### MATERIAL ACCOUNTING POLICIES

###### INTERESTS IN JOINT ARRANGEMENTS

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

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

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

#### 15. TRUST FUNDS

The City does not anticipate holding trust funds during the 2023/24 budget year

##### 15(a). Trust Funds – Key Terms

###### MATERIAL ACCOUNTING POLICIES

###### TRUST FUNDS

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

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

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

## 16. OTHER INFORMATION – KEY TERMS

### MATERIAL ACCOUNTING POLICIES

#### GOODS AND SERVICES TAX

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

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

#### CRITICAL ACCOUNTING ESTIMATES

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

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

#### ROUNDING OFF FIGURES

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

#### COMPARATIVE FIGURES

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

#### BUDGET COMPARATIVE FIGURES

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

#### ALLOCATION OF CORPORATE COSTS

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

incorporating an allocation for corporate services provided to service areas.

#### INVESTMENTS & OTHER FINANCIAL INSTRUMENTS

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

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

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

Amortised cost is calculated as:

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

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

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

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



## MATERIAL ACCOUNTING POLICIES (Continued)

### (ii) Loans and receivables

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

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

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

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

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

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

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

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

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

### Impairment

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

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the

instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

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

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

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

### De-recognition

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

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

### INTANGIBLES

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

(ii) Software Costs incurred in developing software that will contribute to future period financial benefits through revenue generation or cost reduction are capitalised to software and systems. Costs capitalised include external direct costs of software development including consultancy, programming and data migration services. Amortisation is calculated on a straight line basis over 10

## MATERIAL ACCOUNTING POLICIES (continued)

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

### Other Long-Term Employee Benefits

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

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

### Fair Value Measurement of Assets & Liabilities

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

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

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

receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

### Fair Value Hierarchy

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

#### Level 1

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

#### Level 2

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

#### Level 3

Measurements based on unobservable inputs for the asset or liability.

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

### Valuation techniques

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

### Market approach

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

#### MATERIAL ACCOUNTING POLICIES (continued)

##### Income approach

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

##### Cost approach

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs that are developed using market data (such as publicly available information on actual

transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are inputs for which market data is not available and therefore assumptions are considered unobservable.

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

## 17. PROGRAM INFORMATION

### Comprehensive Income by Reporting Program – Key Terms and Definitions

#### KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

#### VISION

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

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

#### OBJECTIVE

#### ACTIVITIES

#### GOVERNANCE

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

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

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

#### LAW, ORDER, PUBLIC SAFETY

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

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

#### HEALTH

To provide an operational framework for environmental and community health.

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

#### EDUCATION AND WELFARE

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

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

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

#### HOUSING

To provide and maintain elderly residents housing.

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

#### COMMUNITY AMENITIES

To provide services required by the community.

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

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS (continued)**

**OBJECTIVE**

**ACTIVITIES**

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

The transport programme includes the maintenance and rehabilitation of roads, drainage works, paths, parking facilities streetscape and verge maintenance as well as maintenance of traffic devices and traffic signs and expenses relating to street lighting.

**ECONOMIC SERVICES**

To help promote the local government and its economic wellbeing.

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

**OTHER PROPERTY AND SERVICES**

To monitor and control operating accounts.

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

ANNUAL BUDGET REPORT – STATUTORY BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>b) Income and expenses</b>				
<b>Income Excluding Grants, subsidies and contribution</b>		\$	\$	\$
General Purpose Funding		45,884,035	43,570,601	42,213,967
Governance		56,300	65,728	99,745
Law, Order, Public Safety		210,500	169,000	168,000
Health		155,000	151,800	119,500
Housing		2,376,518	2,679,473	2,262,601
Community Amenities		8,897,427	8,412,403	8,582,438
Recreation & Culture		6,958,774	6,457,984	5,844,254
Transport		2,402,728	2,130,000	2,000,000
Economic Services		540,000	8,731,891	8,685,456
Other Property and Services		25,000	25,223	30,000
		<b>67,506,282</b>	<b>72,394,103</b>	<b>70,005,961</b>
<b>Operating grants, subsidies and contributions</b>				
General Purpose Funding		1,061,174	289,808	968,786
Health		5,000	5,000	5,000
Recreation & Culture		171,531	367,952	178,190
Transport		552,967	317,949	579,952
		<b>1,790,672</b>	<b>980,709</b>	<b>1,731,928</b>
<b>Capital grants, subsidies and contributions</b>				
Recreation & Culture		1,190,816	956,929	848,772
Transport		1,215,829	1,094,809	1,009,472
Other Property and Services		-	178,369	47,019
		<b>2,406,645</b>	<b>2,230,107</b>	<b>1,905,263</b>
<b>Total Income</b>		<b>71,703,599</b>	<b>75,604,919</b>	<b>73,643,152</b>
<b>Expenses</b>				
General Purpose Funding		(386,667)	(527,655)	(536,569)
Governance		(5,408,264)	(4,937,016)	(4,853,677)
Law, Order, Public Safety		(1,275,223)	(1,007,039)	(1,552,692)
Health		(875,326)	(777,991)	(817,267)
Education and Welfare		(734,889)	(685,130)	(665,593)
Housing		(2,917,770)	(2,668,373)	(2,584,523)
Community Amenities		(12,989,621)	(13,045,386)	(13,500,547)
Recreation & Culture		(24,784,667)	(22,545,578)	(22,435,742)
Transport		(18,580,849)	(17,990,353)	(17,405,744)
Economic Services		(1,476,902)	(9,338,580)	(9,268,236)
Other Property and Services		(762,972)	(595,064)	(280,483)
<b>Total Expenses</b>		<b>(70,193,152)</b>	<b>(74,118,166)</b>	<b>(73,901,073)</b>
<b>Net Result for the period</b>		<b>1,510,447</b>	<b>1,486,753</b>	<b>(257,921)</b>





# MANAGEMENT BUDGET





## MANAGEMENT BUDGET

Key Responsibility Area	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>REVENUE</b>			
<b>Corporate Services</b>			
<b>Finance</b>			
Investment Activities	2,819,812	2,217,582	1,578,708
Financial Services	56,300	55,000	52,000
Rating Services	44,125,397	41,642,826	41,604,045
Property Management - Commercial	280,434	275,295	311,600
Recoverable Costs	36,000	35,000	36,400
Total Revenue - Finance	47,317,943	44,225,704	43,582,753
<b>Governance</b>			
Governance Admin	-	10,728	47,745
Animal Care Facility	120,000	150,000	149,000
Fire Prevention	7,000	10,000	10,000
Parking	2,317,728	2,042,000	1,895,000
Rangers	83,500	9,000	9,000
Total Revenue - Governance	2,528,228	2,221,728	2,110,745
<b>Corporate Services Total</b>	<b>49,846,171</b>	<b>46,447,432</b>	<b>45,693,498</b>
<b>Development &amp; Community Services</b>			
<b>Collier Park Village</b>			
Collier Park Village	2,370,018	2,673,173	2,256,301
Collier Park Community Centre	6,500	6,300	6,300
Total Revenue - Collier Park Village	2,376,518	2,679,473	2,262,601
<b>Community, Culture &amp; Recreation</b>			
Community Projects	62,831	21,130	21,000
Community Events	54,000	87,692	75,000
Major Events	30,000	-	-
Facility Hire	435,000	413,000	410,000
Recreation Admin	193,000	245,890	133,390
George Burnett Leisure Centre Operations	200,000	240,694	200,000
Total Revenue - Community, Culture & Recreation	974,831	1,008,406	839,390
<b>Library Services</b>			
Library Services	22,750	17,750	5,500
Civic Centre Library	11,600	9,600	12,050
Manning Library	7,000	7,000	6,550
Old Mill	6,800	6,600	8,000
Total Revenue - Library Services	48,150	40,950	32,100



ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

Key Responsibility Area	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>Development Services</b>			
Planning Services	525,000	545,000	495,000
Building Services	275,000	300,000	450,000
Pool Services	100,000	100,000	85,000
Health Services	5,000	5,000	5,000
Preventative Services	155,000	151,800	119,500
Total Revenue - Development Services	1,060,000	1,101,800	1,154,500
<b>Strategic Planning</b>			
Strategic Planning	-	659	-
Total Revenue - Strategic Planning	-	659	-
<b>Development &amp; Community Services Total</b>	<b>4,459,499</b>	<b>4,831,288</b>	<b>4,288,591</b>
<b>Infrastructure Services</b>			
<b>Engineering</b>			
Network Operations	30,000	20,000	40,000
Underground Power	65,000	8,331,891	8,150,456
Roads and Drainage	607,967	382,949	644,952
Total Revenue - Engineering	702,967	8,734,840	8,835,408
<b>Parks and Environment</b>			
CPGC	5,487,890	5,094,185	4,612,954
Park Operations	403,000	370,470	190,000
Total Revenue - Parks and Environment	5,890,890	5,464,655	4,802,954
<b>Waste, Fleet &amp; Facilities</b>			
Building & Assets	-	4,630	-
Fleet Management	25,000	25,223	30,000
Recycling Centre	120,000	110,000	143,000
Waste Collection	8,252,427	24,000	88,500
Recycling Collection	-	7,732,744	7,855,938
Total Revenue - Waste, Fleet & Facilities	8,397,427	7,896,597	8,117,438
<b>Infrastructure Services Total</b>	<b>14,991,284</b>	<b>22,096,092</b>	<b>21,755,800</b>
<b>Total Revenue</b>	<b>69,296,954</b>	<b>73,374,812</b>	<b>71,737,889</b>

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

Key Responsibility Area	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>EXPENDITURE</b>			
<b>Office of the CEO</b>			
Office of the CEO	640,763	599,879	641,179
Total Expense - Office of the CEO	640,763	599,879	641,179
<b>Office of the CEO Total</b>	<b>640,763</b>	<b>599,879</b>	<b>641,179</b>
<b>Corporate Services</b>			
<b>Director of Corporate Services</b>			
Corporate Services	279,445	254,544	257,262
Total Expense - Director of Corporate Services	279,445	254,544	257,262
<b>Customer, Communications &amp; Engagement</b>			
Publications	113,000	102,000	97,000
Marketing & Communications	694,253	637,812	725,734
Customer Services Admin	1,273,384	1,156,903	1,159,606
Total Expense - Customer, Communications & Engagement	2,080,637	1,896,715	1,982,340
<b>Finance</b>			
Financial Services	2,611,558	2,704,281	2,562,357
Investment Activities	149,969	161,120	161,053
Rating Services	386,667	527,655	536,569
Recoverable Costs	142,800	141,997	135,700
PreSchools	43,021	32,814	32,814
Total Expense - Finance	3,334,015	3,567,867	3,428,493
<b>Information Systems</b>			
Information Services	5,269,176	5,095,718	5,205,925
Records Management	216,947	209,473	204,790
Total Expense - Information Systems	5,486,123	5,305,191	5,410,716
<b>Governance</b>			
Governance Admin	952,251	936,123	828,322
Animal Care Facility	419,116	287,761	282,251
Fire Prevention	69,633	91,036	109,209
Parking	1,051,900	940,593	906,355
Rangers	293,432	248,230	243,569
Council Members	741,888	572,463	538,616
Council Functions	201,352	213,994	198,994
Total Expense - Governance	3,729,572	3,290,199	3,107,315
<b>People &amp; Performance</b>			
Human Resources	1,104,089	1,090,312	1,062,956
Work Health & Safety	321,778	312,459	302,565
Organisational Performance	192,126	187,316	193,835
Total Expense - People & Performance	1,617,993	1,590,087	1,559,355
<b>Corporate Services Total</b>	<b>16,527,784</b>	<b>15,904,603</b>	<b>15,745,482</b>

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

Key Responsibility Area	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>Development &amp; Community Services</b>			
<b>Director of Development &amp; Community Services</b>			
Development & Community Services	350,090	341,053	270,976
Total Expense - Director of Dev & Community Services	350,090	341,053	270,976
<b>Community, Culture &amp; Recreation</b>			
CCR Admin	594,424	494,101	579,201
Community Projects	573,080	586,500	590,000
Citizens Centre - South Perth	213,577	200,856	194,363
Citizens Centre - Manning	161,594	148,876	148,876
Community Events	708,107	676,634	584,372
Major Events	85,512	70,000	68,707
Summer Events	220,000	140,000	125,000
Functions	55,000	98,000	94,000
Public Art	88,935	77,406	79,490
Facility Hire	625,833	551,791	614,187
George Burnett Leisure Centre Operations	558,387	484,634	459,339
Total Expense - Community, Culture & Recreation	3,884,449	3,528,797	3,537,534
<b>Collier Park Village</b>			
Collier Park Village	2,519,394	2,262,445	2,209,018
Total Expense - Collier Park Village	2,519,394	2,262,445	2,209,018
<b>Library Services</b>			
Civic Centre Library	1,558,590	1,557,237	1,466,697
Manning Library	993,112	811,574	899,639
Old Mill	114,614	181,077	199,682
Heritage House	25,525	23,525	23,989
Total Expense - Library Services	2,691,841	2,573,412	2,590,007
<b>Development Services</b>			
Planning Services	1,335,231	1,377,866	1,576,690
Compliance	174,412	157,483	159,483
Building Services	555,709	362,294	327,485
Health Services	537,794	462,653	484,002
Analytical Services	13,000	11,500	10,000
Pest Control	50,000	50,000	60,000
Total Expense - Development Services	2,666,146	2,421,795	2,617,659
<b>Strategic Planning</b>			
Strategic Planning	874,745	888,944	866,046
Total Expense - Strategic Planning	874,745	888,944	866,046
<b>Development &amp; Community Services Total</b>	<b>12,986,665</b>	<b>12,016,446</b>	<b>12,091,239</b>

ANNUAL BUDGET REPORT – MANAGEMENT BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

Key Responsibility Area	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>Infrastructure Services</b>			
<b>Director Infrastructure Services</b>			
Director Infrastructure Services	514,482	400,540	418,847
Infrastructure Services-Planning	394,242	370,126	375,058
Recreation Aquatic Facilities Preliminary Cost	-	385,000	200,000
Total Expense - Director Infrastructure Services	908,724	1,155,666	993,905
<b>Engineering</b>			
Engineering Administration	353,521	353,708	339,073
Asset Management	393,939	384,658	349,812
Civil Design	621,141	599,155	668,826
Network Operations	248,341	223,641	250,573
Underground Power	356,593	8,556,420	8,537,264
Roads and Drainage	10,816,655	9,488,476	9,667,840
Total Expense - Engineering	12,790,190	19,606,057	19,813,388
<b>Parks and Environment</b>			
Parks and Environment Administration	539,528	406,583	383,088
CPGC	3,626,716	3,525,935	3,752,512
Park Operations	10,433,986	9,235,758	9,064,457
Total Expense - Parks and Environment	14,600,230	13,168,277	13,200,058
<b>Waste, Fleet &amp; Facilities</b>			
Waste, Fleet & Facilities Administration	593,390	743,022	652,907
Environment (Natural & Built)	576,088	489,113	494,238
Fleet Management	1,422,042	1,386,757	1,294,114
Recycling Centre	513,952	584,128	667,871
Waste Collection	4,377,851	5,332,160	5,171,990
Recycling Collection	1,394,905	494,253	602,597
Building & Assets	3,025,449	2,668,919	2,576,053
Total Expense - Waste, Fleet & Facilities	11,903,677	11,698,352	11,459,771
<b>Infrastructure Services Total</b>	<b>40,202,821</b>	<b>45,628,353</b>	<b>45,467,123</b>
<b>Total Expenditure</b>	<b>70,358,033</b>	<b>74,149,280</b>	<b>73,945,022</b>
<b>Net Position</b>	<b>(1,061,079)</b>	<b>(774,468)</b>	<b>(2,207,133)</b>





# **FEES AND CHARGES SCHEDULE**





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**Access to Information**

Land & Property Information				
PROPERTY INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Rates Enquiry - Settlement Agents	All Applicants	Rates Enquiry only	Exc	\$48.00
Rates Enquiry - Settlement Agents	All Applicants	Full Requisition including Rates	Exc	\$130.00
PLANNING SCHEME				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Town Planning Scheme Text	All Applicants	Each	Exc	\$40.00
Planning Zone Maps	All Applicants	Per sheet	Exc	\$5.00
BUILDING ARCHIVE INFORMATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Plan Archive Search - Residential	All Applicants	Per Search - Payable in Advance	Exc	\$90.00
Building Plan Archive Search - Commercial	All Applicants	Per Search - Payable in Advance	Exc	\$138.00

Electoral Information				
ROLLS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Full Rate Roll	All Applicants	Per Copy	Exc	\$380.00
Ward Roll	All Applicants	Per Copy	Exc	\$130.00

**Reproduction of Records****DOCUMENTS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Photocopy (small volume)	All Applicants	Per Page	Inc	\$0.35
Photocopy (bulk) - by City Staff	All Applicants	Per Hour	Inc	\$45.00
Building Plan - Printing of Plans > A3 Size	All Applicants	Per Sheet	Inc	\$5.00
Supervised access to City Records	All Applicants	Per Hour	Inc	\$45.00

**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**

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

<b>Development Approvals</b>				
<b>DEVELOPMENT APPROVAL CONDITIONS CLEARANCE LETTER</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Development Approval Conditions Clearance - Development Cost \$50,000-\$500,000	If applicable	Prior to advice being given	Exc	\$106.00
Development Approval Conditions Clearance - Development Cost \$500,000 - \$2,500,000	If applicable	Prior to advice being given	Exc	\$265.00
Development Approval Conditions Clearance - Development Cost \$2,500,000 - \$5,000,000	If applicable	Prior to advice being given	Exc	\$530.00
Development Approval Conditions Clearance - Development Cost \$5,000,000 - \$21,500,000	If applicable	Prior to advice being given	Exc	\$795.00
Development Approval Conditions Clearance - Development Cost over \$21,500,000	If applicable	Prior to advice being given	Exc	\$795.00

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	0.32% of estimated cost of development	Exc	0.32% of estimated cost of development
Development Cost more than \$500,000 but not more than \$2.5 million	All Applicants	Base fee of \$1,700 plus 0.257% of cost over \$500,000	Exc	\$1,700 plus 0.257% for every \$1 in excess of \$500,000
Development Cost more than \$2.5 million but not more than \$5 million	All Applicants	Base fee of \$7,161 plus 0.206% of cost over \$2.5 million	Exc	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million
Development Cost more than \$5 million but not more than \$21.5 million	All Applicants	Base fee of \$12,633 plus 0.123% of cost over \$5 million	Exc	\$12,633 plus 0.123% for every \$1 in excess of \$5 million
Development Cost more than \$21.5 million	All Applicants	Base Fee	Exc	\$34,196.00
DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Deemed to Comply Check - (Planning & Development Regulations 2015 Sch. 2 Cl. 61A)	If applicable	Prior to advice being given	Exc	\$295.00 max fee
Determining an application to amend or cancel development approval (if amendment would not substantially change the development approval)	All applicants	Per application	Exc	\$295.00

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	\$70.00
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	Standard Development Application	Exc	\$175.00
Advertising Costs	All Applicants	Complex Development Application	Exc	\$345.00
Change of Use	All Applicants	Per Application	Exc	\$295.00
Extension of Non Conforming Use	All Applicants	Per Application	Exc	\$295.00
Home Occupation	All Applicants	Per Application	Exc	\$222.00
Proposed 'Major' Variation (as per Policy P689) to Previously Determined Application	All Applicants	Per Application (min \$147)	Exc	30% of original fee
Retrospective Approval of Existing Change of Use or Non Conforming Use	All Applicants	Original Fee (\$295) plus \$590 Penalty	Exc	\$885.00
Retrospective Approval - of Existing Development	All Applicants	Penalty is double the maximum fee plus the original fee minimum \$441.00	Exc	3 x original fee
Retrospective Approval - Home occupation	All Applicants	Original Fee (\$222) plus \$444 Penalty	Exc	\$666.00

DEVELOPMENT RELATED FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	\$850.00

### DAP Applications

DAP APPLICATION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Minor Amendment - under Reg 17	All Applicants	Per Application	Exc	\$257.00
Band 1 - Development Cost more than \$2,000,000 but no more than \$7,000,000	All Applicants	Per Application	Exc	\$6,003
Band 2 - Development Cost more than \$7,000,000 but no more than \$10,000,000	All Applicants	Per Application	Exc	\$9,268
Band 3 - Development Cost more than \$10,000,000 but no more than \$12,500,000	All Applicants	Per Application	Exc	\$10,084
Band 4 - Development Cost more than \$12,500,000 but no more than \$15,000,000	All Applicants	Per Application	Exc	\$10,371
Band 5 - Development Cost more than \$15,000,000 but no more than \$17,500,000	All Applicants	Per Application	Exc	\$10,659
Band 6 - Development Cost more than \$17,500,000 but no more than \$20,000,000	All Applicants	Per Application	Exc	\$10,948
Band 7 - Development Cost more than \$20,000,000	All Applicants	Per Application	Exc	\$11,236

Strata Plan				
APPROVAL FOR STRATA PLAN, PLAN OF RE-SUBDIVISION OR CONSOLIDATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Less than 6 Lots	All Applicants	Per Application	Exc	\$656 plus \$65 per Lot
Minimum 6 Lots up to 100 Lots	All Applicants	Per Application	Exc	\$981 plus \$43.50 per Lot in excess of 5 Lots
More than 100 Lots (Maximum Fee)	All Applicants	Per Application	Exc	\$5,113.50

Planning Advisory Services				
LIQUOR LICENSING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Section 40 Liquor Licensing Certificate	All Applicants	Per Property	Exc	\$85.00
PLANNING ADVICE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Zoning certificate (including plot ratio, building height limit, setbacks, permitted land use, etc)	All Applicants	Per Property	Exc	\$73.00

Planning Scheme Amendment				
AMENDMENT - REQUEST BY APPLICANT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used - Director, Manager, Strategic Advisor	All Applicants - Estimate payable in advance	Per Hour	Exc	\$88.00
Time Used - Senior Planner	All Applicants - Estimate payable in advance	Per Hour	Exc	\$66.00
Time Used - Planning Officer	All Applicants - Estimate payable in advance	Per Hour	Exc	\$36.86
Time Used - Admin Officer or Secretary	All Applicants - Estimate payable in advance	Per Hour	Exc	\$30.20

**AMENDMENT - REQUEST BY APPLICANT**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Time Used - All Other Officers	All Applicants - Estimate payable in advance	Per Hour	Exc	\$36.86
Operating Overhead Costs	All Applicants - Estimate payable in advance	33.3% of Time Cost	Exc	As calculated
Direct Costs (advertising, consultation, statutory notices, environmental assessment, computer modelling and heritage assessment)	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred
Legal and Other Specialist Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred
Scheme Map & Scheme Text Advice	All Applicants - Estimate payable in advance	To the Extent Incurred by the City	Exc	To the extent incurred

**Local Development Plan****APPLICATION FEE**

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

**Subdivision Applications****SUBDIVISION CLEARANCE**

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

## Rates and Debtors Administration Fees

Underground Power				
COLLIER NETWORK CHARGE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Residential/Commercial GRV < \$13,000	Properties in designated area of Collier	Council adopted, levied in equal annual instalments over 5 years, year 3 of 5 (\$4,050/5=\$810 Per year for 5 years)*	Exc	\$4,050.00
Residential/Commercial GRV \$13,001-\$21,000	Properties in designated area of Collier	Council adopted, levied in equal annual instalments over 5 years, year 3 of 5 (\$5,450/5= \$1,090 Per year for 5 years)*	Exc	\$5,450.00
Residential/Commercial GRV > \$21,000	Properties in designated area of Collier	Council adopted, levied in equal annual instalments over 5 years, year 3 of 5 (\$6,915/5= \$1,383 Per year for 5 years)*	Exc	\$6,915.00
Other - large properties that are not held or used as residential or commercial	Properties in designated area of Collier	Council adopted, levied in 5 equal annual instalments over 5 years, year 3 of 5 (\$20,745/5=\$4,149 per year for 5 years)*	Exc	\$20,745.00
* If the property is sold the outstanding network charge is recovered at property settlement.			Exc	N/A
^ For a property with multiple units or dwellings on a single title, the network charge imposed on each unit or dwelling is calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings.			Exc	N/A

**COLLIER CONNECTION FEE PER UNIT/DWELLING**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Connection Fee - Where connections between the front of the property and the meter box are already wholly or partially underground, this charge will be discounted according to the type of existing connection	Properties in designated area of Collier	Council adopted, levied in 5 equal annual instalments over 5 years, year 3 of 5 (\$0 - \$750/5=\$0 - \$150 Per year for 5 years) *	Exc	Between \$0 - \$750.00
* If the property is sold the outstanding connection fee is recovered at property settlement.			Exc	N/A

**MANNING NETWORK CHARGE PER UNIT/DWELLING**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Residential/Commercial GRV <\$13,000	Properties in designated area of Manning	Council adopted, levied in equal annual instalments over 5 years, year 3 of 5 (\$3,800/5= \$760 Per year for 5 years)*	Exc	\$3,800.00
Residential/Commercial GRV \$13,001-\$21,000	Properties in designated area of Manning	Council adopted, levied in equal annual instalments over 5 years, year 3 of 5 (\$5,040/5= \$1,008 Per year for 5 years)*	Exc	\$5,040.00
Residential/Commercial GRV >\$21,000	Properties in designated area of Manning	Council adopted, levied in equal annual instalments over 5 years, year 3 of 5 (\$6,365/5= \$1,273 Per year for 5 years)*	Exc	\$6,365.00



MANNING NETWORK CHARGE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Other - larger properties that are not held or used as Residential or Commercial	Properties in designated area of Manning	Council adopted, levied in equal annual instalments over 5 years, year 3 of 5 (\$19,095/5= \$3,819 Per year for 5 years)*	Exc	\$19,095.00
* If the property is sold the outstanding network charge is recovered at property settlement.			Exc	N/A
^ For a property with multiple units or dwellings on a single title, the network charge imposed on each unit or dwelling is calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings.			Exc	N/A
MANNING CONNECTION FEE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Connection Fee - Where connections between the front of the property and the meter box are already wholly or partially underground, this charge will be discounted according to the type of existing connection	Properties in designated area of Manning	Council adopted, levied in equal annual instalments over 5 years, year 3 of 5 (\$0-\$750//5=\$0- \$150 per year for 5 years)*	Exc	Between \$0 - \$750.00
* If the property is sold the outstanding connection fee is recovered at property settlement.			Exc	.
SOUTH PERTH/HURLINGHAM NETWORK CHARGE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Residential/Commercial GRV <13,200	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 2 of 5 (\$3,000/5=\$600 per year for 5 years)	Exc	\$3,000.00
Residential/Commercial GRV 13,201 - 26,600	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 2 of 5 (\$4,300/5=\$860 per year for 5 years)	Exc	\$4,300.00

SOUTH PERTH/HURLINGHAM NETWORK CHARGE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Residential/Commercial GRV 26,601 - 50,000	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 2 of 5 ( $\$6,100/5=\$1,220$ per year for 5 years)	Exc	\$6,100.00
Residential/Commercial GRV > 50,000	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 2 of 5 ( $\$6,100.00 + 20 \text{ cents per } \$ \text{ GRV} > \$50,000/5 = \$1,220 + 4 \text{ cents per } \$ \text{ GRV} > \$50,000$ charge per year for 5 years)	Exc	\$ 6,100.00 + 20 cents per \$ GRV > 50,000
Other - Large properties that are not held or used as Residential or Commercial	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 2 of 5 ( $\$18,300/5=\$3,660$ per year for 5 years)	Exc	\$18,300.00
*If the property is sold the outstanding network charge is recovered at property settlement.			Exc	.
^For a property with multiple units or dwellings on a single title, the network charge imposed on each unit or dwelling is calculated by reference to the amount of the GRV of the property divided by the number of units or dwellings.			Exc	.
SOUTH PERTH/HURLINGHAM CONNECTION FEE PER UNIT/DWELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Connection Fee - Where connections between the front of the property and the meter box are already wholly or partially underground, this charge will be discounted according to the type of existing connection	Properties in designated area of South Perth/Hurlingham	Council adopted, levied in equal annual instalments over 5 years, year 2 of 5 ( $\$0 - \$750/5=\$0 - \$150$ per year for 5 years)	Exc	Between \$0 - \$750.00
*If the property is sold the outstanding connection fee is recovered at property settlement.			Exc	.

Rates				
ADMINISTRATION FEES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Underground Power Instalment pre-interest percentage	If applicable	Per LGFM Regulations	Exc	5.50%
Rates and charges Instalment Administration Fee	All Applicants	Per Instalment Notice	Exc	\$12.00
Rates Instalment Pre Interest Percentage	All Applicants	Per LGFM Regulations	Exc	5.50%
Interest on Outstanding Rates	All Applicants	Per LGFM Regulations	Exc	11.00%
Rates Special Payment Arrangement Fee	If Applicable	Per Application	Exc	\$35.00
Interest on Overdue ESL	If Applicable	Per Annum	Exc	11.00%
Debtors Direct Payment Arrangements	If Applicable	Per Application	Exc	\$35.00
External Debt Collection Administration Fee	If Applicable	Per Application	Exc	\$47.00
Refund Fee	If Applicable excluding pensioners and seniors	Only if Due to Ratepayer Error	Exc	\$24.00
Interest on Outstanding Debtor Accounts	If Applicable	Per Annum	Exc	11.00%
Interest on Outstanding Underground Power	If Applicable	Per LGFM Regulations	Exc	11.00%
Preparation of Historical Transaction Listing Report	All Applicants	Per Request	Exc	\$50.00
Reprint of Rate Notice (electronic and hardcopy)	All Applicants excl pensioners and seniors	Per Notice	Exc	\$18.00

**Events, Programs and Workshops**

<b>Community Events, Recreation and Cultural Programs and Workshops</b>				
<b>COMMUNITY EVENTS, RECREATION AND CULTURAL PROGRAMS AND WORKSHOPS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Level 1 - Very Low Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$2.00 - \$5.00
Level 2 - Low Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$6.00 - \$15.00
<b>COMMUNITY EVENTS, RECREATION AND CULTURAL PROGRAMS AND WORKSHOPS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Level 3 - Moderate Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$16.00 - \$40.00
Level 4 - High Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$41.00 - \$75.00
Level 5 - Very High Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$76.00 - \$100.00
Level 6 - Significant Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$101.00 - \$150.00
Level 7 - Substantial Fee for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	\$151.00 - \$200.00
Level 0 - Free for the Community to Participate	All Applicants	Per event/program/workshop/series	Inc	No Charge

## Miscellaneous Administration Fees

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

**Building and Demolition Approvals**

<b>Building Approvals</b>				
<b>BUILDING APPLICATION - CERTIFIED</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	As per State Government review
Class 1 or Class 10 Buildings	All Applicants	0.19% of GST inclusive value of works as determined by City but not less than \$110.	Exc	As per State Government review
Class 2 - 9 Buildings	All Applicants	0.09% of GST inclusive value of works as determined by City but not less than \$110	Exc	As per State Government review
<b>BUILDING APPLICATION - UNCERTIFIED</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 (Minimum Fee)	All Applicants	Minimum Fee	Exc	As per State Government review
<b>BUILDING APPLICATION - UNCERTIFIED</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10 Buildings	All Applicants	0.32% of GST inclusive value of works as determined by City but not less than \$110	Exc	As per State Government review

BUILDING APPROVAL CERTIFICATES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Occupancy permit inspection fee (if additional inspections required)	All Applicants	Per officer attending, per inspection following initial inspection	Exc	\$80.00
Building Approval - Extend Effective Time	All Applicants	Per Application	Exc	As per State Government review
Occupancy Permit for Completed Building	All Applicants	Per Application	Exc	As per State Government review
Occupancy Permit for Registration of Strata Scheme	All Applicants	Per Application	Exc	As per State Government review
Occupancy Permit for Plan of Re-Subdivision	All Applicants	Per Application	Exc	As per State Government review
Modify Occupancy Permit for Temporary Additional Use of Building	If Applicable	Per Application	Exc	As per State Government review
Replacement Occupancy Permit - Existing Building	If Applicable	Per Application	Exc	As per State Government review
Replacement Occupancy Permit - Permanent Change of a Building's Classification or Use	If Applicable	Per Application	Exc	As per State Government review
Temporary Occupancy Permit - Incomplete Building	If Applicable	Per Application	Exc	As per State Government review
Occupancy Permit - Building with Unauthorised Work Having been Done	If Applicable	0.18% of GST inclusive value of works as determined by City, not less than \$110	Exc	As per State Government review
Occupancy Permit - Extend Effective Time	If Applicable	Per Application	Exc	As per State Government review

RETROSPECTIVE APPROVALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Per Application	Exc	As per State Government review
Class 1 or Class 10 Building - Unauthorised Work	All Applicants	0.38% of GST inclusive value of works as determined by City but not less than \$110	Exc	As per State Government review
Strata Unit	All Applicants	Per Application	Exc	As per State Government review
Strata Unit	All Applicants	Per Unit with 10 Unit Minimum	Exc	As per State Government review
DEMOLITION APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Class 1 or Class 10	All Applicants	Per Application	Exc	As per State Government review
Class 2 - 9 Buildings	All Applicants	\$110 Per Storey	Exc	As per State Government review
Demolition Bond	All Applicants	Refundable provided there is no damage to City property, infrastructure, or assets.	Exc	\$1500.00
Demolition Approval - Extend Effective Time	If Applicable	Per Application	Exc	As per State Government review



Building Related Fees				
BUILDING SERVICES LEVY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Building Permit	All Applicants	Minimum \$61.65 or 0.137% of value of work over \$45,000	Exc	As per State Government review
Demolition Permit	All Applicants	Minimum \$61.65 or 0.137% value of work over \$45,000	Exc	As per State Government review
Occupancy Permit under S.46 and modification under S.48 of Building Act	All Applicants	No Levy Payable	Exc	As per State Government review
Occupancy permit or building approval certificate for approved building work under S47, 49, 50 or 52 of Building Act	All Applicants	Minimum \$61.65	Exc	As per State Government review
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act	All Applicants	Minimum \$123.30 or 0.274% of value of work over \$45,000	Exc	As per State Government review
BCTIF LEVY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Payable on ALL Applications	All Applicants	0.20% of GST inclusive value of works over \$20,000	Exc	As per State Government review

ROAD RESERVE ACCESS BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Single House - Minor Works less than \$20,000	All applicants	Refundable provided there is no damage to City property	Exc	\$530.00
Single House - Medium works equal to or greater than \$20,000 but less than \$30,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$1,100.00
Single House - Works equal to or greater than \$30,000	All Applicants	Refundable provided there is no damage to City property.	Exc	\$2,500.00
Up to 3 Grouped Dwellings or Single House on Corner Lot	All Applicants	Refundable provided there is no damage to City property.	Exc	\$3,500.00
More than 3 Grouped dwellings or commercial developments with a value of less than \$2.0m	All Applicants	Refundable provided there is no damage to City property.	Exc	\$5,000.00
Commercial Development Valued equal to or greater than \$ 2.0 m.	All Applicants	Refundable provided there is no damage to City property	Exc	\$15,000.00
Site Inspection Fee	All Applicants	Per Bond	Inc	\$185.00

Swimming Pool Licence				
INSPECTION FEE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Annual Levy	All Applicants	Charged over 4 Year Cycle	Exc	\$58.45
Inspection at the request of others (e.g. purchaser, demolition or decommissioning)	All Applicants	Per Inspection	Exc	\$58.45
Initial new pool inspection (outside routine inspection program)	All Applicants	Per Inspection	Exc	\$140.00
Copy of Compliance Inspection Report	If Applicable	Per copy	Exc	\$60.00

**Traffic Management / Modelling**

Traffic Management				
TRAFFIC MANAGEMENT PLAN (TMP) APPROVAL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Approval or Alteration of TMP for Works lasting less than one week	All Applicants	Per Application	Inc	\$185.00
Approval or Alteration of a complex TMP	All Applicants	Per Application	Inc	\$285.00
Traffic Count - New (works only undertaken on individual basis and as workload permits)	All Applicants	Per Application	Inc	\$345.00
Traffic Count - existing per classified report	All Applicants	Per Application	Inc	\$48.00
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	\$235.00
Remedial Audit of Non Conforming Site TMP	If Applicable	Required where site is found to be Non Conforming	Inc	\$235.00
TRAFFIC MODELLING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Traffic Modelling Technical Report - Impact of Development on Surrounding Road Network	If Applicable	Specified Precincts - South Perth Train Station, Precinct, Canning Bridge	Inc	To the extend incurred by the City

**Licencing and Food Safety**

<b>Licences</b>				
<b>TRADING LICENCES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Vendor Trading Licence application (per day)	All Applicants	Per Day	Exc	\$116.00
Vendor Trading Licence application (per week)	All Applicants	Per Week	Exc	\$285.00
Vendor Trading Licence application (monthly)	All Applicants	Per Month	Exc	\$345.00
Trading Licence - Concession - Manning Farmers Market Event	If Applicable	Per Annum	Exc	\$10,300.00
Personal Trainer Trading Licence (Multiple Sites - annual)	All Applicants	Per Annum	Exc	\$1,256.00
Food Vendor Trading Licence (annual)	All Applicants	Per Annum	Exc	\$1,802.00
Non Food Vendor Trading Licence (annual)	All Applicants	Per Annum	Exc	\$1,256.00
Trading Licence - Concession - Community or School Events (per day)	If Applicable	Per Day	Exc	\$75.00
Trading Licence - Concession - Manning Farmers Market (annual, per stall)	If Applicable	Per Day	Exc	\$70.00
Vendor Trading Licence (per quarter)	All Applicants	Per three months	Exc	\$514.00
Vendor Trading Licence application - charitable or not for profit organisation	All applicants	Per Day	Exc	\$0.00
Vendor Trading Licence application - entertainer / performer	All applicants	Per Day	Exc	\$30.00

FOOD PREMISES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Business Construction, Alteration	All Applicants	Per Application	Exc	\$300.00
Food Business Notification fee	All Applicants	On notification	Exc	\$69.00
Low Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$143.00
Medium Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$285.00
High Risk Food Business	If Applicable	Annual surveillance fee	Exc	\$570.00
Food business Reinspection fee	If Applicable	Per Inspection	Exc	\$143.00
Overdue Food Business Annual Surveillance Fee	If Applicable	Per Month	Exc	\$57.00
Exempted food business (per Food Act - fundraising/community and charitable organisations are exempted)	All applicants	On notification	Exc	\$0.00
Very low risk/charitable or community service food business, sporting clubs, P&C Canteens, Social Clubs	All applicants	On notification	Exc	\$0.00
Food Safety Program verification fee	All applicants	on application	Exc	\$339.00
Food condemnation assessment	All applicants	Per hour (min 1hr)	Inc	\$85.00
ALFRESCO DINING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Alfresco Dining Licence - new application	If Applicable	Per application	Exc	\$172.00
Alfresco Dining Licence - fee per seat (pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year)	All Applicants	Per Seat	Exc	\$69.00
Alfresco dining licence - application for renewal of licence	All Applicants	Per Year	Exc	\$69.00
Alfresco dining licence - application for transfer of licence	If Applicable	Upon Transfer	Exc	\$69.00

**Advisory & Sampling Services****FOOD & WATER**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Food Premises Written Report to Settlement Agent on Most Recent Inspection	All Applicants	On request	Exc	\$138.00

**Inspectorial Services****Health Services****PREMISES INSPECTION**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Lodging House annual registration	All Applicants	Annual registration	Exc	\$228.00

**LIQUOR LICENCING & GAMING**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Gaming and Wagering Commission Act 1987 Certificate s55	If Applicable	Per application	Exc	\$97.00
Liquor Control Act 1988 Certificate s39	If Applicable	Per application	Exc	\$196.00

**MISCELLANEOUS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hairdressing / Skin Penetration New Establishment application fee	All applicants	On application	Exc	\$111.00
Offensive trade establishment	All applicants	On application	Exc	Fees as per Health (Offensive Trades Fees) Regulations 1976

GREY WATER SYSTEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Local Government Application fee	All Applicants	Per Instance	Exc	\$118.00
Fee for the grant of a permit to use apparatus	All Applicants	Per Instance	Exc	\$118.00
Local Government report fee	If Applicable	Per Instance	Exc	\$118.00
PUBLIC BUILDINGS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Public Building Form 1 Application - building for which a building permit is required	All applicants	On application	Exc	\$0.00
Public Building Form 1 Application - building for which a building permit is not required	All applicants	On application	Exc	\$424.00
Public Building Form 1 Application 50 persons or less and/or not-for-profit/charitable organisation - Building	All applicants	On application	Exc	\$0.00
PUBLIC BUILDINGS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Public Building Form 1 Application Event or less than or equal to 1000	All applicants	On application	Exc	\$170.00
Public Building Form 1 Application - Event greater than 1000	All applicants	On application	Exc	\$424.00
Public Building Form 1 Application Not-for - profit/Charitable Organisation - Event	All applicants	On application	Exc	\$0.00
Public Building Form 1 Application temporary public building high risk (incl. but not limited to events)	All applicants	On application	Exc	\$871.00
Public Building Form 3 Application to Vary Certificate of Approval	All applicants	On application	Exc	\$106.00

Noise Management				
NOISE MANAGEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Non-complying Event Application fee - Reg 18. 59-21 days prior plus 25% late fee	All applicants	125% of application fee	Exc	\$1,250.00
Non-complying Event Application fee - <21 days prior plus %25 late fee (extenuating circumstances if allowed by CEO)	All applicants	Maximum fee	Exc	\$1,250.00
Overtime rates where applicable - Reg 18(8) (for charitable and not for profit events only)	If applicable	Maximum fee	Exc	\$1,050.00
Approved venue application - Reg 19B	All applicants	per application, maximum fee	Exc	\$15,000.00
Notifiable event at an approved venue late fee - Reg 19D	All applicants	59-21 days prior	Exc	\$500.00
Notifiable event at an approved venue late fee if CEO accepts - Reg 19D	All applicants	<21 days prior	Exc	\$500.00
Reg 14A(7) - application for approval of noise management plan submitted under sub regulation 3 (CEO discretion to waive or reduce)	All applicants	On application	Exc	\$500.00
NOISE MONITORING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Noise monitoring fee per officer per hour	All Applicants	where after hours and min 2 officers required, fee is Per officer, Per hour (min 1 hour)	Exc	\$183.00
NOISE EXEMPTION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Non-complying event application fee - Reg 18(6) > 60 days to event	All Applicants	Per Application	Exc	\$1,000.00
Out of hours construction work assessment of noise management plan Reg 13	All Applicants	Per Application	Exc	\$106.00



## Waste Management

Waste Charges				
ALL ADMINISTRATION FEE ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Reprint of Recycling Centre Voucher	All Applicants excluding pensioners and seniors	Per Notice	Exc	\$18.00
Establishment/Replacement fee - 240/360 litre bin	All new bin services	Per receptacle	Inc	\$116.00
Establishment/Replacement Fee- 660 litre bin	All new bin services	Per receptacle	Inc	\$508.00
Standard waste collection service charge	Residential & Commercial	Per bin service (1 x 240L General & 1 x 240L Recycling bin or per part equivalent service for larger bin types)	Inc	\$375.00
Non-rateable standard waste collection service charge 240L	Non-rateable properties	Per bin service (1 x 240L General & 1 x 240L Recycling bin or per part equivalent service for larger bin types)	Inc	\$516.00
Residential & commercial standard waste collection service charge 660L	Residential & Commercial	Per bin service (1 x 660L General & 1 x 660L Recycling bin)	Inc	\$1,125.00
Non-rateable standard waste collection service charge 660L	Non-rateable properties	Per bin service (1 x 660L General & 1 x 660L Recycling bin)	Inc	\$1,548.00
Residential and commercial standard waste collection service charge 1100L	Residential & Commercial	Per bin service (1 x 1100L General & 1 x 1100L Recycling bin)	Inc	\$1,875.00
Non-rateable standard waste collection service charge 1100L	Non-rateable properties	Per bin service (1 x 1100L General & 1 x 1100L Recycling bin)	Inc	\$2,580.00

**Recycling Centre - Green Waste****RESIDENT ACCESS (PROOF REQUIRED)**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Resident User	Per Vehicle Entry	Inc	\$26.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$52.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$106.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$212.00

**NON RESIDENT ACCESS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$32.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$64.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$127.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	254.00

**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	\$52.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Resident User	Per Vehicle Entry	Inc	\$104.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Resident User	Per Vehicle Entry	Inc	\$212.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Resident User	Per Vehicle Entry	Inc	\$424.00

**NON RESIDENT ACCESS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sedan - To 1 cubic metre or 125Kg	Non Resident User	Per Vehicle Entry	Inc	\$58.00
Trailer, Utility or Van - To 2 cubic metre or 250Kg	Non Resident User	Per Vehicle Entry	Inc	\$116.00
Trailer, Utility or Van - To 4 cubic metre or 500Kg	Non Resident User	Per Vehicle Entry	Inc	\$232.00
Trailer, Utility or Van - To 8 cubic metre or 1,000Kg	Non Resident User	Per Vehicle Entry	Inc	\$464.00

Recycling Centre - Specified Items				
ALL SPECIFIED ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
White bag supply	Residents Only	Per Item	Inc	\$5.00
Car Tyres - Max 4	All Users	Per Tyre	Inc	\$17.00
Light Truck Tyres - Max 4 (no large truck, tractor, earthmowing or OTR tyres accepted)	All Users	Per Tyre	Inc	\$28.00
Car Tyres with Rim Attached	All Users	Per Tyre	Inc	\$25.00
Waste Oil - Under 20 Litres	All Users	Per Litre	Inc	No additional charge
Uncontaminated Cardboard	All Users	Per Instance	Inc	No additional charge
Mattress or Mattress base	All Users	Each	Inc	\$48.00
Mattress - 2	All Users	Each	Inc	1 general tip pass
TV or Computer Monitors (max 4)	All Users	Each	Inc	No additional charge
Small Item Charge	All Users	Per Item	Inc	\$5.00
Fridge, Air Con, Freezer (De-Gassing Fee)	All Users	Per Item	Inc	\$26.00

## Venue Hire

Community Halls & Pavilions				
SOUTH PERTH COMMUNITY HALL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hall - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$48.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$117.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$80.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Individual	Per Hour	Inc	\$125.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$122.00
Hall - Social Use (weddings, parties, quiz nights, etc.)	Commercial	Per Hour	Inc	\$202.00
HALLS & SPORTING PAVILIONS (INCL JOHN MCGRATH HALL, EXCL JOHN MCGRATH PAVILION)				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Community Halls and Pavilions - General Use (meetings, seminars, etc.) (excluding John McGrath Pavilion)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$39.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.)(excluding John McGrath Pavilion)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$53.00
Community Halls and Pavilions - General Use (meetings, seminars, etc.) (excluding John McGrath Pavilion)	Individual	Per Hour	Inc	\$58.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.)(excluding John McGrath Pavilion)	Individual	Per Hour	Inc	\$74.00
Community Halls and Pavilions - General Use (meetings, seminars, etc.) (excluding John McGrath Pavilion)	Commercial	Per Hour	Inc	\$63.00
Community Halls and Pavilions - Social Use (weddings, parties, quiz nights, etc.)(excluding John McGrath Pavilion)	Commercial	Per Occasion	Inc	\$85.00
Changerooms	As negotiated with hirer	Per Hour	Inc	\$26.00

MANNING COMMUNITY HALL				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Hall - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$42.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$101.00
Hall - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$74.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Individual	Per Hour	Inc	\$111.00
Hall - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$90.00
Hall - Social Use (weddings, parties, quiz nights etc.)	Commercial	Per Hour	Inc	\$122.00
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	\$42.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$69.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Individual / Unincorporated Group	Per Hour	Inc	\$63.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc)	Individual / Unincorporated Group	Per Hour	Inc	\$76.00
Whole Pavilion - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$85.00
Whole Pavilion - Social Use (weddings, parties, quiz nights etc.)	Commercial	Per Hour	Inc	\$90.00

Hall Hire - Related Fees				
VENUE BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Key/swipe Card Bond	All Users	Refundable	Exc	\$55.00
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
Community facility equipment re-arrangement/cleaning fee	All users	Per Hour	Inc	\$150.00
Event Administration Fee	All Applicants	Per Occasion	Inc	\$60.00
Change to Booking Fee	If Applicable	Per Occasion	Inc	\$60.00
VENUE HIRE ADMINISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Storage Fee	If Applicable	Per Instance	Inc	\$32.00
Cleaning Fee - basic	All Users	Per Occasion	Inc	\$55.00
Cleaning Fee - Type 1 Activity with less than 100 people using kitchen	All Users	Per Occasion	Inc	\$100 - \$200
Cleaning Fee - Type 2 Activity with alcohol	All Users	Per Occasion	Inc	\$200 - \$300
Late Booking Fee	All Users	Per Instance	Inc	\$60.00
Booking Cancellation Fee	All Users	Per Instance	Inc	\$60.00
Replacement Security Swipe	All Users	Per Instance	Inc	\$55.00

## 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	\$27.00
Education Centre - up to 40 people	Individual	Per Hour	Inc	\$38.00
Education Centre - up to 40 people	Commercial	Per Hour	Inc	\$49.00
Old Mill Grounds - up to 150 people	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$49.00
Old Mill Grounds - up to 150 people	Individual	Per Hour	Inc	\$54.00
Old Mill Grounds - up to 150 people	Commercial	Per Hour	Inc	\$59.00
Education Centre and Grounds	Not for Profit (NFP) Incorporated Group	per hour	Inc	\$76.00
Education Centre and Grounds Charges	Individual	per hour	Inc	\$92.00
Education Centre and Grounds Charges	Commercial	per hour	Inc	\$105.00

Meeting Room				
MEETING ROOM				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Manning Library Function Room	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$42.00
Manning Library Function Room	Individual	Per Hour	Exc	\$63.00
Manning Library Function Room	Commercial	Per Hour	Inc	\$79.00
South Perth Library Mopoke Meeting Room	Not-for-Profit (NFP) Incorporated Group	Per Hour	Inc	\$42.00
South Perth Library Mopoke Meeting Room	Individual	Per Hour	Inc	\$63.00
South Perth Library Mopoke Meeting Room	Commercial	Per Hour	Inc	\$79.00
John McGrath Meeting Room	Not for Profit (NFP) Incorporated Group	Per hour	Inc	\$24.00
John McGrath Meeting Room	Individual	Per hour	Inc	\$32.00
John McGrath Meeting Room	Commercial	Per hour	Inc	\$40.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$24.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$33.00
Collins Street Meeting Room - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$36.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Commercial	Per Hour	Inc	\$33.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Individual	Per Hour	Inc	\$29.00
Manning Meeting Rooms - General Use (meetings, seminars, etc.)	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$22.00



**George Burnett Leisure Centre**

<b>Court Hire</b>				
<b>BADMINTON</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Per Court - Off Peak Period	All Users	Per Hour	Inc	\$23.50
Per Court - Peak Period	All Users	Per Hour	Inc	\$27.00
4 Courts - Off Peak Period	All Users	Per Hour	Inc	\$80.00
4 Courts - Peak Period	All Users	Per Hour	Inc	\$90.00
<b>ALL SPORTS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Casual / Unsupervised Hire	All Users	Per Person Per Hour	Inc	\$7.50
Half Court - Off Peak Period	All Users	Per Hour	Inc	\$27.00
Half Court - Peak Period	All Users	Per Hour	Inc	\$42.50
Full Court - Off Peak Period	All Users	Per Hour	Inc	\$42.50
Full Court - Peak Period	All Users	Per Hour	Inc	\$58.50
<b>COURT HIRE - RELATED FEES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bond	All Users	Refundable	Exc	\$250.00
Sport Hall Storage	All Users	Per Use	Inc	\$40.00
<b>EQUIPMENT HIRE</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Badminton Racquet Hire	All Users	Per Item - Per Use	Inc	\$7.50
Yoga Mat Hire	All Users	Per Item - Per Use	Inc	\$7.50
Basketball Hire	All Users	Per Item - Per Use	Inc	\$7.50
Volleyball Hire	All Users	Per Item - Per Use	Inc	\$7.50
Soccer Ball Hire	All Users	Per Item - Per Use	Inc	\$7.50

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	\$32.00
Seminar Room 1 & 2 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$42.50
Seminar Room 1 & 2 - Off Peak Period	Social Activities	Per Hour	Inc	\$42.50
Seminar Room 1 & 2 - Peak Period	Social Activities	Per Hour	Inc	\$53.00
MEETING ROOMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Meeting Room 3 & 4 - Off Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$21.50
Meeting Room 3 & 4 - Peak Period	Not for Profit (NFP) Incorporated Group	Per Hour	Inc	\$27.00
Meeting Room 3 & 4 - Off Peak Period	Social Activities	Per Hour	Inc	\$27.00
Meeting Room 3 & 4 - Peak Period	Social Activities	Per Hour	Inc	\$37.00

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

**Reserves Hire**

<b>Active Reserves</b>				
<b>ACTIVE SPORTING RESERVES</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
All public open space used for sporting training and competition purposes (e.g. Ernest Johnson Reserve, James Miller Oval, George Burnett Park, Challenger Reserve)	Training and playing	Per Hour	Inc	\$24.00
All public open space (Bill Grayden Reserve, Morris Mundy Reserve, Richardson Park, Ryrie Reserve, Comer Reserve etc.)	Training and playing	Per hour	Inc	\$24.00
<b>COMMUNITY BASED SPORTING CLUBS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Junior Player Fee - secondary schools and private colleges only (excludes junior sporting clubs and primary schools as they receive a fee waiver)	Training but not playing on Reserve	Per Player for the Season	Inc	\$26.00
Junior Player Fee - secondary schools and private colleges only (excludes junior sporting clubs and primary schools as they receive a fee waiver)	Playing but not training on Reserve	Per Player for the Season	Inc	\$37.00
Junior Player Fee - secondary schools and private colleges only (excludes junior sporting clubs and primary schools as they receive a fee waiver)	Training and playing on Reserve	Per Player for the Season	Inc	\$47.00
<b>CRICKET WCKET USE</b>				
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	\$90.00
Individual Group Event	Social Activities	31 - 80 Participants	Inc	\$168.00
Corporate Sports Event	Corporate User	31 - 80 Participants	Inc	\$300.00
Special Club Use	Special Event	Per Club	Inc	Negotiated

Recreation (passive) Reserves				
RESERVE HIRE - INDIVIDUALS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site	Individual / Unincorporated Group	Less than 30 People	Inc	No Charge
Exclusive Site	Individual / Unincorporated Group	Less than 30 People	Inc	\$73.50
Exclusive Site	Individual / Unincorporated Group	31 - 80 People	Inc	\$174.00
Exclusive Site	Individual / Unincorporated Group	81 - 200 People	Inc	\$283.00
Exclusive Site	Individual / Unincorporated Group	201 - 500 People	Inc	\$562.00
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	\$110.00
Foreshore Path - 101 to 500 people	Individual / Unincorporated Group	101 to 500 People	Inc	\$163.00
Foreshore Path - 501 to 1,000 people	Individual / Unincorporated Group	501 to 1,000 People	Inc	\$220.00
Foreshore Path - more than 1,000 people	Individual / Unincorporated Group	More than 1,000 People	Inc	\$273.00
RESERVE HIRE - INCORPORATED NFP				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No Exclusive Site	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	No charge
Exclusive Site	Not for Profit (NFP) Incorporated Group	Less than 30 People	Inc	\$70.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	31 - 80 People	Inc	\$90.00
Exclusive Site	Not for Profit (NFP) Incorporated Group	81 - 200 People	Inc	\$175.00

RESERVE HIRE - INCORPORATED NFP				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exclusive Site	Not for Profit (NFP) Incorporated Group	201 - 500 People	Inc	\$285.00
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	\$58.00
Foreshore Path - 101 to 500 people	Not-for-Profit (NFP) Incorporated Group	101 - 500 People	Inc	\$84.00
Foreshore Path - 501 to 1,000 People	Not-for-Profit (NFP) Incorporated Group	501 to 1,000 People	Inc	\$110.00
Foreshore Path - more than 1,000 People	Not-for-Profit (NFP) Incorporated Group	More than 1,000 People	Inc	\$137.00
RESERVE HIRE - CORPORATE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Exclusive Site	Corporate User	Less than 30 People	Inc	\$84.00
Exclusive Site	Corporate User	31 - 80 People	Inc	\$284.00
Exclusive Site	Corporate User	81 - 200 People	Inc	\$557.00
Exclusive Site	Corporate User	201 - 500 People	Inc	\$1,103.00
Exclusive Site	Corporate User	501 - 1,000 People	Inc	\$1,659.00
Exclusive Site	Corporate User	More than 1,000 People	Inc	Negotiated
Foreshore Path - up to 100 people	Corporate User	Up to 100 People	Inc	\$220.00
Foreshore Path - 101 to 500 people	Corporate User	101 - 500 People	Inc	\$273.00
Foreshore Path - 501 to 1,000 people	Corporate User	501 to 1,000 People	Inc	\$436.00
Foreshore Path - more than 1,000 people	Corporate User	More than 1,000 People	Inc	\$546.00

**Recreation (passive) Reserves - Related Fees****EVENT FEES**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Turf Maintenance Cost for large scale events/activities held on City reserves	All Applicants	Per Booking	Inc	\$10,000 per hectare pro-rata
Event Administration Fee	All Applicants	Per Booking	Inc	\$63.00
Late Booking Fee	If Applicable	Per Booking	Inc	\$63.00
Change to Booking Fee	If Applicable	Per Booking	Inc	\$63.00
Cancellation Fee	If Applicable	Per Booking	Inc	\$63.00
City Ranger Fee	If Applicable	Late Finish / Amplified Music	Inc	\$350.00
Car / Motor Bike Shows	If Applicable	Per Zone - Some Restrictions	Inc	\$337.00
Car Parking	If Applicable	Per Zone - Some Restrictions	Inc	\$337.00
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	\$325.00
Bin Fee - 1 bin required per 30 people (4 bins max)	If Applicable	Per Booking	Inc	\$41.00
Storage Fee	If Applicable	Per Booking	Inc	\$40.00
Alcohol Consumption Permit (30+ people)	Individual / Unincorporated Group	Per Booking	Inc	\$68.00
Alcohol Consumption Permit (low scale gathering less than 30 people)	Individual / Unincorporated Group	Per Booking	Inc	\$10.00
<b>COMMERCIAL OPERATIONS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Licence Fee	All Users	Per Month	Exc	As Negotiated
Exclusive Use of Site	All Applicants	Per Instance	Inc	As Negotiated

RESERVE BONDS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Park Restoration Bond - \$500 Minimum	All Applicants	Per annum	Exc	Negotiated
Site Inspection - to prevent damage to parks for marquees over 3m sq	All Applicants	Per annum	Exc	\$185.00
Site Inspection - for damage to parks infrastructure	All Applicants	Per annum	Exc	\$185.00
PRIVATE VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Car, Van or Utility	All Applicants	Per hire	Inc	\$191.00
Fee - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$201.00
Fee - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Inc	\$371.00
COMMERCIAL VEHICLE ACCESS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Fee - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Inc	\$635.00
Fee - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Inc	\$1,058.00
Bond - Car or Van or Utility	All Applicants	Per Day - Non Refundable	Exc	\$1,250.00
Bond - Car, Van or Utility with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$1,500.00
Bond - 3 to 5 Tonne Truck	All Applicants	Per Day - Non Refundable	Exc	\$2,500.00
Bond - Truck over 5 Tonne	All Applicants	Per Day - Non Refundable	Exc	\$3,000.00
Bond - Bobcat with Trailer	All Applicants	Per Day - Non Refundable	Exc	\$4,000.00
Bond - Extended Period	All Applicants	Extended Period	Exc	Negotiated



Golf Course				
GREEN FEES - STANDARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Footgolf - 18 holes, Adult	Adults	Per round	Inc	\$17.00
Footgolf - 18 holes, Family	Family (2 adults and 2 children)	Per round	Inc	\$48.00
Footgolf - 18 holes, Child	Child	Per round	Inc	\$12.00

GREEN FEES - STANDARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays - 9 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekdays - 18 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES - STANDARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays - Changeover	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekdays Off-peak Promotional - 9 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES - STANDARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekends/Public Holidays - 9 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekends/Public Holidays - 18 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES - STANDARD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekends/Public Holidays - Changeover	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
MINI GOLF				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekday mini golf - Adult	All Users	Per Round	Inc	\$17.00
Weekend/Public Holiday mini golf - Adult	All other users	Per Round	Inc	\$22.00
Weekday mini golf - Concession Student	Students/Seniors	Per Round	Inc	\$12.50
Weekday mini golf - Family Rate	Family (2 adults, 2 children)	Per Round	Inc	\$41.00
Weekday mini golf - Additional Child	Under 18 accompanying family rate	Per Round	Inc	\$7.50
Weekend/Public Holiday mini golf - Additional Child	Under 18 accompanying family rate	Per Round	Inc	\$7.50
Weekend/Public Holiday mini golf - Concession Student	Students/Seniors	Per Round	Inc	\$15.00
Weekend/Public Holiday mini golf - Family Rate	Family (2 adults, 2 children)	Per Round	Inc	\$52.50
Universal Access - 9 holes	User with universal access requirement	Per Round	Inc	\$5.00

MINI GOLF				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Universal Access - 18 holes	User with universal access requirement	Per Round	Inc	\$7.00
School Group - minimum group size 15	Per User – school group of min size 15	Per Round - week day only during term	Inc	\$9.50
Mini golf - Exclusive Corporate Hire (1.5 hours)	Full Facility	Exclusive access 1.5 hours	Inc	\$1,900.00
Mini golf - Exclusive Corporate Hire (2.5 Hours)	Full Facility	Exclusive access 2.5 hours	Inc	\$2,900.00
Mini golf - Pavilion Hire (1.5 hours)	Group Booking	Exclusive access 1.5 hours	Inc	\$420.00
Mini-golf - Pavilion Hire (additional hour)	Group Booking	Exclusive access additional 1 hour	Inc	\$150.00
Promotional	All users	Per round	Inc	\$10.00
GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Minor Works - Changeover	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekend/Public Holiday Minor Works - Changeover	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekdays Minor Works Students/Seniors - Changeover	Students/Seniors	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekends/Public Holidays Renovation Period - Changeover	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekdays Minor Works - 9 holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.



GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Minor Works - 18 holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekends/Public Holidays Minor Works - 9 holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES RENOVATION PERIOD				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekends/Public Holidays Minor Works - 18 holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekdays Minor Works Students or Seniors - 9 Holes	Students / Senior	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

**GREEN FEES RENOVATION PERIOD**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Minor Works Students or Seniors - 18 Holes	Students / Senior	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

**GREEN FEES - CONCESSIONS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Students or Seniors - 9 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Footgolf - 18 holes	Under 18 and students	Per round	Inc	\$12.00
Weekdays Students or Seniors - 18 Holes	Students/ Senior	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Students or Seniors - Changeover	Students/ Senior	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekdays Renovation Concession - 9 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekend Off-Peak promotional - 9 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.
Weekdays Renovation Concession - 18 Holes	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

GREEN FEES - CONCESSIONS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Weekdays Renovation Concession - Changeover	All Users	Per Round	Inc	Flexi demand driven pricing between \$10-\$50 as determined by course controller and published periodically on the Collier Park Golf Course website, pricing will allow for Concessions, Seniors and Students. Prepayment maybe required for peak time bookings.

**South Perth Skate Park****EVENT USE**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Booking Fee	Special Event	Per Instance	Inc	\$131.00

**GBLC Bike Circuit Track****EVENT USE**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Booking Fee	Special Event	Per Instance	Inc	\$131.00

**Personal Trainers****PERSONAL TRAINERS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Registration - Class of less than 10 People	All Applicants	Per Annum	Inc	\$220.00
Registration - Class of 11 to 20 People	All Applicants	Per Annum	Inc	\$378.00
Registration - Class of 21 to 30 people	All Applicants	Per Annum	Inc	\$703.00



## 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	\$7.50
Internet Guest Pass	All Users	Per 30 Minutes	Inc	\$3.00
Library Events	All Users	Per Event - Individually Priced	Inc	From \$7.70
Community Book Set Hire	All Users	Per Item	Inc	\$40.00
Community Book Set Hire	All Users	11 sets per annum	Inc	\$400.00
OVERDUE ITEMS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Overdue Item Fee	If Applicable	Applies to items returned 15 days post due date	Exc	\$1.50
Debt Collection Fee	If Applicable	Per Member	Exc	\$80.00

**LOST OR DAMAGED ITEMS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Library Items - Replacement Cost	If Applicable	Per Item	Inc	WDV of item
Replacement Lost / Damaged ILL - AF, ANF, JNR	If Applicable	Per Item	Inc	\$60.00
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	\$9.00
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	0.30
BW Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$0.50
Colour Print from Public PC or Photocopier - A4	All Users	Per Page	Inc	\$1.50
Colour Print from Public PC or Photocopier - A3	All Users	Per Page	Inc	\$2.50

**LAMINATING & BINDING**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Laminating - A4 Sized Item	All Users	Per Item	Inc	\$4.00
Laminating - A3 Sized Item	All Users	Per Item	Inc	\$7.00

## ANNUAL BUDGET REPORT – FEES AND CHARGES SCHEDULE FOR THE YEAR ENDED 30 JUNE 2024

LOCAL HISTORY				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Old Mill Tour	Institutional and Group Booking Tours	Per Person	Inc	\$3.00
Old Mill Promotional Light Display	All Users	Per Programme	Inc	\$330.00
Library and Local History Promotional Sale Items	As Advertised	Per Item	Inc	\$2.00 - \$20.00
Digital Image USB or digital file	All Users	Per USB or digital file	Inc	\$10.00
Digital Images - Not for Profit Use	All Users	Per Image	Inc	\$5.00
Digital Images - Commercial Use	All Users	Per Image	Inc	\$60.00
Oral History USB or digital file	All Users	Per USB or digital file	Inc	\$10.00
Research Fee - Not for Profit	All Users	First 30 Minutes Free	Inc	free
Research Fee - Not for Profit	All Users	Per Hour - After 30 Minutes, Maximum 2 Hours	Inc	\$30.00
Research Fee - Commercial	All Users	Maximum of 2 Hours	Inc	\$80.00
SALE OF BOOKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Book Club Titles	All Users	Per Item	Inc	From \$5.50
Peninsula City - Soft Back Copy	All Users	Per Item	Inc	\$25.00
Peninsula City - Hard Back Copy	All Users	Per Item	Inc	\$40.00
Looking Back at Old South Perth	All Users	Per Item	Inc	\$20.00

**Animal Control**

<b>Dogs</b>				
<b>DOG REGISTRATION</b>				
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
Surrender of Dog	All Applicants	Per Instance	Inc	\$400.00
Purchase of Dog Leashes	All applicants	Per Dog	Inc	At cost
Consent to keep 3 or more dogs	All Applicants	Per Application	Exc	\$115.00
Sale of Dog	All Applicants	Per Dog - Includes Sterilisation	Inc	\$405.00
Microchip on Sale of Dog	All Applicants	Per Instance	Inc	\$72.00
Seize and Impound Dog	All Applicants	Per Instance	Exc	\$125.00
Sustenance of Dog in Animal Care Facility	All Applicants	Per Day	Exc	\$35.00
Transport Dog Back to Owner	All Applicants	Per Instance	Exc	\$110.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$110.00
Euthanasia of Dog by Qualified Veterinarian	All Applicants	Per Instance	Inc	At cost
Dangerous Dog Sign	All Applicants	Each	Inc	At cost

Cats				
CAT REGISTRATION				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Sterilised Animal - 1 Year	Non Pensioner Owner	Per Cat	Exc	\$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
Purchase of Cat Carrier	All applicants	Per Cat	Inc	At Cost
Consent to keep more than 2 Cats	All Applicants	Per Application	Exc	\$115.00
Sale of Cat	All Applicants	Per Cat - Includes Sterilisation	Inc	\$215.00
Microchip on Sale of Cat	All Applicants	Per Instance	Inc	\$72.00
Application to Breed Cats	All Applicants	Per Instance	Inc	\$115.00
Cat Boarding at Animal Care Facility	All Applicants	Per Cat - Per Day	Inc	\$30.00
Seize and Impound Cat	All Applicants	Per Instance	Exc	\$125.00
Sustenance of Cat in Animal Care Facility	All Applicants	Per Day	Exc	\$35.00
Transport Cat Back to Owner	All Applicants	Per Instance	Exc	\$105.00
Open Animal Care Facility Out of Hours	All Applicants	Per Instance	Exc	\$110.00
Euthanasia of Cat by Qualified Veterinarian	All Applicants	Per Instance	Inc	At cost

## Other Animals

### CONTROL

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Seize or Impound Other Animal	All Applicants	Per Instance	Exc	\$125.00
Sustenance of Other Animal in Animal Care Facility	All Applicants	Per Day	Exc	\$35.00
Trap Hire - Residents Only	All Applicants	Per Week	Inc	\$35.00
Trap Hire - Late Return Penalty	All Applicants	Per Day	Inc	\$35.00

## 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	\$10.00
5 Metre Timed Bay - Monday to Sunday	All Applicants	Per Day	Inc	\$10.00
Establishment Fee - General	All Applicants	Per Agreement	Exc	\$115.00

<b>CARPARKS</b>				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
No 5 - Heritage House Mends St	All Users	Marked Bays Only	Inc	No charge
No 8 - South Perth Senior Citizens Centre	All Users	Marked Bays Only	Inc	No charge
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, \$2.70 per hour thereafter, \$9.50 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, \$2.70 per hour thereafter, \$9.50 all day
No 16 - Hurlingham Rd	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter, \$9.50 all day
No 17 - Ellam St	All Users	Marked Bays Only	Inc	No charge
No 18 - Collins St	All Users	Marked Bays Only	Inc	No charge
No 19 - Pilgrim St	All Users	Marked Bays Only	Inc	No charge
No 20 - Hensman St	All Users	Marked Bays Only	Inc	No charge
No 21 - Morris Mundy Reserve	All Users	Marked Bays Only	Inc	No charge
No 22 - Comer Reserve - Melville Parade	All Users	Marked Bays Only	Inc	No charge
No 23 - Comer Reserve - Eric St	All Users	Marked Bays Only	Inc	No charge
No 24 - Olive's Reserve	All Users	Marked Bays Only	Inc	No charge
No 25 - Gentilli Place Boat Ramp	All Users	Marked Bays Only	Inc	No charge
No 26 - Bill Grayden Reserve	All Users	Marked Bays Only	Inc	No charge
No 27 - Thelma St East	All Users	Marked Bays Only	Inc	No charge
No 28 - Thelma St West	All Users	Marked Bays Only	Inc	No charge



CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
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, \$3.10 per hour thereafter
No 6 - Richardson Reserve	All Users	Hourly Rate	Inc	First hour free, \$2.70 per hour thereafter, \$9.50 all day
No 15 - Coode St Boat Ramp	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter, \$9.50 all day
SPE 3 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter (2hr limit)
SPE 4 - Mends St Jetty	All Users	2 Hour Limit - Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter (2hr limit)
No 2 - Zoo Parking - Mill Point Rd	All Users	Day and Night Rate	Inc	\$6 per day, \$2.60 per hour (night)

CARPARKS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
SPE 11 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter, \$9.50 all day
No 11 - Miller's Pool	All Users	Marked Bays Only	Inc	First hour free, \$2.70 per hour thereafter, \$9.50 all day
ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Angelo Street	All Users	Hourly Rates as Marked	Inc	\$2.70 per hour, \$9.50 all day
Onslow Street	All Users	Hourly Rates as Marked	Inc	\$2.70 per hour, \$9.50 all day
SPE 1 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter
SPE 2 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$2.70 per hour thereafter
SPE 5 - South Perth Esplanade	All Users	Hourly rate as Marked	Inc	First hour free, \$2.70 per hour thereafter
SPE 6 - South Perth Esplanade	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter
SPE 7 - South Perth Esplanade	All Users	Hourly Rate as Marked	Inc	First hour free, \$2.70 per hour thereafter
Ray Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter
Darley Street	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter

ROADSIDE PARKING				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Charles Street - North Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter
Hardy Street - North Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter
Lyall Street - North Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter
Richardson Street - South Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter, \$9.50 all day
Bowman Street - North Side Only	All Users	Hourly Rates as Marked	Inc	First hour free, \$2.70 per hour thereafter

PRIVATE PARKING AGREEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Zoo Parking Agreement	All Users	Per Agreement	Inc	\$30.00
Establishment Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$250.00
Annual Renewal Fee - Standard Carpark	All Applicants	Per Agreement	Exc	\$180.00
Private Parking Sign - Small	All Applicants	Per Sign	Inc	\$75.00
Private Parking Sign - Medium	All Applicants	Per Sign	Inc	\$95.00
Private Parking Sign - Large	All Applicants	Per Sign	Inc	\$200.00
Signage Establishment Fee	All Applicants	Per Sign Erected or Removed	Inc	\$220.00
Establishment Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$550.00
Annual Renewal Fee - Large Carpark	All Applicants	Per Agreement	Exc	\$275.00
Consideration of Review of Infringement	If Applicable	Only where legitimate reason exists	Exc	\$30 private property parking only
WORK ZONE AND CONSTRUCTION AREA				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Establishment Fee - Construction and Commercial	All Applicants	Per Agreement	Exc	\$120.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Marked Bay	Inc	\$9.00
Monday - Sunday	All Applicants	Per Day - Per 5 Metre Timed Bay	Inc	\$9.00
Monday - Sunday	All users	Per Day - Melville Parade Reserve off street parking	Inc	\$9.00

Neighbourhood Amenity

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

**Firebreaks****FIRE HAZARD**

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

**Signage****DISPLAY OF SIGNAGE**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Commercial Advertising on Road Reserves	All Applicants	Per Application	Exc	Negotiated
Application to Display Signage in Public Place	All Applicants	Per Application	Inc	\$70.00

**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	\$6.00
Inspection and Retrospective Verge Administration Fee	If Applicable	If No Valid Approval Exists	Exc	\$185.00

**SITE INSPECTIONS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Inspection for Damage to City Infrastructure	All Applicants	Per Hour	Exc	\$185.00
Site Inspection for Damage to City Infrastructure	All Applicants	Minimum	Exc	\$185.00

Crossings				
CROSSING - CITY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$185.00
Removal of Mountable Kerb	If Applicable	Per Metre - Min Fee \$115	Inc	\$15.00
Install Additional Crossing	All Applicants	Per Crossing	Inc	Contract rate + 15%
Cutting of Concrete	If Applicable	Per Metre - Min Fee \$120	Inc	\$25.00
Relocate Gully or Side Entry Pit	If Applicable	As per Quotation	Inc	Contract rate + 15%
Install Strap Gully	If Applicable	Each	Inc	to be deleted
Replace Existing Slab Path	If Applicable	As per Quotation	Inc	Contract rate + 15%
Brick Paving Modification	If Applicable	As per Quotation	Inc	Contract rate + 15%
Reinstatement of Kerb	If Applicable	As per Quotation	Inc	Contract rate + 15%
Widen Existing Crossing	If Applicable	Per Square Metre - Min Fee \$108	Inc	to be deleted
Removal of Existing Crossing	If Applicable	Per Crossing	Inc	Contract rate + 15%
CROSSING - PRIVATELY CONSTRUCTED				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$185.00

## Private Drainage Connections

### DRAINAGE CONNECTION

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration and Inspection Fee	All Applicants	Per Application	Exc	\$185.00

## Reinstatement Works

### OTHER PAVING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Concrete Removal	All Applicants	As per Quotation	Inc	Contract rate + 15%
Brick Paving	All Applicants	As per Quotation	Inc	Contract rate + 15%
Road Reinstatement	All Applicants	As per Quotation	Inc	Contract rate + 15%

### KERBING

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Supply & Lay Kerbing	All Applicants	Min Fee \$300	Inc	Contract rate + 15%



## ANNUAL BUDGET REPORT – FEES AND CHARGES SCHEDULE FOR THE YEAR ENDED 30 JUNE 2024

ROAD MARKINGS				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Removal of Vehicle Markings in Parking Areas	All Applicants	Min Fee \$110	Inc	Contract rate + 15%
Removal of Public Bus Markings	All Applicants	Min Fee \$110	Inc	Contract rate + 15%
Removal of Other Road Markings	All Applicants	Min Fee \$110	Inc	Contract rate + 15%
PLANT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Road Sweeper - With Operator	If Applicable	Per Hour	Inc	Contract rate + 15%
Truck - Operating Cost	If Applicable	Per Hour	Inc	\$65.00
Day Labour	If Applicable	Per Hour	Inc	\$70.00
Supervision	If Applicable	Per Hour	Inc	\$185.00
DISBURSEMENTS & SUNDRIES				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Site Photographs	If Applicable	Each	Exc	\$6.00
Hazard Reminder Notifications	If Applicable	Each	Exc	\$55.00
Crown Reserve Closure - for Private Purposes	If Applicable	Per Application	Exc	Negotiated
TRAFFIC MANAGEMENT HIRE				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Bollard Hire	If Applicable	Per Item - Per Day	Inc	\$20.00
Sign Hire	If Applicable	Per Item - Per Day	Inc	\$25.00
Site Mobilisation and Demobilisation	If Applicable	Establishment Fee	Inc	\$185.00
SITE MANAGEMENT				
DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Safety Cone Hire	If Applicable	Per Item - Per Day	Inc	\$20.00

**Stormwater Applications****STORMWATER APPLICATIONS**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Complex Development	All Applicants	Per Application	Inc	\$185
Peer Review of Complex Stormwater Application	All Applicants	Per Application	Inc	To the extent incurred by the City

**Streetscape Management****Street Trees****DESIRABLE SPECIES TREE**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Administration Fee	All Applicants	Per Tree	Inc	\$185.00
Tree Removal	If Applicable	Per Tree	Inc	Contract rate + 15%
Replacement Tree	All Applicants	Per Tree - 100 Litre Min Size	Inc	\$609.00
Amenity Value of Tree	If Applicable	Per Tree - Assessed by City	Inc	As assessed
Maintenance to Establish Replacement Tree	All Applicants	Per Tree	Inc	\$387.00

**Alternative Verge Treatment****PAVING OR SYNTHETIC TURF**

DESCRIPTION	APPLICABLE TO	CONDITION	GST	COST
Inspection, Administration and Approval Fee	All Applicants	Per Application	Inc	\$185.00







## USEFUL CONTACTS

### **Civic Centre**

**9474 0777**

Cnr Sandgate St & South Tce,  
South Perth WA 6151

Fax 9474 2425

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

### **Animal Care Facility**

**9474 0777**

199 Thelma St, Como

### **Collier Park Golf Course**

**9484 1666**

Hayman Rd, Como

[collierparkgolf.com.au](http://collierparkgolf.com.au)

### **Collier Park Village**

**9313 0200**

16 Morrison St, Como

### **Ferry Tram**

Windsor Park, South Perth

### **Graffiti Hotline 1800 007 774**

### **George Burnett Leisure Centre**

**9474 0855**

Manning Rd, Karawara  
[leisurecentre@southperth.wa.gov.au](mailto:leisurecentre@southperth.wa.gov.au)

### **South Perth Library**

**9474 0800**

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

### **Manning Library**

**9474 0822**

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

### **Old Mill**

**9367 5788**

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

### **South Perth Senior Citizens**

**9367 9880**

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

### **Manning Senior Citizens**

**9450 6273**

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

### **Recycling Centre**

**9474 0970**

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

9474 0777

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