

Pricing Structure	Price Structure Code	Pricing Application
Full Cost Recovery Pricing *	FCR	Includes all costs, direct and indirect, incurred in providing the good or service. Indirect costs include a proportion of shared costs (or overheads) which include supply and information technology; the recording and processing of financial information, correspondence, payroll, and personnel data; together with professional management of these systems and costs associated with providing shared buildings and equipment.
Direct Cost Recovery Pricing *	DCR	Includes the recovery of salary, salary on-costs and materials directly attributable to the provision of the good or service.
Subsidised (Partial Cost) Pricing	SUB	Council only recovers a portion of costs. New services, services located in areas of need within the City, and services from which benefits accrue to the City's community as a whole, are often subsidised. Services described as Community Service Obligations are included.
Rate of Return Pricing	ROR	Prices are set to recover an excess over costs that may then be directed to capital improvements/development of similar facilities.
<i>* Costs are generally recovered through charging methods such as flat fee, period of use, time of use or frequency of use.</i>		
Reference Pricing	REF	Involves the identification of like or similar services in the community followed by the adoption of similar prices to those charged by such services.
Statutory Pricing	STAT	Prices are set to comply with statutory legislation.

GST

All prices are inclusive of GST unless otherwise stated. The GST status of fees and charges is listed according to the current legislation. The "Division 81" classification indicates a Treasurers Determination that the item is not subject to GST. If any item changes its GST status, Council will review the price at that time.

Bonds

** Any portion of bonds / deposits retained will be subject to GST of 10%