

CITY OF NEDLANDS

BUDGET

FOR THE YEAR ENDED 30 JUNE 2018

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CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
Revenue				
Rates	8	22,436,728	21,957,700	21,783,230
Operating grants, subsidies and contributions	15	1,636,670	2,420,840	1,955,290
Fees and charges	14	6,804,780	6,932,143	6,829,200
Interest earnings	2(a)	557,100	566,000	683,050
Other revenue	2(a)	317,300	598,100	614,100
		<u>31,752,578</u>	<u>32,474,783</u>	<u>31,864,870</u>
Expenses				
Employee costs		(13,141,386)	(12,654,533)	(12,730,500)
Materials and contracts		(15,710,025)	(10,646,422)	(11,025,650)
Utility charges		(797,100)	(756,300)	(778,100)
Depreciation on non-current assets	2(a)	(7,251,700)	(7,152,900)	(6,828,800)
Interest expenses	2(a)	(289,005)	(290,520)	(290,520)
Insurance expenses		(299,100)	(378,700)	(376,800)
Other expenditure		(961,300)	(906,315)	(1,003,500)
		<u>(38,449,616)</u>	<u>(32,785,690)</u>	<u>(33,033,870)</u>
		(6,697,038)	(310,907)	(1,169,000)
Non-operating grants, subsidies and contributions	15	4,594,960	2,661,300	3,165,000
Profit on asset disposals	6	30,100	37,700	30,000
Loss on asset disposals	6	(29,900)	(112,800)	(123,100)
Loss on revaluation of non current assets		0	0	0
Net result		<u>(2,101,878)</u>	<u>2,275,293</u>	<u>1,902,900</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u><u>(2,101,878)</u></u>	<u><u>2,275,293</u></u>	<u><u>1,902,900</u></u>

This statement is to be read in conjunction with the accompanying notes.

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget	2016/17 Forecast	2016/17 Budget
		\$	\$	\$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		221,000	446,650	507,200
General purpose funding		23,500,298	23,772,440	23,307,370
Law, order, public safety		483,000	465,856	477,800
Health		73,500	81,900	86,100
Education and welfare		1,762,700	1,764,000	1,750,300
Community amenities		3,755,600	3,839,200	3,829,700
Recreation and culture		725,700	743,052	688,600
Transport		132,900	136,900	71,500
Economic services		1,017,780	1,105,185	1,081,300
Other property and services		80,100	119,600	65,000
		<u>31,752,578</u>	<u>32,474,783</u>	<u>31,864,870</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(2,875,570)	(3,426,805)	(3,646,400)
General purpose funding		(353,657)	(355,100)	(357,600)
Law, order, public safety		(1,034,832)	(935,220)	(939,250)
Health		(767,375)	(724,941)	(753,000)
Education and welfare		(2,561,724)	(2,425,204)	(2,356,200)
Community amenities		(4,780,262)	(4,702,482)	(4,687,800)
Recreation and culture		(8,716,907)	(7,917,954)	(8,174,000)
Transport		(5,422,300)	(5,273,586)	(5,144,200)
Economic services		(6,209,914)	(5,815,441)	(5,958,200)
Other property and services		(5,438,071)	(918,437)	(726,700)
		<u>(38,160,612)</u>	<u>(32,495,170)</u>	<u>(32,743,350)</u>
Finance costs (refer notes 2 & 7)				
General purpose funding		(282,554)	(278,677)	(278,677)
Community amenities		(6,450)	(11,843)	(11,843)
		<u>(289,004)</u>	<u>(290,520)</u>	<u>(290,520)</u>
		(6,697,038)	(310,907)	(1,169,000)
Non-operating grants, subsidies and contributions	15	4,594,960	2,661,300	3,165,000
Profit on disposal of assets	6	30,100	37,700	30,000
(Loss) on disposal of assets	6	(29,900)	(112,800)	(123,100)
Loss on revaluation of non current assets		0	0	0
		<u>4,595,160</u>	<u>2,586,200</u>	<u>3,071,900</u>
Net result		(2,101,878)	2,275,293	1,902,900
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(2,101,878)</u>	<u>2,275,293</u>	<u>1,902,900</u>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF NEDLANDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		22,636,728	21,896,836	21,347,565
Operating grants, subsidies and contributions		1,653,670	2,420,840	1,955,290
Fees and charges		6,804,780	6,634,847	6,361,700
Interest earnings		557,100	566,000	683,050
Other revenue		317,300	598,100	1,000,440
		<u>31,969,578</u>	<u>32,116,623</u>	<u>31,348,045</u>
Payments				
Employee costs		(13,141,386)	(12,239,533)	(12,757,700)
Materials and contracts		(15,710,025)	(10,503,836)	(10,204,377)
Utility charges		(797,100)	(756,300)	(771,012)
Interest expenses		(289,005)	(292,321)	(290,520)
Insurance expenses		(299,100)	(378,700)	(443,500)
Goods and services tax		(311,755)	(8,816)	0
Other expenditure		(961,300)	(906,315)	(973,368)
		<u>(31,509,671)</u>	<u>(25,085,821)</u>	<u>(25,440,477)</u>
Net cash provided by (used in) operating activities	3(b)	<u>459,907</u>	<u>7,030,802</u>	<u>5,907,568</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(2,280,760)	(3,057,560)	(3,118,212)
Payments for construction of infrastructure	5	(13,497,940)	(7,830,670)	(11,420,957)
Non-operating grants, subsidies and contributions used for the development of assets		4,594,960	2,661,300	3,165,000
Proceeds from sale of plant & equipment	6	607,000	571,600	571,600
Net cash provided by (used in) investing activities		<u>(10,576,740)</u>	<u>(7,655,330)</u>	<u>(10,802,569)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(983,843)	(939,810)	(939,810)
Proceeds from self supporting loans		12,821	12,435	12,435
Proceeds from new borrowings	7	7,200,000	(0)	0
Net cash provided by (used in) financing activities		<u>6,228,979</u>	<u>(927,375)</u>	<u>(927,375)</u>
Net increase (decrease) in cash held		(3,887,855)	(1,551,903)	(5,822,376)
Cash at beginning of year		<u>11,653,893</u>	<u>13,205,796</u>	<u>13,205,796</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>7,766,038</u></u>	<u><u>11,653,893</u></u>	<u><u>7,383,420</u></u>

This statement is to be read in conjunction with the accompanying notes.

**CITY OF NEDLANDS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	3,823,821	6,100,933	6,100,933
		3,823,821	6,100,933	6,100,933
Revenue from operating activities (excluding rates)				
Governance		222,700	446,650	507,200
General purpose funding		1,063,570	1,814,740	1,524,140
Law, order, public safety		483,000	465,856	477,800
Health		73,500	81,900	86,100
Education and welfare		1,764,500	1,764,000	1,750,300
Community amenities		3,755,600	3,839,200	3,829,700
Recreation and culture		728,500	743,052	688,600
Transport		132,900	136,900	71,500
Economic services		1,017,880	1,105,185	1,081,300
Other property and services		103,800	157,300	95,000
		9,345,950	10,554,783	10,111,640
Expenditure from operating activities				
Governance		(2,875,570)	(3,426,805)	(3,646,400)
General purpose funding		(636,211)	(633,777)	(636,277)
Law, order, public safety		(1,034,832)	(935,220)	(939,250)
Health		(767,375)	(724,941)	(753,000)
Education and welfare		(2,561,724)	(2,425,204)	(2,356,200)
Community amenities		(4,786,712)	(4,714,325)	(4,699,643)
Recreation and culture		(8,717,307)	(7,934,154)	(8,193,600)
Transport		(5,422,300)	(5,273,586)	(5,144,200)
Economic services		(6,209,914)	(5,815,441)	(5,958,200)
Other property and services		(5,467,571)	(1,015,037)	(830,200)
		(38,479,517)	(32,898,490)	(33,156,970)
Operating activities excluded from budget				
(Profit) on asset disposals	6	(30,100)	(37,700)	(30,000)
Loss on disposal of assets	6	29,900	112,800	123,100
Depreciation on assets	2(a)	7,251,700	7,152,900	6,822,800
Movement in employee benefit provisions (non-current)		15,000	(400)	(400)
Amount attributable to operating activities		(18,043,246)	(9,015,174)	(10,028,897)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	4,594,960	2,661,300	3,165,000
Purchase property, plant and equipment	5	(2,280,760)	(3,057,560)	(3,118,212)
Purchase and construction of infrastructure	5	(13,497,940)	(7,830,670)	(11,420,957)
Proceeds from disposal of assets	6	607,000	571,600	571,600
Amount attributable to investing activities		(10,576,740)	(7,655,330)	(10,802,569)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(983,843)	(939,810)	(939,810)
Proceeds from new borrowings	7	7,200,000	(0)	0
Proceeds from self supporting loans (Dalkeith Bowling Club)		12,821	12,435	12,435
Transfers to cash backed reserves (restricted assets)	9	(2,092,298)	(536,000)	(643,850)
Transfers from cash backed reserves (restricted assets)	9	1,782,300	0	2,175,000
Amount attributable to financing activities		5,918,980	(1,463,375)	603,775
Budgeted deficiency before general rates		(22,701,006)	(18,133,879)	(20,227,691)
Estimated amount to be raised from general rates		22,436,727	21,957,700	21,783,230
Net current assets at end of financial year - surplus/(deficit)		(264,279)	3,823,821	1,555,539

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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.

Critical accounting estimates

The preparation of a 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 local government reporting eEntity

All funds through which the City of Nedlands 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 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the City of Nedlands obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(h) 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.

(i) Superannuation

The City of Nedlands contributes to a number of superannuation funds on behalf of employees.

All funds to which the City of Nedlands contributes are defined contribution plans.

(j) 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 4 - Net Current Assets.

(k) Trade and other receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

During the year ended 30 June 2013, the City of Nedlands commenced the process of adopting fair value in accordance with the Regulations.

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

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the City of Nedlands revalues its asset classes in accordance with this mandatory timetable.

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

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 asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

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

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

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

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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.

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

	Short Life	Long Life
Buildings		
- Structure	3 to 47 years	
- Fit-outs	1 to 9 years	
- Mechanical	2 - 14 years	
- Roof Cladding	3 to 47 years	
Furniture and Equipment	4 to 10 years	
Plant and Equipment	5 to 15 years	
Drainage	16 to 65 years	
Roads		
- Pavement	80 to 200 years	
- Sub grade		100,000 years
- Top surface	17 to 29 years	
Footpaths	16 to 78 years	
Stormwater		
- Pipes	93 to 126 years	
- Pits	84 to 120 years	
- Plant	107 to 114 years	
Street Furniture	16 to 76 years	

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.

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.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

When performing a revaluation, the City of Nedlands uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that the City of Nedlands 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 (ie 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 possible, 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 City of Nedlands selects a valuation technique that is appropriate in 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 City of Nedlands are consistent with one or more of the following valuation approaches:

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

Market approach

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

Income approach

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

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its 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 City of Nedlands gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. 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 developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the City of Nedlands becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the City of Nedlands commits itself to either the purchase or sale of the asset (ie 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 in 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 amount initially recognised and the maturity amount calculated using the effective interest rate method.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and 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. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(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. Gains or losses are recognised in profit or loss.

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 City of Nedlands management 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

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 (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a 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 that correlate 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.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the City of Nedlands 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.

(p) Impairment of assets

In accordance with Australian Accounting Standards the City of Nedlands assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(q) 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 of Nedlands 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.

(r) Employee benefits

Short-term employee benefits

Provision is made for the City of Nedlands'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 of Nedlands'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 statement of financial position. The City of Nedlands's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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 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 of Nedlands's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City of Nedlands 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.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(t) Provisions

Provisions are recognised when the City of Nedlands has a 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.

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City of Nedlands, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(v) Investment in associates

An associate is an entity over which the City of Nedlands has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City of Nedlands's share of net assets of the associate. In addition, the City of Nedlands's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the City of Nedlands's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the City of Nedlands and the associate are eliminated to the extent of the City of Nedlands's interest in the associate.

When the City of Nedlands's share of losses in an associate equals or exceeds its interest in the associate, the City of Nedlands discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City of Nedlands will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) 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. Refer to note 1(o) for a description of the equity method of accounting.

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 Nedlands's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(y) Current and non-current classification

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	20,500	18,000	19,500
Other services	17,000	16,500	19,000
Depreciation by program			
Governance	426,700	420,400	420,400
Health	4,100	4,000	4,000
Education and welfare	43,100	51,800	48,500
Community amenities	45,400	44,800	44,800
Recreation and culture	729,400	718,500	725,200
Transport	3,083,100	3,037,400	3,037,400
Economic services	1,962,500	1,932,600	1,933,500
Other property and services	957,400	943,400	615,000
	<u>7,251,700</u>	<u>7,152,900</u>	<u>6,828,800</u>
Depreciation by asset class			
Land and buildings	2,202,200	2,169,600	2,169,800
Furniture and equipment	327,800	322,800	336,100
Plant and equipment	1,033,500	1,027,600	690,000
Roads	2,417,900	2,382,100	2,382,100
Footpaths	210,000	206,900	206,900
Drainage	307,000	301,800	301,800
Parks and ovals	716,600	706,000	706,000
Other	0	0	0
Road Transport	36,700	36,100	36,100
	<u>7,251,700</u>	<u>7,152,900</u>	<u>6,828,800</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	289,005	290,520	290,520
	<u>289,005</u>	<u>290,520</u>	<u>290,520</u>
(ii) Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	87,100	100,000	100,550
- Other funds	300,000	300,000	390,000
Other interest revenue (refer note 12)	170,000	166,000	192,500
	<u>557,100</u>	<u>566,000</u>	<u>683,050</u>
Other revenue			
Reimbursements and recoveries	317,300	598,100	614,100
	<u>317,300</u>	<u>598,100</u>	<u>614,100</u>

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective

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.

COMMUNITY VISION

Our overall vision is of a diverse community where people can live from "cradle to grave" through the different ages and stages of their lives. We will have easy access to vibrant community "hubs" where a mix of parks, community facilities and shops will bring people together, strengthening local relationships. Our gardens, streets and parks will be green and tree-lined and we will live sustainably within the natural environment. We will enjoy great public and private transport system and many people will walk or cycle to local facilities. We will be a vibrant, safe, inclusive community enjoying a high standard of local services and facilities. We will live in a beautiful place.

REPORTING PROGRAM DESCRIPTIONS

Council operations that are disclosed encompass the following service orientated activities/programs:

GOVERNANCE

Objective:

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

Activities:

Includes the activities of members of council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants, and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

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

Activities:

Maintenance of child minding centre, playgroup centre, and senior citizen centre.
Provision and maintenance of home and community care programs and youth services.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.

RECREATION AND CULTURE

Objective:

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

Activities:

Maintenance of public halls, civic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

TRANSPORT

Objective:

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

Activities:

Construction (if not capitalised) and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Aerodromes and water transport facilities, cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the City and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3 NOTES TO THE STATEMENT OF CASH FLOWS**(a) Reconciliation of cash**

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
Cash - unrestricted	2,926,146	7,123,999	5,046,768
Cash - restricted	4,839,892	4,529,894	2,336,652
	<u>7,766,038</u>	<u>11,653,893</u>	<u>7,383,420</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Plant Replacement Reserve	43	150,043	49,977
City Development Reserve	250,786	539,786	429,023
North Street Reserve	607,848	746,348	37,017
Welfare Reserve	476,139	486,139	440,190
Service Reserve	204,215	1,106,515	103,902
Insurance Reserve	62,770	61,270	61,135
Waste Management Reserve	692,820	578,820	454,127
Building Replacement Reserve	389,326	549,826	300,215
Swanbourne Development Reserve	129,347	126,147	126,066
Public Art Reserve	127,100	85,000	85,000
Business System Reserve	106,300	100,000	250,000
All Abilities Play Space	94,900	0	0
Underground Power	1,698,298	0	0
	<u>4,839,892</u>	<u>4,529,894</u>	<u>2,336,652</u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	(2,101,878)	2,275,293	1,902,900
Depreciation	7,251,700	7,152,900	6,828,800
(Profit)/loss on sale of asset	(200)	75,100	93,100
(Increase)/decrease in receivables	(151,120)	1,501	164,952
(Increase)/decrease in inventories	0	(329)	(329)
Increase/(decrease) in payables	41,365	141,115	(199,201)
Increase/(decrease) in employee provisions	15,000	46,522	282,346
Grants/contributions for the development of assets	(4,594,960)	(2,661,300)	(3,165,000)
Net cash from operating activities	<u>459,907</u>	<u>7,030,802</u>	<u>5,907,568</u>

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
(c) Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit & purchasing card limit	130,000	130,000	130,000
Credit & purchasing card balance at balance date	8,000	8,000	8,000
Total amount of credit unused	<u>638,000</u>	<u>638,000</u>	<u>638,000</u>

Loan facilities

Loan facilities in use at balance date	<u>12,464,174</u>	<u>6,248,017</u>	<u>7,348,017</u>
Unused loan facilities at balance date	<u>1,550,000</u>	<u>0</u>	<u>0</u>

	Note	2017/18 Budget \$	2016/17 Forecast \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

Current assets

Cash - unrestricted	3(a)	2,926,146	7,123,999
Cash - restricted reserves	3(a)	4,839,892	4,529,894
Receivables		1,370,844	1,204,326
Inventories		25,000	25,000
		<u>9,161,882</u>	<u>12,883,219</u>

Less: current liabilities

Trade and other payables		(2,495,329)	(2,453,964)
Long term borrowings		(1,601,410)	(983,843)
Provisions		(2,077,719)	(2,062,719)
		<u>(6,174,458)</u>	<u>(5,500,526)</u>

Unadjusted net current assets

2,987,424 **7,382,693**

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(4,839,892)	(4,529,894)
Less: Current loans - clubs / institutions		(13,219)	(12,821)
Add: Current portion of borrowings		1,601,410	983,843
Adjusted net current assets - surplus/(deficit)		<u>(264,277)</u>	<u>3,823,821</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2017/18 Budget total \$	2016/17 Forecast total \$
	Governance \$	Law, order, public safety \$	Education and welfare \$	Recreation and culture \$	Transport \$	Economic services \$	Other property and services \$		
<i>Property, Plant and Equipment</i>									
Land and buildings	0	0	0	0	0	1,175,160	0	1,175,160	1,715,660
Furniture and equipment	186,100	44,000	5,000	0	0	0	0	235,100	159,100
Plant and equipment	0	0	0	0	0	0	870,500	870,500	1,182,800
	186,100	44,000	5,000	0	0	1,175,160	870,500	2,280,760	3,057,560
<i>Infrastructure</i>									
Roads	0	0	0	0	5,769,440	0	0	5,769,440	6,513,450
Footpaths	0	0	0	0	676,830	0	0	676,830	487,200
Drainage	0	0	0	0	827,400	0	0	827,400	167,600
Parks and ovals	0	0	0	6,042,570	0	0	0	6,042,570	637,110
Road Transport	0	0	0	0	181,700	0	0	181,700	25,310
	0	0	0	6,042,570	7,455,370	0	0	13,497,940	7,830,670
Total acquisitions	186,100	44,000	5,000	6,042,570	7,455,370	1,175,160	870,500	15,778,700	10,888,230

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Capital Works and Acquisition Programme

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

<u>By Program</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Forecast		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
Governance	16,500	18,200	1,700	0	0	0	0	0
Education and welfare	15,500	17,300	1,800	0	0	0	0	0
Recreation and culture	241,200	243,600	2,800	(400)	0	(16,200)	0	(19,600)
Economic services	18,100	18,200	100	0	0	0	0	0
Other property and services	315,500	309,700	23,700	(29,500)	37,700	(96,600)	30,000	(103,500)
	606,800	607,000	30,100	(29,900)	37,700	(112,800)	30,000	(123,100)

<u>By Class</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
Land and buildings	232,000	232,000	0	0	0	0	0	0
Plant and equipment	374,800	375,000	30,100	(29,900)	37,700	(112,800)	30,000	(123,100)
	606,800	607,000	30,100	(29,900)	37,700	(112,800)	30,000	(123,100)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Capital Works and Acquisition Programme

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS**(a) Borrowing repayments**

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Forecast \$	2017/18 Budget \$	2016/17 Forecast \$	2017/18 Budget \$	2016/17 Forecast \$
Community amenities								
Loan 178 - Waste Bins	141,813	0	93,125	87,733	48,688	141,813	6,450	11,843
Recreation and culture								
Other property and services								
Loan 179 - Road Infrastructures	866,735	0	102,699	96,723	764,036	866,735	50,054	56,029
Loan 181 - Building Infrastructures	942,568	0	215,328	203,059	727,240	942,568	50,992	63,261
Loan 182 - Building Infrastructures	1,116,817	0	228,419	218,056	888,399	1,116,817	48,194	58,557
Loan 183 - Building Infrastructures	1,339,090	0	151,612	147,470	1,187,478	1,339,090	35,655	39,798
Loan 184 - Building Infrastructures	1,169,168	0	122,067	118,332	1,047,101	1,169,168	35,059	38,794
Loan 185 - Building Infrastructures	553,341	0	57,771	56,004	495,569	553,341	16,593	18,361
New - Infrastructure	0	1,000,000	0	0	1,000,000	0	5,433	0
New - Underground Power	0	6,200,000	0	0	6,200,000	0	37,084	0
	6,129,532	7,200,000	971,022	927,375	12,358,510	6,129,532	285,514	286,643
Self Supporting Loans								
Housing								
Loan 186 - Dalkeith Bowling Club	118,485	0	12,821	12,435	105,664	118,485	3,491	3,877
	118,485	0	12,821	12,435	105,664	118,485	3,491	3,877
	6,248,017	7,200,000	983,843	939,810	12,464,174	6,248,017	289,005	290,520

All borrowing repayments will be financed by general purpose revenue.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS (Continued)**(b) New borrowings - 2017/18**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Infrastructure	WATC	Debenture	10	3.26	1,000,000	175,874	1,000,000	0
Underground Power	WATC/Banks	Debenture	10	3.19	6,200,000	1,062,254	4,650,000	1,550,000
					<u>7,200,000</u>	<u>1,238,128</u>	<u>5,650,000</u>	<u>1,550,000</u>

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2017 and is it expected to have unspent borrowing funds of \$1,550,000 as at 30th June 2018.

(d) Overdraft

The City has not utilised an overdraft facility during the financial year although an overdraft facility of \$500,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$		
Differential general rate or general rate										
GRV Residential	0.054100	6,736	299,941,420	16,226,831	28,627	0	16,255,458	15,569,500		
GRV Residential Vacant	0.076810	141	7,905,220	607,200	0	0	607,200	507,500		
GRV Non-residential	0.067170	389	46,345,250	3,113,010	8,000	0	3,121,010	2,938,700		
Sub-Totals		7,266	354,191,890	19,947,041	36,627	0	19,983,668	19,015,700		
Minimum										
Minimum payment										
	\$									
GRV Residential	1401	1,518	32,686,100	2,126,718	0	0	2,126,718	2,568,500		
GRV Residential Vacant	1847	49	1,021,690	90,503	0	0	90,503	148,800		
GRV Non-residential	1857	127	2,266,605	235,839	0	0	235,839	224,700		
Sub-Totals		1,694	35,974,395	2,453,060	0	0	2,453,060	2,942,000		
				8,960	390,166,285	22,400,101	36,627	0	22,436,728	21,957,700
Discounts/concessions (<i>Refer note 13</i>)							0	0		
Total amount raised from general rates							22,436,728	21,957,700		
Specified area rates (<i>Refer note 10</i>)							0	0		
Total rates							22,436,728	21,957,700		

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

All land except exempt land in the City of Nedlands is rated according to its Gross Rental Value (GRV) in the city.

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase 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 the Local Government services/facilities.

Objectives and reasons for differential rating

To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

The advertised rates proposed a 4.0% increase in rates compared to 2016/17 but this has been reduced to 3.5% in this final draft budget due to an increase in the forecast surplus of the net current assets as at 2016/17 closing balance and a resulting decrease in the amount required to be raised from rates in 2017/18.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	Properties within the city boundaries with a predominant residential use with a dwelling located on the land. 75.17% of properties within the city are in this category.	This rate is to contribute to service desired by the community.	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Vacant Residential	Vacant land located within the city boundaries excepting land with a commercial/industrial land use. 1.52% of properties within the city are in this category.	This rate is to contribute to service desired by the community.	The higher rate on vacant land reflects both to encourage development and avoid land banking.
GRV Non-residential	Properties used for commercial and industrial purpose. 4.34% of properties within the city are in this category.	The objective is to raise additional revenue to contribute toward higher costs associated with commercial/industrial activity.	The higher rate reflects the greater base standard of infrastructure and services due to increased volume of people and vehicle traffic.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION**Differential minimum payment**

Description	Characteristics	Objects	Reasons
GRV Residential	Properties within the city boundaries with a predominant residential use with a dwelling located on the land. 16.95% of properties within the city are in this category.	This rate is considered the minimum contribution by residential for basic services and infrastructure.	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Vacant Residential	Vacant land located within the city boundaries excepting land with a commercial/industrial land use. 0.60% of properties within the city are in this category.	This rate is considered the minimum contribution for vacant residential basic services and infrastructure.	The higher rate on vacant land reflects both to encourage development and avoid land banking.
GRV Non-residential	Properties used for commercial and industrial purpose. 1.42% of properties within the city are in this category.	This rate is considered the minimum contribution by non-residential for basic services and infrastructure.	The higher rate reflects the greater base standard of infrastructure and services due to increased volumes of people and vehicle traffic.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES

	2017/18		2017/18	2017/18	2016/17		2016/17	2016/17	2016/17	2016/17	2016/17	2016/17
	Budget	2017/18	Budget	Budget	Forecast	2016/17	Forecast	Forecast	Budget	Budget	Budget	Budget
	Opening	Budget	Transfer	Closing	Opening	Forecast	Transfer	Closing	Opening	Transfer	Transfer	Closing
	balance	Transfer to	(from)	balance	balance	Transfer to	(from)	balance	balance	to	(from)	balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	150,043	1,300	(151,300)	43	146,543	3,500	0	150,043	146,177	3,800	(100,000)	49,977
City Development Reserve	539,786	11,000	(300,000)	250,786	447,156	92,630	0	539,786	474,393	54,630	(100,000)	429,023
North Street Reserve	746,348	1,500	(140,000)	607,848	728,048	18,300	0	746,348	703,717	18,300	(685,000)	37,017
Welfare Reserve	486,139	11,000	(21,000)	476,139	469,039	17,100	0	486,139	468,020	12,170	(40,000)	440,190
Service Reserve	1,106,515	27,700	(930,000)	204,215	1,078,565	27,950	0	1,106,515	1,075,932	27,970	(1,000,000)	103,902
Insurance Reserve	61,270	1,500	0	62,770	59,720	1,550	0	61,270	59,585	1,550	0	61,135
Waste Management Reserve	578,820	114,000	0	692,820	469,850	108,970	0	578,820	345,157	108,970	0	454,127
Building Replacement Reserve	549,826	79,500	(240,000)	389,326	471,826	78,000	0	549,826	471,945	78,270	(250,000)	300,215
Swanbourne Development Reserve	126,147	3,200	0	129,347	123,147	3,000	0	126,147	122,876	3,190	0	126,066
Public Art Reserve	85,000	42,100	0	127,100	0	85,000	0	85,000	0	85,000	0	85,000
Business System Reserve	100,000	6,300	0	106,300	0	100,000	0	100,000	0	250,000	0	250,000
All Abilities Play Space	0	94,900	0	94,900	0	0	0	0	0	0	0	0
Underground Power	0	1,698,298	0	1,698,298	0	0	0	0	0	0	0	0
	4,529,894	2,092,298	(1,782,300)	4,839,892	3,993,894	536,000	0	4,529,894	3,867,802	643,850	(2,175,000)	2,336,652

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Replacement Reserve	2017-18	To fund replacement of plant and equipment so that the cost is spread over to a number of years.
City Development Reserve	On-going	To fund improvement and purchase of property, plant and equipment.
North Street Reserve	On-going	To fund operational and capital costs of community and recreational facilities at Mt Claremont and Swanbourne, and infrastructure generally.
Welfare Reserve	On-going	To fund the operational and capital costs to welfare services.
Service Reserve	On-going	To fund purchase of property, purchase of land and for parking areas, expense of streets depots, town planning schemes, valuation and legal cost, items of works of an urgent nature such as drainage.
Insurance Reserve	On-going	To fund any excess that may arise from having a performance based workers compensation premium.
Waste Management Reserve	On-going	To fund replacement of rubbish bin stock so that the cost is spread over number of years.
Building Replacement Reserve	On-going	To fund the upgrade and/or replacement of council buildings.
Swanbourne Development Reserve	On-going	To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan. Set-up in with proceeds of the insurance claim arising from the fire of council property in Swanbourne
Public Art Reserve	On-going	To fund works of art in the City of Nedlands.
Business System Reserve	On-going	To fund council's business system.
All Abilities Play Space	On-going	To fund the annual operating and maintenance cost of the All Abilities Play Space.
Underground Power	On-going	To fund Underground Power projects.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

10. SPECIFIED AREA RATE

The City of Nedlands is not proposing to levy Specified Area Rates in 2017/18 Financial Year.

11. SERVICE CHARGES

The City of Nedlands is not proposing to levy any Service Charges

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Single full payment	21-Aug-17	-	-	11.00%
Option two				
First instalment	21-Aug-17	-	-	-
Second instalment	23-Oct-17	\$ 16.00	5.50%	11.00%
Third instalment	15-Jan-18	\$ 16.00	5.50%	11.00%
Fourth instalment	19-Mar-18	\$ 16.00	5.50%	11.00%

	2017/18 Budget revenue \$	2016/17 Forecast \$
Instalment plan admin charge revenue	88,000	88,800
Instalment plan interest earned	105,000	101,000
Unpaid rates interest earned	65,000	65,000
	258,000	254,800

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

The City of Nedlands is not proposing to provide any discount and waivers.
Eligible pensioners and seniors may qualify for the Rates concessions funded by the State Government.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Forecast \$
14. FEES & CHARGES REVENUE		
Governance	84,200	84,450
General purpose funding	94,000	93,800
Law, order, public safety	450,500	435,256
Health	71,500	79,900
Education and welfare	712,000	700,200
Community amenities	3,755,600	3,839,200
Recreation and culture	681,500	663,152
Transport	77,000	82,600
Economic services	828,480	900,585
Other property and services	50,000	53,000
	<u>6,804,780</u>	<u>6,932,143</u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	10,000	4,900
General purpose funding	396,470	1,138,640
Law, order, public safety	30,000	28,000
Education and welfare	1,047,700	1,062,700
Recreation and culture	37,500	50,400
Transport	85,000	91,000
Economic services	30,000	45,200
	<u>1,636,670</u>	<u>2,420,840</u>
Non-operating grants, subsidies and contributions		
Recreation and culture	2,642,340	922,900
Transport	1,852,620	1,468,400
Economic services	100,000	270,000
	<u>4,594,960</u>	<u>2,661,300</u>

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Forecast \$
16. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	306,800	306,800
Mayor/President's allowance	62,700	62,700
Deputy Mayor/President's allowance	15,600	15,600
Telecommunications allowance	45,500	45,500
	430,600	430,600

17. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
Footpath Bonds	1,071,600	621,800	(535,200)	1,158,200
Hall & Key Bond	45,000	4,500	(2,400)	47,100
Tresillian Bond & Miscellaneous	8,400	1,200	(1,900)	7,700
Construction Training bond	66,800	547,400	(537,400)	76,800
Building Construction bond	190,100	261,900	(238,500)	213,500
Unclaimed Money	51,900	3,700	(6,000)	49,600
Tresillian Artist Sales	1,600	6,100	(6,300)	1,400
Crossover Bond	6,000	0	(19,200)	(13,200)
Miscellaneous	25,400	0		25,400
	1,466,800	1,446,600	(1,346,900)	1,566,500

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

18. MAJOR LAND TRANSACTIONS

The City will dispose of a parcel of land to fund the redevelopment of parks.

	2017/18 Budget \$	2016/17 Forecast \$
(a) Current year transactions		
Capital revenue		
Proceeds from sale of land	232,100	0
Capital expenditure		
Redevelopment of park	-232,100	0
	0	0
	0	0

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the City will be party to any joint venture arrangements during 2017/18.

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2018

	2017-18 Budget	2016-17 Forecast	2016-17 Budgets
	\$	\$	\$
Expenditure			
Governance			
Governance			
20420 Salaries - Governance	806,028	826,500	830,500
20421 Other Employee Costs - Governance	33,600	31,700	41,000
20423 Office - Governance	27,700	26,700	27,000
20424 Motor Vehicles - Governance	12,500	12,200	11,000
20425 Depreciation - Governance	194,900	191,950	192,000
20427 Finance - Governance	248,358	237,800	237,800
20428 Insurance - Governance	129,800	207,700	207,700
20430 Other - Governance	18,000	2,700	15,000
20434 Professional Fees - Governance	50,000	50,000	50,000
20450 Special Projects - Governance / PC93	202,500	341,095	424,000
Governance Total	1,723,386	1,928,345	2,036,000
Members Of Council			
20323 Office - MOC	36,000	36,000	40,000
20325 Depreciation - MOC	900	900	900
20329 Members of Council - MOC	448,600	448,600	454,100
20330 Other - MOC	1,000	1,000	7,000
Members Of Council Total	486,500	486,500	502,000
Human Resources			
20520 Salaries - HR	317,447	299,453	310,300
20521 Other Employee Costs - HR	166,400	134,900	173,100
20522 Staff Recruitment - HR	56,000	11,000	33,000
20523 Office - HR	5,000	3,500	19,000
20524 Motor Vehicles - HR	11,400	11,400	7,900
20525 Depreciation - HR	500	467	500
20527 Finance - HR	(663,347)	(640,100)	(640,100)
20530 Other - HR	2,600	1,000	2,600
20534 Professional Fees - HR	90,000	85,000	69,000
20535 ICT Expenses - HR	24,000	0	35,000
Human Resources Total	10,000	(93,380)	10,300
Communications			
28320 Salaries - Communications	309,599	285,100	273,400
28321 Other Employee Costs - Communications	14,000	13,800	13,800
28323 Office - Communications	79,300	76,200	80,100
28327 Finance - Communications	91,085	73,400	73,400
28330 Other - Communications	1,900	16,900	16,900
28334 Professional Fees - Communications	500	500	500
28335 ICT Expenses - Communications	32,600	46,000	48,200
28350 Special Projects - Communications / PC 90	40,000	35,000	23,000
Communications Total	568,984	546,900	529,300
Governance Total	2,788,870	2,868,365	3,077,600
Corporate & Strategy			
ICT			
21720 Salaries - ICT	431,438	412,800	417,200
21721 Other Employee Costs - ICT	33,500	33,100	33,100

FINAL - adopted by Council - 27 June 2017

	2017-18 Budget	2016-17 Forecast	2016-17 Budgets
	\$	\$	\$
21723 Office - ICT	50,000	50,000	50,000
21724 Motor Vehicles - ICT	21,300	20,600	21,000
21725 Depreciation - ICT	229,000	225,593	225,600
21727 Finance - ICT	(1,814,138)	(1,778,400)	(1,778,400)
21730 Other - ICT	1,000	1,000	1,000
21734 Professional Fees - ICT	120,000	120,000	55,000
21735 ICT Expenses - ICT	817,900	776,883	812,900
21750 Special Projects - ICT	110,000	110,000	110,000
ICT Total	(0)	(28,424)	(52,600)
Customer Services			
21320 Salaries - Customer Service	544,750	326,900	309,900
21321 Other Employee Costs - Customer Service	7,000	3,600	7,200
21323 Office - Customer Service	5,500	5,500	5,100
21327 Finance - Customer Service	(778,250)	(295,900)	(295,900)
21330 Other - Customer Service	21,000	0	1,000
21334 Professional Fees - Customer Service	200,000	0	0
Customer Services Total	0	40,100	27,300
Records			
22020 Salaries - Records	0	303,400	290,400
22021 Other Employee Costs - Records	0	4,800	7,800
22023 Office - Records	0	600	1,200
22027 Finance - Records	0	(482,500)	(482,500)
22030 Other - Records	0	13,000	18,300
22034 Professional Fees - Records	0	141,000	141,000
Records Total	0	(19,700)	(23,800)
Rates			
21920 Salaries - Rates	83,183	88,600	78,100
21921 Other Employee Costs - Rates	1,200	1,100	1,100
21923 Office - Rates	14,000	14,000	0
21927 Finance - Rates	136,174	129,600	131,600
21930 Other - Rates	20,000	20,000	33,000
21934 Professional Fees - Rates	58,300	55,000	67,000
Rates Total	312,857	308,300	310,800
General Finance			
21420 Salaries - Finance	865,357	789,200	791,100
21421 Other Employee Costs - Finance	50,000	33,750	45,200
21423 Office - Finance	116,300	108,100	120,700
21424 Motor Vehicles - Finance	21,000	10,800	11,000
21425 Depreciation - Finance	1,400	1,314	1,400
21427 Finance - Finance	(1,062,857)	(485,500)	(483,000)
21428 Insurance - Finance	0	1,000	1,000
21430 Other - Finance	3,000	3,000	2,000
21434 Professional Fees - Finance	52,500	51,300	47,500
21450 Special Projects - Finance	40,000	15,000	40,000
General Finance Total	86,700	527,964	576,900
General Purpose			
21627 Finance - General Purpose	40,800	46,800	46,800
21631 Interest - General Purpose	289,000	290,520	290,520
General Purpose Total	329,800	337,320	337,320

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	2017-18 Budget	2016-17 Forecast	2016-17 Budgets
	\$	\$	\$
Shared Services			
21523 Office - Shared Services	22,000	22,000	22,000
21527 Finance - Shared Services	(74,000)	0	0
21534 Professional Fees - Shared Services	52,000	16,500	19,000
Shared Services Total	0	38,500	41,000
Corporate & Strategy Total	729,357	1,204,060	1,216,920
Community Development			
Volunteer Services VRC			
29320 Salaries - Volunteer Services VRC	83,056	83,700	82,300
29321 Other Employee Cost - Volunteer Services VRC	2,700	2,600	2,600
29323 Office - Volunteer Services VRC	5,000	4,973	6,800
29327 Finance - Volunteer Services VRC	24,405	45,000	45,000
29330 Other - Volunteer Services VRC	7,300	4,233	7,300
Volunteer Services VRC Total	122,461	140,506	144,000
Nedlands Library			
28720 Salaries - Library Services	980,111	953,700	1,060,700
28721 Other Employee Costs - Library Services	33,000	32,350	39,200
28723 Office - Nedlands Library	45,500	40,000	43,500
28724 Motor Vehicles - Nedlands Library	18,300	18,100	22,300
28725 Depreciation - Nedlands Library	6,300	6,200	6,200
28727 Finance - Nedlands Library	473,005	373,400	373,400
28730 Other - Nedlands Library	142,000	111,000	116,100
28731 Grants Expenditure - Nedlands Library	2,000	900	2,000
28734 Professional Fees - Nedlands Library	1,200	0	1,200
28735 ICT Expenses - Nedlands Library	35,700	15,400	19,700
28750 Special Projects - Nedlands Library	3,100	0	3,100
Nedlands Library Total	1,740,216	1,551,050	1,687,400
Mt Claremont Library			
28523 Office - Mt Claremont Library	11,000	9,200	11,000
28525 Depreciation - Mt Claremont Library	500	400	400
28527 Finance - Mt Claremont Library	40,371	0	0
28530 Other - Mt Claremont Library	35,700	38,850	41,600
28535 ICT Expenses - Mt Claremont Library	13,400	6,500	10,000
Mt Claremont Library Total	100,971	54,950	63,000
Nedlands Community Care			
28620 Salaries - NCC	893,942	838,000	0
28664 Hacc Unit Cost - NCC / PC66	608,363	564,800	1,300,500
Nedlands Community Care Total	1,502,305	1,402,800	1,300,500
Positive Ageing			
27420 Salaries - Positive Ageing	46,813	41,300	47,900
27421 Other Employee Costs - Positive Ageing	2,700	2,600	3,700
27427 Finance - Positive Ageing	23,516	9,900	9,900
28437 Donations - Positive Ageing	6,000	6,000	8,000
28450 Other - Positive Ageing	16,200	14,000	16,200
Positive Ageing Total	95,229	73,800	85,700
Point Resolution Child Care			
28820 Salaries - PRCC	481,301	455,507	461,900
28821 Other Employee Costs - PRCC	13,100	13,700	14,000
28823 Office - PRCC	8,800	8,000	8,000

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	2017-18 Budget	2016-17 Forecast	2016-17 Budgets
	\$	\$	\$
28824 Motor Vehicles - PRCC	8,000	7,100	7,100
28825 Depreciation - PRCC	300	300	300
28826 Utility - PRCC	7,000	6,300	6,500
28827 Finance - PRCC	92,019	59,600	59,000
28830 Other - PRCC	21,100	23,000	26,100
28835 ICT Expenses - PRCC	4,200	3,500	4,700
28850 Special Projects - PRCC	0	5,000	5,000
Point Resolution Child Care Total	635,820	582,007	592,600
Tresillian Community Centre			
29120 Salaries - Tresillian CC	240,095	246,500	246,500
29121 Other Employee Costs - Tresillian CC	6,200	6,000	6,900
29123 Office - Tresillian CC	25,400	24,500	25,000
29125 Depreciation - Tresillian CC	800	800	7,500
29127 Finance - Tresillian CC	94,403	98,400	98,400
29130 Other - Tresillian CC	12,500	12,500	13,500
29135 ICT Expenses - Tresillian CC	0	500	5,600
29136 Courses - Tresillian CC	200,500	200,700	200,500
29137 Donations - Tresillian CC	0	500	0
29150 Exhibition	7,100	9,000	9,000
Tresillian Community Centre Total	586,998	599,400	612,900
Community Development			
28120 Salaries - Community Development	434,157	428,090	429,700
28121 Other Employee Costs - Community Development	19,900	19,500	19,500
28123 Office - Community Development	4,200	4,200	5,200
28124 Motor Vehicles - Community Development	13,900	13,700	7,900
28125 Depreciation - Community Development	3,400	3,300	3,300
28127 Finance - Community Development	192,865	195,800	195,800
28130 Other - Community Development	3,500	3,500	3,500
28134 Professional Fees - Community Development	2,000	2,000	2,000
28137 Donations - Community Development	249,700	168,110	265,600
28150 Special Projects - Community Development	15,000	7,000	7,000
28151 OPRL Activities - Community Development / PC82-87	187,800	149,121	153,700
38101 Project Contribution - Community Development	0	30,705	30,700
Community Development Total	1,126,422	1,025,026	1,123,900
Volunteer Services NVS			
29220 Salaries - Volunteer Services NVS	30,597	34,400	28,100
29221 Other Employee Costs - Volunteer Services NVS	500	400	400
29223 Office - Volunteer Services NVS	3,400	2,000	3,400
29227 Finance - Volunteer Services NVS	22,396	40,800	40,800
29230 Other - Volunteer Services NVS	4,000	3,000	4,000
29250 Special Projects - Volunteer Services NVS	0	2,500	3,900
Volunteer Services NVS Total	60,893	83,100	80,600
Community Development Total	5,971,315	5,512,639	5,690,600
Planning & Development Services			
Statutory Planning			
24320 Salaries - Statutory Planning	376,704	382,200	381,400
24321 Other Employee Costs - Statutory Planning	8,400	7,000	8,400
24334 Professional Fees - Statutory Planning	50,000	13,000	22,500
Statutory Planning Total	435,104	402,200	412,300
Strategic Planning			

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	\$	\$	\$
24857 Strategic Projects - Strategic Planning	168,000	248,500	166,000
24920 Salaries - Strategic Planning	467,397	433,100	450,600
24921 Other Employee Costs - Strategic Planning	7,600	7,600	7,600
24934 Professional Fees - Strategic Planning	10,000	9,880	10,000
Strategic Planning Total	652,997	699,080	634,200
Ranger Services			
21120 Salaries - Ranger Services	611,241	598,400	573,900
21121 Other Employee Costs - Ranger Services	19,200	18,300	25,700
21123 Office - Ranger Services	11,300	10,600	13,350
21124 Motor Vehicles - Ranger Services	62,000	60,000	68,700
21125 Depreciation - Ranger Services	4,100	4,000	4,000
21127 Finance - Ranger Services	235,491	158,400	148,600
21130 Other - Ranger Services	70,500	70,520	77,000
21134 Professional Fees - Ranger Services	5,000	4,000	7,000
21135 ICT Expenses - Ranger Services	15,000	10,000	20,000
21137 Donations - Ranger Services	1,000	1,000	1,000
Ranger Services Total	1,034,832	935,220	939,250
Town Planning - Administration			
24820 Salaries - Town Planning Admin	100,439	89,500	94,700
24821 Other Employee Costs-Town Planning Admin	51,400	51,200	49,100
24823 Office - Town Planning Admin	11,000	9,100	9,000
24824 Motor Vehicles - Town Planning Admin	48,000	46,000	44,000
24825 Depreciation - Town Planning Admin	600	521	600
24827 Finance - Town Planning Admin	393,170	375,000	375,000
24830 Other - Town Planning Admin	9,000	9,000	4,000
24862 Statutory Projects - Town Planning	6,000	0	0
Town Planning - Administration Total	619,609	580,321	576,400
Sustainability			
24620 Salaries - Sustainability	77,120	96,000	92,300
24621 Other Employee Costs - Sustainability	1,100	1,300	5,000
24623 Office - Sustainability	0	1,300	11,500
24624 Motor Vehicles - Sustainability	11,200	11,100	0
24625 Depreciation - Sustainability	1,600	1,500	1,600
24627 Finance - Sustainability	11,496	10,900	10,900
24630 Other - Sustainability	0	0	1,000
24634 Professional Fees - Sustainability	0	0	3,000
24638 Operational Activities - Sustainability / PC79	42,500	20,891	27,500
Sustainability Total	145,016	142,991	152,800
Environmental Health			
24720 Salaries - Environmental Health	429,310	429,700	465,100
24721 Other Employee Costs - Environmental Health	28,800	28,500	27,300
24723 Office - Environmental Health	2,600	2,600	3,100
24724 Motor Vehicles - Environmental Health	8,400	8,300	20,800
24725 Depreciation - Environmental Health	4,100	3,941	4,000
24727 Finance - Environmental Health	145,465	103,200	103,200
24730 Other - Environmental Health	36,500	36,500	57,000
24734 Professional Fees - Environmental Health	30,000	30,000	15,000
24735 ICT Expenses - Environmental Health	2,000	2,000	0
24751 OPRL Activities - Environmental Health PC76 & 77 & 78	80,200	80,200	57,500
Environmental Health Total	767,375	724,941	753,000

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	2017-18 Budget	2016-17 Forecast	2016-17 Budgets
	\$	\$	\$
Environmental Conservation			
24221 Other Employee Costs - Environmental Conservation	4,000	4,000	4,000
24223 Office - Environmental Conservation	1,000	1,600	1,600
24227 Finance - Environmental Conservation	71,568	63,700	63,700
24230 Other - Environmental Conservation	1,700	1,100	1,100
24237 Donations - Environmental Conservation	1,700	1,700	1,500
24251 Operational Activities-Environ Conservation / PC80	631,785	629,000	629,000
Environmental Conservation Total	711,753	701,100	700,900
Building Services			
24420 Salaries - Building Services	730,869	723,900	697,900
24421 Other Employee Costs - Building Services	44,300	38,710	41,400
24423 Office - Building Services	5,000	2,970	9,100
24424 Motor Vehicles - Building Services	25,600	25,300	24,600
24425 Depreciation - Building Services	300	300	300
24427 Finance - Building Services	317,006	332,400	332,400
24430 Other - Building Services	2,000	1,300	2,500
24434 Professional Fees - Building Services	60,000	26,500	60,000
Building Services Total	1,185,075	1,151,380	1,168,200
Planning & Development Services Total	5,551,760	5,337,233	5,337,050
Technical Services			
Waste Minimisation			
24520 Salaries - Waste Minimisation	238,359	241,039	224,900
24521 Other Employee Costs - Waste Minimisation	4,500	2,625	2,600
24524 Motor Vehicles - Waste Minimisation	8,900	7,500	0
24525 Depreciation - Waste Minimisation	44,800	44,117	44,200
24527 Finance - Waste Minimisation	168,694	132,700	132,700
24538 Purchase of Product - Waste Minimisation	4,000	2,000	5,500
24552 Residential Kerbside - Waste Minimisation / PC71	1,846,600	1,921,000	1,921,000
24553 Residential Bulk - Waste Minimisation / PC72	449,100	433,700	433,700
24554 Commercial - Waste Minimisation / PC73	95,700	79,400	118,500
24555 Public Waste - Waste Minimisation / PC74	100,500	111,800	111,800
24556 Waste Strategy - Waste Minimisation / PC75	111,400	45,000	70,000
Waste Minimisation Total	3,072,553	3,020,881	3,064,900
Building Maintenance			
24120 Salaries - Building Maintenance	346,738	342,900	345,600
24121 Other Employee Costs - Building Maintenance	12,400	10,140	10,800
24123 Office - Building Maintenance	1,100	1,506	1,100
24124 Motor Vehicles - Building Maintenance	36,000	35,500	45,900
24125 Depreciation - Building Maintenance	1,962,200	1,933,155	1,933,200
24126 Utility - Building Maintenance PC41 & 42 & 43	256,600	244,300	266,400
24127 Finance - Building Maintenance	222,348	154,900	154,900
24128 Insurance - Building Maintenance PC40	63,800	63,700	63,800
24130 Other - Building Maintenance	4,000	4,000	4,000
24133 Building - Building Maintenance PC58	1,407,900	1,172,860	1,263,400
Building Maintenance Total	4,313,086	3,962,961	4,089,100
Infrastructure Services			
26220 Salaries - Infrastructure SUVs	2,142,237	2,004,549	1,979,700
26221 Other Employee Costs - Infrastructure SUVs	175,300	165,620	168,800
26223 Office - Infrastructure SUVs	44,000	34,100	42,500
26224 Motor Vehicles - Infrastructure SUVs	86,100	70,000	86,100
26225 Depreciation - Infrastructure SUVs	11,500	11,315	11,400

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	\$	\$	\$
26227 Finance - Infrastructure SUVs	(2,508,406)	(2,266,300)	(2,266,300)
26228 Insurance - Infrastructure SUVs	67,600	64,100	64,100
26230 Other - Infrastructure SUVs	75,000	74,000	79,900
26234 Professional Fees - Infrastructure SUVs	132,500	215,000	334,000
26235 ICT Expenses - Infrastructure SUVs	15,340	23,040	12,300
36101 Project Contribution - Infrastructure	5,053,000	0	0
Infrastructure Services Total	5,294,171	395,424	512,500
Streets Roads and Depots			
26625 Depreciation - Streets Roads & Depots	3,079,000	3,033,186	3,033,400
26626 Utility - Streets Roads & Depots	530,700	500,000	500,000
26630 Other	30,000	28,000	42,700
26640 Reinstatement - Streets Roads & Depot	11,200	11,200	11,200
26667 Road Maintenance / PC51	700,000	650,000	650,000
26668 Drainage Maintenance / PC52	530,000	500,000	500,000
26669 Footpath Maintenance / PC53	211,300	200,500	200,500
26670 Parking Signs / PC54	90,000	90,000	90,000
26671 Right of Way Maintenance / PC55	90,000	120,000	85,000
26672 Bus Shelter Maintenance / PC56	10,000	15,000	15,000
26673 Graffiti Control / PC57	20,000	18,500	27,500
26674 Streets Roads & Depot / PC89	150,000	220,000	112,000
Streets Roads and Depots Total	5,452,200	5,386,386	5,267,300
Plant Operating			
26525 Depreciation - Plant Operating	945,900	931,913	603,600
26527 Finance - Plant Operating	(1,545,500)	(1,135,200)	(1,131,700)
26532 Plant - Plant Operating	674,600	582,500	577,200
26533 Minor Parts & Workshop Tools - Plant Operating	39,000	31,000	42,000
26549 Loss Sale of Assets - Plant Operating	29,900	112,800	123,100
Plant Operating Total	143,900	523,013	214,200
Parks Services			
26360 Depreciation - Parks Services	718,400	707,728	707,800
26365 Maintenance - Parks Services / PC59	4,443,900	3,979,800	3,979,000
Parks Services Total	5,162,300	4,687,528	4,686,800
Technical Services Total	23,438,210	17,976,193	17,834,800
Expenditure Total	38,479,513	32,898,490	33,156,970
Income			
Governance			
Governance			
50410 Sundry Income - Governance	(124,300)	(357,300)	(390,300)
Governance Total	(124,300)	(357,300)	(390,300)
Human Resources			
50510 Contributions & Reimbursements - HR	(10,000)	(900)	(30,000)
Human Resources Total	(10,000)	(900)	(30,000)
Governance Total	(134,300)	(358,200)	(420,300)
Corporate & Strategy			
ICT			
51706 Contributions & Reimbursements - ICT	0	(4,000)	0
ICT Total	0	(4,000)	0
Records			

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	2017-18 Budget	2016-17 Forecast	2016-17 Budgets
	\$	\$	\$
52001 Fees & Charges - Records	0	(800)	(800)
Records Total	0	(800)	(800)
Rates			
51908 Rates - Rates	(22,716,728)	(22,233,300)	(22,073,730)
Rates Total	(22,716,728)	(22,233,300)	(22,073,730)
General Finance			
51401 Fees & Charges - Finance	(62,200)	(62,150)	(60,100)
51410 Sundry Income - Finance	(24,500)	(21,500)	(26,000)
General Finance Total	(86,700)	(83,650)	(86,100)
General Purpose			
51604 Grants Operating - General Purpose	(396,470)	(1,138,640)	(743,090)
51607 Interest - General Purpose	(387,100)	(400,000)	(490,550)
51610 Sundry Income - General Purpose	0	(500)	0
General Purpose Total	(783,570)	(1,539,140)	(1,233,640)
Corporate & Strategy Total	(23,586,998)	(23,860,890)	(23,394,270)
Community Development			
Volunteer Services VRC			
59304 Grants Operating - Volunteer Services VRC	(14,300)	(29,800)	(28,600)
Volunteer Services VRC Total	(14,300)	(29,800)	(28,600)
Nedlands Library			
58701 Fees & Charges - Nedlands Library	(5,000)	(5,800)	(4,900)
58704 Grants Operating - Nedlands Library	(2,000)	(900)	(2,000)
58710 Sundry Income - Nedlands Library	(6,500)	(6,500)	(5,500)
58711 Fines & Penalties - Nedlands Library	(3,500)	(3,500)	(4,000)
Nedlands Library Total	(17,000)	(16,700)	(16,400)
Mt Claremont Library			
58501 Fees & Charges - Mt Claremont Library	(500)	(500)	(500)
58510 Sundry Income - Mt Claremont Library	(200)	(200)	(200)
58511 Fines & Penalties - Mt Claremont Library	(500)	(500)	(600)
Mt Claremont Library Total	(1,200)	(1,200)	(1,300)
Nedlands Community Care			
58601 Fees & Charges - NCC	(86,000)	(86,000)	(95,000)
58604 Grants Operating - NCC	(1,032,900)	(1,032,900)	(1,015,700)
58610 Sundry Income - NCC	(2,000)	0	0
Nedlands Community Care Total	(1,120,900)	(1,118,900)	(1,110,700)
Positive Ageing			
58420 Fees & Charges - Positive Ageing	(14,000)	(13,500)	(8,000)
58423 Grants Operating - Positive Ageing	(500)	0	(500)
Positive Ageing Total	(14,500)	(13,500)	(8,500)
Point Resolution Child Care			
58801 Fees & Charges - PRCC	(612,000)	(600,000)	(600,000)
Point Resolution Child Care Total	(612,000)	(600,000)	(600,000)
Community Facilities			
58201 Fees & Charges - Community Facilities	(12,500)	(12,500)	(10,000)
58206 Contributions & Reimbursement -Community Facilities	(1,000)	(1,000)	(5,000)

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	2017-18 Budget	2016-17 Forecast	2016-17 Budgets
	\$	\$	\$
58209 Council Property - Community Facilities	(185,500)	(163,852)	(156,200)
Community Facilities Total	(199,000)	(177,352)	(171,200)
Tresillian Community Centre			
51906 Contributions & Reimbursement - Tresillian CC	0	(500)	0
59101 Fees & Charges - Tresillian CC	(362,000)	(362,000)	(335,000)
59109 Council Property - Tresillian CC	(28,500)	(28,500)	(33,000)
Tresillian Community Centre Total	(390,500)	(391,000)	(368,000)
Community Development			
58101 Fees & Charges - Community Development	(21,500)	(19,200)	(19,500)
58104 Grants Operating - Community Development	(26,500)	(32,400)	(33,200)
58106 Contributions & Reimburse - Community Development	(3,000)	(8,800)	(3,000)
Community Development Total	(51,000)	(60,400)	(55,700)
Community Development Total	(2,420,400)	(2,408,852)	(2,360,400)
Planning & Development Services			
Ranger Services			
51101 Fees & Charges - Ranger Services	(83,500)	(71,020)	(83,500)
51106 Contributions & Reimbursements- Rangers Services	(30,000)	(28,000)	(27,000)
51110 Sundry Income - Ranger Services	(2,500)	(2,600)	0
51111 Fines & Penalties - Rangers Services	(367,000)	(364,236)	(367,300)
Ranger Services Total	(483,000)	(465,856)	(477,800)
Town Planning - Administration			
54801 Fees & Charges - Town Planning Admin	(401,000)	(417,200)	(454,000)
54811 Fines & Penalties - Town Planning	(1,000)	(1,000)	(1,000)
Town Planning - Administration Total	(402,000)	(418,200)	(455,000)
Sustainability			
54601 Fees & Charges - Sustainability	0	(700)	0
54610 Sundry Income - Sustainability	(1,000)	(1,100)	(2,500)
Sustainability Total	(1,000)	(1,800)	(2,500)
Environmental Health			
54701 Fees & Charges - Environmental Health	(45,000)	(45,200)	(51,000)
54710 Sundry Income - Environmental Health	(2,000)	(2,000)	(5,100)
54711 Fines & Penalties - Environmental Health	(26,500)	(34,700)	(30,000)
Environmental Health Total	(73,500)	(81,900)	(86,100)
Environmental Conservation			
54204 Grants Operating - Environmental Conservation	(30,000)	(45,200)	(45,200)
54210 Sundry Income - Environmental Conservation	(8,800)	(17,000)	(17,000)
Environmental Conservation Total	(38,800)	(62,200)	(62,200)
Building Services			
54401 Fees & Charges - Building Services	(491,600)	(569,800)	(544,000)
54410 Sundry Income - Building Services	(100,000)	(80,000)	(120,500)
54411 Fines & Penalties - Building Services	(17,000)	(15,500)	(16,000)
Building Services Total	(608,600)	(665,300)	(680,500)
Planning & Development Services Total	(1,606,900)	(1,695,256)	(1,764,100)
Technical Services			
Waste Minimisation			
54501 Fees & Charges - Waste Minimisation	(3,353,600)	(3,421,000)	(3,374,700)

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	\$	\$	\$
Waste Minimisation Total	(3,353,600)	(3,421,000)	(3,374,700)
Building Maintenance			
54106 Contributions & Reimbursement - Building Maintenance	(50,500)	(62,400)	(50,000)
54109 Council Property - Building Maintenance	(319,880)	(315,285)	(288,600)
Building Maintenance Total	(370,380)	(377,685)	(338,600)
Streets Roads and Depots			
56601 Fees & Charges - Streets Roads & Depots	(77,000)	(82,000)	(71,500)
56604 Grants Operating - Streets Roads & Depots	(65,000)	(68,500)	0
56606 Contributions & Reimburse - Streets Roads & Depots	(20,000)	(22,500)	(20,000)
56610 Sundry Income - Streets Roads & Depots	(1,000)	(1,000)	(10,000)
56611 Fines and Penalties - Streets Roads & Depots	0	(600)	0
Streets Roads and Depots Total	(163,000)	(174,600)	(101,500)
Plant Operating			
56501 Fees & Charges - Plant Operating	(50,000)	(53,000)	(35,000)
56510 Sundry Income - Plant operating	0	(28,900)	0
56515 Profit Sale of Assets - Plant Operating	(30,100)	(37,700)	(30,000)
Plant Operating Total	(80,100)	(119,600)	(65,000)
Parks Services			
56301 Fees & Charges - Parks & Ovals	0	(2,000)	0
56306 Contributions & Reimbursements - Parks Services	(5,000)	(6,800)	(2,000)
56309 Council Property - Parks Services	(62,000)	(64,800)	(65,500)
56310 Sundry Income - Parks Services	0	(22,800)	(8,000)
56312 Fines & Penalties - Parks & Ovals	0	0	(500)
Parks Services Total	(67,000)	(96,400)	(76,000)
Technical Services Total	(4,034,080)	(4,189,285)	(3,955,800)
Income Total	(31,782,678)	(32,512,483)	(31,894,870)
City of Nedlands Total	6,696,835	386,007	1,262,100

City of Nedlands
Capital Works & Acquisition Budget
For the year ended 30 June 2018

Particular						Budget (\$)	Funding Sources (\$)				
Group No	Job No	Name	Suburb	Ward	Description	Total	Municipal	Grants & Capital	Reserve	Asset Disposal	
2	Footpath Rehabilitation										
	2030	Beatrice Road	Dalkeith	Dalkeith	Adelma Road to Wattle Road	73,710	73,710	0	0	0	
	2044	Leon Road	Dalkeith	Dalkeith	Victoria Avenue to Robert Street	52,000	52,000	0	0	0	
	2019	Princess Road	Nedlands	Melvista	Marita to Broadway (LHS) replace slab path	178,100	178,100	0	0	0	
	2019	Princess Road	Nedlands	Melvista	Kingsway to Broadway (RHS) replace slab path	16,900	16,900	0	0	0	
	2452	School Sports Facility Path Network	Mt Claremont	Coastal	Stage G3 Quintillian Link (204m)	95,550	22,050	73,500	0	0	
	2500	Stirling Highway	Nedlands	Hollywood	Thomas to Archdeacon (South side)	178,120	137,020	41,100	0	0	
	2500	Stirling Highway	Nedlands	Hollywood	Archdeacon to Bruce (South side)	82,450	63,450	19,000	0	0	
	Footpath Rehabilitation Total					676,830	543,230	133,600	0	0	
3	Road Rehabilitation										
	2189	Adams Road	Dalkeith	Dalkeith	Victoria Avenue to cul-de-sac end	130,910	130,910	0	0	0	
	2174	Sayer Street	Swanbourne	Coastal	Asphalt and footpath works	104,790	104,790	0	0	0	
	2305	Bee Eater Lane	Dalkeith	Dalkeith	Wavell Road to Pardalote Lane (minimum standard)	75,010	75,010	0	0	0	
	2094	Birkdale Street	Floreat	Hollywood	Underwood Avenue to Aldebury Street	423,020	123,020	0	300,000	0	
	2081	Browne Avenue	Dalkeith	Dalkeith	Wavell Road to Gallop Road	861,250	231,250	0	630,000	0	
	2028	Dalkeith Road	Dalkeith	Melvista	Melvista Avenue to Vix Road	259,740	259,740	0	0	0	
	2127	Gunn Street	Floreat	Hollywood	Brookdale Street to Rosedale Street	132,990	132,990	0	0	0	
	2188	Iris Avenue (North)	Dalkeith	Dalkeith	Beatrice Road to Birdwood parade	154,700	154,700	0	0	0	
	2038	Jenkins Avenue	Nedlands	Melvista	Bay Road to Waroonga Road (Bike Boulevard)	215,280	50,280	165,000	0	0	
	2098	Shann Street	Floreat	Hollywood	Rosedale Street to Draper Street	562,250	562,250	0	0	0	
	Road Rehabilitation Total					2,919,940	1,824,940	165,000	930,000	0	
4	Drainage Rehabilitation										
	2024	Carrington Street	Nedlands	Hollywood	Install subterranean infiltration into Carrington Park	260,000	260,000	0	0	0	
	2190	Riverview Ct	Dalkeith	Dalkeith	Install drainage and paving	350,000	0	350,000	0	0	
	2226	Waratah Place	Dalkeith	Dalkeith	Upgrading drainage	48,400	48,400	0	0	0	
	2050	Strickland Street	Mt Claremont	Coastal	Improved infiltration and flood path	169,000	169,000	0	0	0	
	Drainage Rehabilitation Total					827,400	477,400	350,000	0	0	
5	Street Furniture / Bus Shelter										
	4057	Beaton Park Carpark	Dalkeith	Dalkeith	Carpark works	111,500	111,500	0	0	0	
	9000	City Wide	All	All	Replace bus shelters	70,200	56,200	14,000	0	0	
	Street Furniture / Bus Shelter Total					181,700	167,700	14,000	0	0	
6	Grant Funded Projects										
	2143	Brockway Road	Mt Claremont	Coastal	Underwood Avenue to Lemnos Street	724,700	241,700	483,000	0	0	
	2143	Brockway Road/Underwood Avenue INTXN	Mt Claremont	Coastal	Boundary Road	189,500	42,100	147,400	0	0	
	2003	Alfred Road	Mt Claremont	Coastal	Resurfacing	130,300	42,130	88,170	0	0	
	2401	Brockway/Brookdale/Underwood	Mt Claremont	Coastal	INTXN upgrade and safety improvement	499,900	184,250	315,650	0	0	
	2403	Gugeri/Railway/Loch INTXN	Nedlands	Hollywood	Blackspot and signalisation	271,100	251,900	19,200	0	0	
	2115	Smyth Road/Monash Avenue INTXN	Nedlands	Hollywood	Install roundabout	250,000	250,000	0	0	0	
	2290	Quintillian Road (CI program)	Mt Claremont	Coastal	Install ATM	150,000	150,000	0	0	0	
2012	Waratah Avenue (Place Making Strategy)	Dalkeith	Dalkeith	Adelma Road to Alexander Road	205,000	68,400	136,600	0	0		
	Grant Funded Projects Total					2,420,500	1,230,480	1,190,020	0	0	
11	Building Construction										
	3010	53 Jutland Pde - PRCC	Dalkeith	Dalkeith	Extend store and link to PRCC with covered walkway	84,500	4,500	0	80,000	0	
	3011	71 Stirling Hwy - Administration Building	Nedlands	Hollywood	Replace steel roof sheeting, toilet conversion to unisex	84,500	4,500	0	80,000	0	
	3013	Broome Street Depot	Nedlands	Hollywood	Renovate rangers and building maintenance office, new gate	143,000	23,000	0	120,000	0	
	4052	Allen Park	Swanbourne	Coastal	Master Plan and Outcomes	255,640	5,640	100,000	150,000	0	
	4001	Allen Park	Swanbourne	Coastal	Scoreboard	42,715	42,715	0	0	0	
	4003	Depot	Nedlands	Hollywood	Fencing	11,005	11,005	0	0	0	
9000	City Wide Building Security	All	All	Continued upgrade of security systems/keys	65,000	65,000	0	0	0		

Particular						Budget (\$)	Funding Sources (\$)			
Group No	Job No	Name	Suburb	Ward	Description	Total	Municipal	Grants & Capital	Reserve	Asset Disposal
	3030	Drabble House	Nedlands	Melvista	Replace decking	39,000	39,000	0	0	0
	3032	Hackett Hall	Floreat	Hollywood	Architectural design and works	156,000	56,000	0	100,000	0
	3034	JC Smith Pavilion	Nedlands	Dalkeith	Renovation	78,000	78,000	0	0	0
	3062	John XXIII Depot	Mt Claremont	Coastal	Construct Shed	58,500	8,500	0	50,000	0
	3038	Mt Claremont Library	Mt Claremont	Coastal	Carpet replacement to carpet Tiles	19,500	19,500	0	0	0
	3060	Mt Claremont Toilet (closed)	Mt Claremont	Coastal	Convert to Parks Services storage	26,000	26,000	0	0	0
	3007	Nedlands Community Care	Nedlands	Dalkeith	Extend covered walkway	22,100	22,100	0	0	0
	3042	Nedlands Library	Nedlands	Melvista	Replace sliding entry doors	31,200	31,200	0	0	0
	3033	Hollywood Bowling Club	Nedlands	Hollywood	Install solar panels with batteries	13,000	13,000	0	0	0
	3051	Tresillian	Nedlands	Melvista	Wheel chair accessible entry ramp	45,500	45,500	0	0	0
	Building Construction Total					1,175,160	495,160	100,000	580,000	0
12	Off Street Parking									
	2007	Beaton Park	Dalkeith	Dalkeith	Car park Stage 2 reconstruction	286,000	286,000	0	0	0
	2175	Hampden Road	Nedlands	Hollywood	Disabled Bay installation	13,000	13,000	0	0	0
	4091	Hollywood Bowling Club	Nedlands	Hollywood	Resurface carpark and upgrade fence	130,000	30,000	0	100,000	0
	Off Street Parking Total					429,000	329,000	0	100,000	0
13	Major Projects									
	4057	Beaton Park	Dalkeith	Dalkeith	Construct Stage 2 of All Abilities Play Space	459,000	0	459,000	0	0
	4057	Beaton Park	Dalkeith	Dalkeith	Construct Stage 1 of All Abilities Play Space	1,014,240	0	1,014,240	0	0
	4057	Beaton Park	Dalkeith	Dalkeith	Construct stage 2 of the Riverwall	900,000	300,000	600,000	0	0
	Major Projects Total					2,373,240	300,000	2,073,240	0	0
14	Parks & Reserves Construction									
	4051	Administration Centre	Nedlands	Hollywood	Replace bike rack	9,620	9,620	0	0	0
	4052	Allen Park	Swanbourne	Coastal	Replace combo table (2)	10,140	10,140	0	0	0
	4055	Asquith Reserve	Mt Claremont	Coastal	Redevelopment including 12 additional parking bays	278,200	64,200	214,000	0	0
	4057	Beaton Park	Dalkeith	Dalkeith	Irrigation Upgrade	23,000	23,000	0	0	0
	4057	Beaton Park	Dalkeith	Dalkeith	Replace Bollard Lighting	56,300	56,300	0	0	0
	4060	Birdwood Parade Reserve	Dalkeith	Dalkeith	Replace Carpark single outreach light poles (2)	17,420	17,420	0	0	0
	4061	Bishop Road Reserve	Dalkeith	Dalkeith	Replace bike racks (2)	3,250	3,250	0	0	0
	4064	Brockman Reserve	Dalkeith	Dalkeith	Replace security lights	10,400	10,400	0	0	0
	4071	Charles Court Reserve	Nedlands	Dalkeith	Replace 750m pine fencing with flexible bollards	53,170	53,170	0	0	0
	4071	Charles Court Reserve	Nedlands	Dalkeith	Replace Boomgate	4,940	4,940	0	0	0
	4071	Charles Court Reserve	Nedlands	Dalkeith	Replace rugby goals (2)	31,980	31,980	0	0	0
	4071	Charles Court Reserve	Nedlands	Dalkeith	Replace park sign	8,710	8,710	0	0	0
	4072	College Park	Nedlands	Melvista	Replace security lights	12,870	12,870	0	0	0
	4072	College Park	Nedlands	Melvista	Upgrade irrigation system including hydrozoning	468,000	348,000	120,000	0	0
	4072	College Park	Nedlands	Melvista	Resurface tennis courts (3) and replace nets	47,970	47,970	0	0	0
	4072	College Park	Nedlands	Melvista	Replace basketball tower	8,580	6,380	2,200	0	0
	4072	College Park	Nedlands	Melvista	Upgrade fitness equipment including softfall	47,970	47,970	0	0	0
	4078	Daran Park	Mt Claremont	Coastal	Replace 250m pine fencing with flexible bollards	17,810	17,810	0	0	0
	4079	David Cruikshank Reserve	Dalkeith	Dalkeith	Install 4 x 25m Floodlights	299,000	145,700	153,300	0	0
	4079	David Cruikshank Reserve	Dalkeith	Dalkeith	Replace cricket nets	47,970	35,670	12,300	0	0
	4079	David Cruikshank Reserve	Dalkeith	Dalkeith	Construct internal DUP (410m)	65,910	65,910	0	0	0
	4079	David Cruikshank Reserve	Dalkeith	Dalkeith	Install Dry Climate Planting	31,500	31,500	0	0	0
	4079	David Cruikshank Reserve	Dalkeith	Dalkeith	Upgrade Irrigation System	360,500	360,500	0	0	0
	4082	Dot Bennett Park	Nedlands	Hollywood	Replace double BBQ	14,430	14,430	0	0	0
	4089	Hamilton Park	Mt Claremont	Coastal	Replace 155m pine fencing with recycled plastic bollards	11,570	11,570	0	0	0
	4094	Jones Park	Swanbourne	Coastal	Upgrade irrigation system including hydrozoning	15,340	15,340	0	0	0
	4097	Lesley Graham Reserve	Mt Claremont	Coastal	Renew Garden Beds	24,050	24,050	0	0	0
	4097	Lesley Graham Reserve	Mt Claremont	Coastal	Install new bore and submersible pump	37,700	37,700	0	0	0
	4101	Melvista Oval	Nedlands	Dalkeith	Replace 565m pine fencing with flexible bollards	35,750	35,750	0	0	0
	4107	Mt Claremont Reserve	Mt Claremont	Coastal	Upgrade two eroded paths	120,900	120,900	0	0	0
	4107	Mt Claremont Reserve	Mt Claremont	Coastal	Install basketball fence and backboard	12,870	9,570	3,300	0	0

Particular						Budget (\$)	Funding Sources (\$)			
Group No	Job No	Name	Suburb	Ward	Description	Total	Municipal	Grants & Capital	Reserve	Asset Disposal
	4111	Nedlands Library Surrounds	Nedlands	Melvista	Replace 32m section of fence	3,900	3,900	0	0	0
	4111	Nedlands Library Surrounds	Nedlands	Melvista	Replace bollard lights (6)	24,830	24,830	0	0	0
	4118	Peace Memorial Rose Garden	Nedlands	Melvista	Replace 230m pine fencing with flexible bollards	16,380	16,380	0	0	0
	4118	Peace Memorial Rose Garden	Nedlands	Melvista	Renew Rose Garden Beds	15,990	15,990	0	0	0
	17.4122	Point Resolution Reserve	Dalkeith	Dalkeith	Greenway development in buffer stage 1	55,900	55,900	0	0	0
	4122	Point Resolution Reserve	Dalkeith	Dalkeith	Construct 710m DUP	47,060	47,060	0	0	0
	4167	River Foreshore Jutland Parade	Dalkeith	Dalkeith	Install landscaping (includes 2016/17 carry forward)	64,000	0	64,000	0	0
	4167	River Foreshore Maintenance	Dalkeith	Dalkeith	Landscaping	41,000	41,000	0	0	0
	4169	River Wall Restoration	Dalkeith	Dalkeith	Restoration Works	877,800	877,800	0	0	0
	4300	Bore Installation MTC	Mt Claremont	Coastal	G/Water Monitoring	20,000	20,000	0	0	0
	4128	Shirley Fyfe Park	Dalkeith	Dalkeith	Renew gazebo	24,830	24,830	0	0	0
	4129	St Johns Wood Boulevard POS	Mt Claremont	Coastal	Install central control capable cabinet	16,250	16,250	0	0	0
	4129	St Johns Wood	Mt Claremont	Coastal	Redevelopment of park	232,100	0	0	0	232,100
	4083	Sunset Foreshore	Dalkeith	Dalkeith	Install new bore and submersible pump	41,470	41,470	0	0	0
	Parks & Reserves Construction Total					3,669,330	2,868,130	569,100	0	232,100
15	Plant & Equipment		Type	Plant No.						
	7500		Utilities	819	1EQK320 : Ford Ranger XLT Super Cab 4WD	45,000	17,700	0	0	27,300
	7500		Utilities	826	1EON727 : Ford Ranger Super Cab/Chassis Alloy Tray	34,000	16,700	0	0	17,300
	7500		Utilities	827	1EPK659 : Ford Ranger Super Cab/Chassis Alloy Tray	34,000	16,700	0	0	17,300
	7500		Trucks	502	1CX5290 : Hino 2 Way Side/Rear Tipper Truck	136,000	34,700	0	51,300	50,000
	7511		Sedans	1341	1ERR863 :Subaru Forester	34,000	0	0	16,000	18,000
	7501		Sedans	1331	1EPD245 : Subaru Forester	38,000	19,800	0	0	18,200
	7501		Sedans	1340	1ERB984 : Hyundai i30 Hatchback	25,000	14,100	0	0	10,900
	7502		Sedans	1330	1EPD227 : Subaru Forester	34,000	16,700	0	0	17,300
	7502		Sedans	1336	1EPU593 : Hyundai Santa Fe	38,000	15,300	0	0	22,700
	7505		Sedans	1338	1EQQ802 : Hyundai i20 Hatch	16,000	8,300	0	0	7,700
	7509		Utilities	132	1EQK468 : Triton Cab Chassis /Boston Body/Retic	36,000	23,300	0	0	12,700
	7509		Utilities	213	1EPN825 : Triton Cab Chassis Alloy Tray	34,000	21,300	0	0	12,700
	7509		Utilities	214	1ESA908 : Triton Crew Cab Utility	34,000	20,400	0	0	13,600
	7509		Utilities	215	1EQK046 : Ford Ranger single Cab Traytop/Crane	36,000	3,300	0	20,000	12,700
	7509		Utilities	863	1EPO870 : Ford Ranger XLT Super Cab 4WD	45,000	17,700	0	0	27,300
	7509		Trucks	102	1DGC049 : Hino 300 916 Series 8.5 t Tipper/Crane	110,000	6,300	0	80,000	23,700
	7509		Trailer	255	1TBX694 : Polmac 8 X 5 Cage Side Tipping Trailer	12,000	10,600	0	0	1,400
	7510		Sedans	1335	1EPC967 : Mazda 6 Touring Sedan	38,000	19,800	0	0	18,200
	7511		Sedans	1333	1EPC685 : Subaru Forester	38,000	19,800	0	0	18,200
	7511		Sedans	1334	1EPC697 : Subaru Forester	34,000	16,700	0	0	17,300
	7512		Sedans	1339	1EQQ896 : Fiat 500 Pop Hatch	19,500	9,000	0	0	10,500
16	Plant & Equipment Total					870,500	328,200	0	167,300	375,000
	ICT									
	6039	Library system software	NA	NA	Library system software	70,000	70,000	0	0	0
	6053	Hardware	NA	NA	Extra VDI nodes to expand the Flex system	26,100	26,100	0	0	0
	6054	Software	NA	NA	Corporate booking system	80,000	80,000	0	0	0
	6055	Mobility	NA	NA	iPad and accessories for mobility work	10,000	10,000	0	0	0
	ICT Total					186,100	186,100	0	0	0
18	Furniture & Equipment									
	7505	NCC	NA	NA	Utilising donation received in 2016-17FY	5,000	0	0	5,000	0
	7505	Ranger - Handheld Device	NA	NA		28,000	28,000	0	0	0
	7505	Ranger - Body Camera	NA	NA		16,000	16,000	0	0	0
	Furniture & Equipment Total					49,000	44,000	0	5,000	0
Capital Works & Acquisition Program Totals						15,778,700	8,794,340	4,594,960	1,782,300	607,100



Schedule of Fees & Charges

For the year ended 30 June 2018

Corporate & Strategy Fees				
Particulars		2016/17	2017/18	GST Y/N
Photocopying				
A4	B & W per page	\$0.20	\$0.20	Y
	Colour per page	\$0.60	\$0.50	Y
A3	B & W per page	\$0.40	\$0.20	Y
	Colour per page	\$1.20	\$1.00	Y
A2	B & W per page	\$1.80	\$1.85	Y
	Colour per page	\$5.40	\$5.60	Y
A1	B & W per page	\$2.20	\$2.30	Y
	Colour per page	\$6.60	\$6.90	Y
A0	B & W per page	\$4.00	\$4.30	Y
	Colour per page	\$12.00	\$13.00	Y
Finance				
Credit Card Payment Surcharge	Credit card payment (Visa or MasterCard)	0.5%	0.5%	Y
Admin fee for a dishonoured payment	On cheques or electronic payments. Per payment.	\$20.00	\$23.00	Y
Admin fee for re-issuing a cheque	Lost or expired cheques by payee. Per cheque.	\$20.00	\$23.00	Y
Interest on sundry debtor after 30 days overdue		11%	11%	N
Debt recovery/legal documentation preparation		\$77.00	\$77.00	Y
Rates				
Orders and Requisitions		\$90.00	\$95.00	N
Rates enquiries / Statement of rates		\$55.00	\$60.00	N
Charge for instalment payment		\$45.00	\$48.00	N
Charge for direct debit & payment arrangement		\$35.00	\$43.50	N
Late payment interest rate		11%	11%	N
Instalment interest rate		5.5%	5.5%	N
Dishonour fee - Australia post		Cost Recovery	Cost recovery	Y
Notice of discontinuance of claim documentaion preparation		\$88.00	Up to \$99	Y
Debt recovery/legal documentation preparation		\$77.00	\$82.00	Y
Freedom of Information (Under the Freedom of Information Act 1992, s. 12 pg. 6)				
Personal information about the applicant		Free	Free	N
Application fee - non personal information		\$30.00	\$30.00	N
Charge for time dealing with the application (per hour, or pro rata)		\$30.00	\$30.00	N
Access time supervised by staff (per hour, or pro rata)		\$30.00	\$30.00	N
Photocopying staff time (per hour, or pro rata)		\$30.00	\$30.00	N

Particulars		2016/17	2017/18	GST Y/N
Photocopy/per page		\$0.20	\$0.20	N
Transcribing from tape, film or computer (per hour, or pro rata)		\$30.00	\$30.00	N
Duplicating a tape, film or computer information		Actual Cost	Actual Cost	N
Delivery, packaging and postage		Actual Cost	Actual Cost	N
Advance deposit may be required of the estimated charges		25%	25%	N
Further advance deposit may be required to meet the charges for dealing with the application		75%	75%	N

Planning Fees				
Particulars		2016/17	2017/18	GST Y/N
Fees are subject to change once the State Government introduce a new fee schedule for the 2017/18 FY.				
Development Application Fees (excluding an Extractive Industry)*				
Estimated cost of development	Not more than \$50,000	\$147.00	\$147.00	N
Estimated cost of development	More than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development	0.32% of the estimated cost of development	N
Estimated cost of development	More than \$500,000 but not more than \$2.5M	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,001	N
Estimated cost of development	More than \$2.5M but not more than \$5M	\$7,161 + 0.206% for every \$1 in excess of \$2.5M	\$7,161 + 0.206% for every \$1 in excess of \$2.5M	N
Estimated cost of development	More than \$5M but not more than \$21.5M	\$12,633 + 0.123% for every \$1 in excess of \$5M	\$12,633 + 0.123% for every \$1 in excess of \$5M	N
Estimated cost of development	More than \$21.5M	\$34,196.00	\$34,196.00	N
Determining a request to amend an approved development application		\$295.00	\$295.00	N
Provision of a Subdivision Clearance (incl. Strata Survey)				
Not more than 5 Lots	First 5 Lots - per lot	\$73.00	\$73.00	N
More than 5 Lots but not more than 195 Lots	Each subsequent lot - per lot	\$35.00	\$35.00	N
More than 195 Lots		\$7,393.00	\$7,393.00	N
Scheme Amendments, Structure Plans, Activity centre plans and Local Development Plans				
As deposit on lodgement - Scheme Amendment		\$2,500.00	Estimate payable in advance in accordance with Planning and Development Regulations	N
As deposit on lodgement - Structure Plan/activity centre plan/local Development Plan and amendments to these plans		\$15,000.00	Estimate payable in advance in accordance with Planning and Development Regulations	N
Staff hourly rates for scheme amendments, structure plans, activity centre plans and local development plans				
Director/Council Planner	Per hour	\$88.00	\$88.00	N
Manager/Senior Planner	Per hour	\$66.00	\$66.00	N
Planning Officer	Per hour	\$36.80	\$36.80	N
Other Staff e.g. Environmental Health	Per hour	\$36.80	\$36.80	N
Secretarial/Administrative	Per hour	\$30.20	\$30.20	N
Other Planning Fees				
Section 40 Certificate	Per Item	\$115.00	\$115.00	N

Planning Fees				
Issue of Zoning Certificate	Per Item	\$73.00	\$73.00	N
Property Settlement Questionnaire response	Per Item	\$73.00	\$73.00	N
Issue of Written Planning Advice	Per Item	\$73.00	\$73.00	N
Deemed-to-comply check	Minor development	\$73.00	\$73.00	N
	Single-dwelling	\$400.00	\$400.00	N
Change of Use/Continuation of Non Conforming Use	Initial application where use has not commenced.	\$295.00	\$295.00	N
	Determining a retrospective application for a change of use/continuation of non-conforming use.	\$885.00	\$885.00	N
Home Business	Initial application where home business has not commenced.	\$222.00	\$222.00	N
	Determining a retrospective application for home business.	\$666.00	\$666.00	N
	Renewal where application is made before the approval expires(Per Annum)	\$73.00	\$73.00	N
	Renewal where application is made after the approval expires (Per Annum)	\$219.00	\$219.00	N
Publications	Town Planning Scheme Text	\$62.50	\$62.50	N
Preliminary Planning Assessment	Per Planning Assessment	\$400.00	\$400.00	N
* Retrospective Planning Fees are the usual fees for the application plus, by way of penalty, twice the fees. In other words three times the fees.				

Building Fees				
Particulars		2016/17	2017/18	GST Y/N
Fees are subject to change once the State Government introduce a new fee schedule for the 2017/18 FY.				
Building Fees - As prescribed by Building Regulations 2012, Schedule 2 (as amended in June 2014)				
Division 1 - Applications for Building / Demolition permits				
(1) Certified Application for a building permit (s.16(1))	(a) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96	N
	(b) for building work for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96	N
(2) Uncertified application for a building permit (s.16(1))	Per Application	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96	N
(3) Application for a demolition permit (s.16(1))	(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	\$96.00	\$96.00	N
	(b) for demolition work for a Class 2 to Class 9 building or incidental structure	\$96 for each story of the building	\$96 for each story of the building	N
(4) Application to extend the time during which a building or demolition has effect (s. 32(3)(f))	Per Application	\$96.00	\$96.00	N
Division 2 - Applications for occupancy permits, building approval certificates				N
(1) Application for occupancy permit for a completed building (s.46)	Per Application	\$96.00	\$96.00	N
(2) Application for a temporary occupancy for an incomplete building (s.47)	Per Application	\$96.00	\$96.00	N
(3) Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	Per Application	\$96.00	\$96.00	N
(4) Application for a replacement occupancy permit for permanent change of the building's use classification (s.49)	Per Application	\$96.00	\$96.00	N

Particulars		2016/17	2017/18	GST Y/N
(5) Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	Per Application	\$10.60 for each strata unit covered by the application, but not less than \$105.80	\$10.60 for each strata unit covered by the application, but not less than \$105.80	N
(6) Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))	Per Application	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less an \$96	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less an \$96	N
(7) Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))	Per Application	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96	N
(8) Application to replace an occupancy permit for an existing building (s.52(1))	Per Application	\$96.00	\$96.00	N
(9) Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	Per Application	\$96.00	\$96.00	N
(10) Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	Per Application	\$96.00	\$96.00	N
Swimming Pool Fees				
Mandatory 3 yearly swimming pool inspection	Annual charge	\$57.00	\$57.45	N
Non programmed swimming pool inspection	Hourly rate	\$57.00	\$57.45	N
Miscellaneous Building Fees				
Copies of House Plans - Includes up to 2 x A1 drawings, extra copies at Normal photocopy cost	Within 7 days	\$75.00	\$80.00	N
	Within 48 hours	\$200.00	\$225.00	N

Particulars		2016/17	2017/18	GST Y/N
Certification Fees				
This relates to buildings up to 2,000m ² in floor area and max 3 storeys high only. Larger buildings will require private certification of the CBC before application for retrospective approval or occupancy permit.				
Certificate of Building Compliance		Min \$500 or 0.15% of the value of work plus site inspection and travelling costs	Min \$500 or 0.15% of the value of work plus site inspection and travelling costs	N
Certificate of Construction Compliance		Min \$500 or 0.15% of the value of work plus site inspection and travelling costs	Min \$500 or 0.15% of the value of work plus site inspection and travelling costs	N
Certificate of Design Compliance		Min \$500 or 0.15% of the Value of Work	Min \$500 or 0.15% of the Value of Work	N
Site Inspection		\$145	\$145	N
Travelling Costs		\$2.90/Km	\$2.90/Km	N
Verge Materials Permit				
Permit to place materials on the nature strip/verge.				
Relates to building work to Class 10 structures, allowable area 20m ²	6 month	\$120.00	\$120.00	N
Relates to building work to Class 1 structure additions, allowable area 30m ²	12 month	\$240.00	\$240.00	N
Relates to building work to Class 1 new dwellings, allowable area 40m ²	24 month	\$480.00	\$480.00	N
Battery Powered Smoke Alarms				
Approval to use a battery powered smoke alarm		\$176.30	\$176.30	N

Tresillian				
Particulars		2016/17	2017/18	GST Y/N
Room Hire				
Yoga Room	Hourly	\$35.00	\$37.00	Y
	1/2 Day (6 hrs)	\$151.00	\$154.00	Y
	1 Day	\$217.00	\$221.00	Y
	2 Days	\$260.00	\$265.00	Y
	3 Days	\$319.00	\$325.00	Y
	4 Days	\$344.00	\$350.00	Y
	5 Days	\$377.00	\$384.00	Y
	6 Days	\$390.00	\$397.00	Y
	Weekly	\$458.00	\$465.00	Y
Craft, Sitting, Front, or Veranda Room	Hourly	\$28.00	\$29.00	Y
	1/2 Day (6 hrs)	\$116.00	\$118.00	Y
	1 Day	\$166.00	\$169.00	Y
	2 Days	\$200.00	\$204.00	Y
	3 Days	\$249.00	\$254.00	Y
	4 Days	\$264.00	\$269.00	Y
	5 Days	\$287.00	\$292.00	Y
	6 Days	\$298.00	\$303.00	Y
	Weekly	\$351.00	\$357.00	Y
Drawing or Resource Room	Hourly	\$23.00	\$24.00	Y
	1/2 Day (6 hrs)	\$86.00	\$88.00	Y
	1 Day	\$122.00	\$124.00	Y
	2 Days	\$148.00	\$151.00	Y
	3 Days	\$184.00	\$187.00	Y
	4 Days	\$194.00	\$198.00	Y
	5 Days	\$213.00	\$217.00	Y
	6 Days	\$221.00	\$225.00	Y
	Weekly	\$265.00	\$270.00	Y
Studio /Room Rentals				
Courtyard	Annual	\$2,484.50	\$2,574.00	Y
Garage Studio	Annual	\$4,604.80	\$4,787.20	Y
The Potters Studio	Annual	\$3,142.20	\$3,369.30	Y
Green Studio	Annual	\$5,064.60	\$5,247.00	Y
Café	Annual	\$4,805.70	\$4,889.80	Y
Corner Room	Annual	\$4,711.60	N/A	Y
Garden Room	Annual	\$4,928.50	N/A	Y
Language Studio	Annual	\$1,595.30	\$3,003.00	Y
Studio 8	Annual	\$4,537.70	\$5,273.40	Y
Central Studio	Annual	\$5,351.00	\$5,403.20	Y
Annual Memberships				
Individual	Resident of Nedlands	\$30.00	\$31.00	Y
	Non-Resident of Nedlands	\$38.00	\$39.00	Y
Family	Resident of Nedlands	\$38.00	\$39.00	Y
	Non-Resident of Nedlands	\$46.00	\$47.00	Y

Particulars		2016/17	2017/18	GST Y/N
Sundry				
Photocopies /Printing	B&W: A4 - single sided	\$0.30	\$0.20	Y
	B&W: A4 - double sided	\$0.50	\$0.40	Y
	B&W: A3 - single sided	\$0.40	\$0.20	Y
	B&W: A3 - double sided	\$0.70	\$0.40	Y
	Colour: A4 - single sided	\$1.10	\$0.50	Y
	Colour: A4 - double sided	\$2.10	\$1.00	Y
	Colour: A3 - single sided	\$2.10	\$1.00	Y
	Colour: A3 - double sided	\$4.10	\$2.00	Y
Telephone	Local Call	\$0.70	\$0.80	Y
Laminating	A4	\$2.70	\$2.80	Y
	A3	\$3.20	\$3.30	Y
Advertising in Tresillian Newsletter (including design work)				
Business Card Size	A7	\$79.00	\$81.00	Y
Quarter Page	A6	\$149.00	\$152.00	Y
Half Page	A5	\$297.00	\$302.00	Y
Exhibitions/Displays				
Exhibition Fees		\$1,375.00	\$1,399.00	Y
Commission on Sales		25%	30%	Y
Course Fees				
Charges for Individual Courses	Concession card holders receive a 10 % discount on fees	50% cost recovery	50% cost recovery	Y

Library Services				
Particulars		2016/17	2017/18	GST Y/N
Photocopies / Printing - Per Page	B&W: A4 - single sided	\$0.20	\$0.20	Y
	B&W: A4 - double sided	\$0.40	\$0.40	Y
	B&W: A3 - single sided	\$0.20	\$0.20	Y
	B&W: A3 - double sided	\$0.40	\$0.40	Y
	Colour: A4 - single sided	\$0.50	\$0.50	Y
	Colour: A4 - double sided	\$1.00	\$1.00	Y
	Colour: A3 - single sided	\$1.00	\$1.00	Y
	Colour: A3 - double sided	\$2.00	\$2.00	Y
Laminating - Per Page	A4	\$2.00	\$2.00	Y
	A3	\$3.00	\$3.00	Y
	Poster	\$10.00	\$10.00	Y
Holiday Activities				
Outside Performer (Per Child) as required	Per Session	\$2 - \$5	\$2 - \$5	Y
Adult events and workshops				
Per workshop and session as required	Per session	\$5 - \$50	\$5 - \$50	Y
Other				
Replace Library Card (Within 2 Years)		\$5.00	\$5.00	Y
Sale of Library Bags	Per bag	\$1.00	\$1.00	Y
Sale of Discarded Library Stock		\$0.50 - \$10.00	\$0.50 - \$10	Y
Administration and Late Return Penalty		\$3.00	\$3.00	Y
Promotional Materials (Various)		\$0.5 - \$30	\$0.50 - \$30	Y
Uncollected Inter Library Loan	Per item	\$2.00	\$2.00	Y
Hire of Bookclub Book Sets	Per set (10 volumes)	\$30.00	\$30.00	Y
Charge on lost or damaged items	Per item	Priced individually	Priced individually	Y
Local Studies Images - Commercial Use of Images	Per image	\$30.00	\$30.00	Y
Local Studies Images - Non-Commercial Use of Images	Per image	Priced individually	Priced individually	Y
Training Room Hire				
Without computer use	Hourly	\$20.00	\$20.00	Y
	Daily	\$100.00	\$100.00	Y
With computer use	Hourly	\$25.00	\$25.00	Y
	Daily	\$125.00	\$125.00	Y

PRCC - Child Care Services				
Particulars		2016/17	2017/18	GST Y/N
Daily (Tuesday to Friday)		\$125.00	\$125.00	N
Monday		\$125.00	\$100.00	N
Sessional	Morning	\$90.00	\$95.00	N
	Afternoon	\$90.00	\$95.00	N
Casual booking fee (non-refundable)	Half day	\$35.00	\$35.00	N
	Full day	\$45.00	\$45.00	N
Administration Fee	Annual	\$150.00	\$150.00	N
Late Fee	Late Collecting Child	\$45.00	\$45.00	N

NCC - Aged and Disabled Services				
Particulars		2016/17	2017/18	GST Y/N
Maximum of 6 hours per week of service available per client in all income categories				
Eligible clients: Income - Single \$0 to \$46,105; couple \$0 to \$74,997	Fee per Unit of Service*	\$8.00	\$8.00	N
Eligible Clients: Income - Single - \$46,106 to \$50,000; Couple \$74,998 to \$80,000	Fee per Unit of Service*	\$10.00	\$10.00	N
Eligible Clients: Income - Single \$46,106 - \$50,000; Couple \$74,998 - \$80,000	Fee per Unit of Service*	Unit Cost**	Unit Cost**	N
*Unit of service is a single service provided within a specified timeframe.				
**Unit cost is used to describe the actual cost of providing a unit of service calculated annually using the formula specified in the HACC Safeguards Policy.				
Eligible clients: Income - Single \$0 to \$46,105; Couple \$0 to \$74,997	Fee limit (cap) per week	\$64.00	\$64.00	N
Eligible Clients: Income - Single \$46,106 - \$50,000; Couple \$74,998 - \$80,000	Fee limit (cap) per week	\$154.00	\$154.00	N
Day Respite Centre	Full Day (includes meal @ \$8.20 and transport)	\$21.50	\$21.50	N
Transport	Return Trip	\$10.00	\$10.00	N
	One Way	\$5.00	\$5.00	N
Positive Ageing - Activity Fees				
Affinity Club Membership	Annual	\$20.00	\$25.00	N
Positive Ageing - Activities (various)	Member	\$2.00 - \$8.00	\$2.00 - \$50.00	N
	Non Member	\$4.00 - \$10.00	\$4.00 - \$50.00	N

Grounds Hire - Recreation				
Particulars		2016/17	2017/18	GST Y/N
Tennis Courts				
Tennis Court Hire - Adults (18 yrs and over)	All Courts, Per hour	\$12.00	\$12.00	Y
Tennis Court Hire - Juniors (under 18 yrs) and Seniors (60 + yrs)	All Courts, Per hour	\$7.00	\$7.00	Y
Tennis Court Hire Professional Coach - Adults (18 yrs and over)	All Courts, Per hour	\$16.00	\$16.00	Y
Tennis Court Hire Professional Coach - Juniors (under 18 yrs) and Seniors (60 + yrs)	All Courts, Per hour	\$10.00	\$10.00	Y
Commercial / Private				
Ground Key Bond	All grounds use	\$80.00	\$80.00	N
Personal Trainers All Grounds Permit - N location guarantee	Annual	\$1,150.00	\$1,170.00	Y
	6 months	\$690.00	\$702.00	Y
	1 month	\$115.00	\$117.00	Y
All Grounds - Sporting - Including Personal Trainers for specific location	Hourly	\$27.00	\$28.00	Y
	Daily	\$191.00	\$194.00	Y
All Grounds - Non-sporting	Hourly	\$27.00	\$28.00	Y
	Daily	\$191.00	\$194.00	Y
School				
All Grounds - All pitches/fields on ground	Hourly - Before 3 pm (applies to non CoN schools only)	\$13.00	\$14.00	Y
	Hourly - After 3 pm (All schools)	\$16.00	\$17.00	Y
	Daily	\$189.00	\$192.00	Y
	Per term rate - Before 3pm	\$226.00	\$229.00	Y
	All terms rate - Before 3pm	\$679.00	\$690.00	Y
Community / Sporting Club				
All Grounds - Sporting - Per pitch/field	Per hour	\$16.00	\$17.00	Y
	Daily	\$110.00	\$111.00	Y
All Grounds - Non-sporting - per pitch/field	Per hour	\$16.00	\$17.00	Y
	Daily	\$110.00	\$111.00	Y
Turf facilities	Per Fixture	\$392.00	\$393.00	Y

Particulars		2016/17	2017/18	GST Y/N
Unauthorised (No booking) Ground Use Fine	Fine only. Separate usage charge will incur.	\$275.00	\$279.00	N
Inappropriate Ground Use Fine	Leaving metal items on the reserve (i.e. Pegs)	\$230.00	\$234.00	N
Specialised Services (per hour)	Administration Labour	\$107.00	\$109.00	Y
	Rangers - 1 x person + a vehicle	\$61.00	\$63.00	Y
	Building - 1 x person + a vehicle	\$58.00	\$60.00	Y
Contributions to Bore Maintenance - as per lease agreement	Dalkeith Bowling Club	\$925.00	\$941.00	Y
	Hollywood Bowling Club	\$925.00	\$941.00	Y
	Dalkeith Tennis Club	\$1,848.00	\$1,880.00	Y
	Nedlands Tennis Club	\$925.00	\$941.00	Y
	Allen Park Tennis Club	\$1,848.00	\$1,880.00	Y
	Nedlands Croquet Club	\$925.00	\$941.00	Y
Senior Team				
Ground Hire - fixture game days only - Daily		\$27.00	\$28.00	Y
Ground Hire - Training - Per hour		\$4.00	\$5.00	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$1,622.00	\$1,650.00	Y
Senior Aussie Rules Goals		\$1,992.00	\$2,027.00	Y
Hockey Goals		\$415.00	\$421.00	Y
Senior Soccer Goals		\$1,235.00	\$1,256.00	Y
Preparation of Turf Cricket Wicket/s	College Park East (1x centre wicket)	\$1,646.00	\$1,674.00	Y
	College Park West (1x centre wicket)	\$1,646.00	\$1,674.00	Y
	Allen Park (1 centre wicket & 1 practice block)	\$4,985.00	\$5,072.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$4,985.00	\$5,072.00	Y
Purchase, delivery and spreading of Red dirt for Baseball mounds and bases		\$433.00	\$440.00	Y
Electricity costs to operate oval flood lights per hour per oval	Charles Court Reserve - Rugby Area	\$4.20	\$4.30	Y

Particulars		2016/17	2017/18	GST Y/N
(Winter from 6 pm, Summer from 7 pm)	Charles Court Reserve - Soccer Area	\$2.20	\$2.30	Y
	Melvista Oval (new)	\$13.30	\$13.50	Y
	DC Cruickshank Reserve	\$5.20	\$5.30	Y
	Mt Claremont Oval	\$2.70	\$2.80	Y
	Allen Park Upper Oval	\$10.50	\$10.70	Y
	Allen Park Lower Oval	\$2.20	\$2.30	Y
	College Park Upper Oval	\$5.70	\$5.80	Y
	College Park Lower Oval	\$4.70	\$4.80	Y
	Highview Oval	\$18.30	\$18.60	Y
Additional Lawn Mowing Per Session Per Oval		\$254.00	\$258.00	Y
Initial set up and line marking per field per sport	Rugby	\$285.00	\$289.00	Y
	Junior Aussie Rules	\$156.00	\$158.00	Y
	Senior Aussie Rules	\$285.00	\$289.00	Y
	Hockey	\$285.00	\$289.00	Y
	Senior Soccer	\$285.00	\$289.00	Y
	Junior Soccer	\$156.00	\$158.00	Y
	Baseball	\$240.00	\$244.00	Y
	Tball	\$149.00	\$151.00	Y
Junior Team (50% of Senior Team fee)				
Ground Hire - fixture game days only - Daily		\$13.50	\$14.00	Y
Ground Hire - Training - Per hour		\$2.00	\$2.50	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$811.00	\$825.00	Y
Senior Aussie Rules Goals		\$995.00	\$1,012.00	Y
Hockey Goals		\$207.00	\$210.00	Y
Senior Soccer Goals		\$617.00	\$627.00	Y
Preparation of Turf Cricket Wicket/s	College Park East (1x centre wicket)	\$823.00	\$837.00	Y
	College Park West (1x centre wicket)	\$823.00	\$837.00	Y
	Allen Park (1x centre wicket & 1 x practice block)	\$2,493.00	\$2,536.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$2,493.00	\$2,536.00	
Purchase, delivery and spreading of Red dirt for Baseball mounds and bases		\$217.00	\$220.00	Y

Particulars		2016/17	2017/18	GST Y/N
Electricity costs to operate oval flood lights per hour per oval	Charles Court Reserve - Rugby Area	\$2.20	\$2.30	Y
(Winter from 6 pm, Summer from 7 pm)	Charles Court Reserve - Soccer Area	\$1.40	\$1.50	Y
	Melvista Oval (new)	\$6.60	\$6.70	Y
	DC Cruickshank Reserve	\$2.70	\$2.80	Y
	Mt Claremont Oval	\$1.50	\$1.60	Y
	Allen Park Upper Oval	\$5.20	\$5.30	Y
	Allen Park Lower Oval	\$1.40	\$1.50	Y
	College Park Upper Oval	\$3.00	\$3.10	Y
	College Park Lower Oval	\$2.50	\$2.60	Y
	Highview Oval	\$9.20	\$9.30	Y
Additional lawn mowing per session per oval		\$127.00	\$129.00	Y
Initial set up and line marking per field per sport	Rugby	\$142.00	\$144.00	Y
	Junior Aussie Rules	\$78.00	\$79.00	Y
	Senior Aussie Rules	\$142.00	\$144.00	Y
	Hockey	\$142.00	\$144.00	Y
	Senior Soccer	\$142.00	\$144.00	Y
	Junior Soccer	\$78.00	\$79.00	Y
	Baseball	\$119.00	\$121.00	Y
	Tball	\$74.00	\$75.00	Y
Junior & Senior Teams (75% of Senior Team fee)				
Ground Hire - fixture game days only - Daily		\$22.00	\$22.00	Y
Ground Hire - Training - Per hour		\$3.00	\$4.00	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$1,216.00	\$1,234.00	Y
Senior Aussie Rules Goals		\$1,494.00	\$1,520.00	Y
Hockey Goals		\$311.00	\$316.00	Y
Senior Soccer Goals		\$926.00	\$940.00	Y
Preparation of Turf Cricket Wicket/s	College Park East (1x centre wicket)	\$1,235.00	\$1,256.00	Y
	College Park West (1x centre wicket)	\$1,235.00	\$1,256.00	Y
	Allen Park (1x centre wicket & 1 x practice block)	\$3,738.00	\$3,803.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$3,738.00	\$3,803.00	Y

Particulars		2016/17	2017/18	GST Y/N
Purchase, delivery and spreading of Red dirt for Baseball mounds and bases		\$325.00	\$330.00	Y
Electricity costs to operate oval flood lights per hour per oval	Charles Court Reserve - Rugby Area	\$3.20	\$3.30	Y
(Winter from 6 pm, Summer from 7 pm)	Charles Court Reserve - Soccer Area	\$1.70	\$1.80	Y
	Melvista Oval	\$9.90	\$10.00	Y
	DC Cruickshank Reserve	\$4.00	\$4.10	Y
	Mt Claremont Oval	\$2.10	\$2.20	Y
	Allen Park Upper Oval	\$7.90	\$8.00	Y
	Allen Park Lower Oval	\$1.70	\$1.80	Y
	College Park Upper Oval	\$4.40	\$4.50	Y
	College Park Lower Oval	\$2.60	\$2.70	Y
	Highview Oval	\$13.80	\$13.90	Y
Additional lawn mowing per session per oval		\$190.00	\$193.00	Y
Initial set up and line marking per field per sport	Rugby	\$213.00	\$216.00	Y
	Junior Aussie Rules	\$117.00	\$119.00	Y
	Senior Aussie Rules	\$213.00	\$216.00	Y
	Hockey	\$213.00	\$216.00	Y
	Junior Soccer	\$213.00	\$216.00	Y
	Senior Soccer	\$117.00	\$119.00	Y
	Baseball	\$179.00	\$182.00	Y
	Tball	\$112.00	\$114.00	Y
Grounds Hire - External Events				
Event Assessment Fee - Complex Fee-Charging Event	For all fee-charging events requiring event approval, except weddings, for over 50 people with road closure/TMP/structures etc.	-	\$1,000.00	Y
Event Assessment Fee - community complex event	For all events requiring event approval, except weddings, for over 50 people with road closure/TMP/structures etc.	\$250.00	\$254.00	Y
Event Assessment Fee - simple event	For all events requiring approval, except wedding, for under 50 people without road closure/TMP/structures	\$80.00	\$81.00	Y
Wedding Fee				
City of Nedlands Resident		\$157.00	\$160.00	Y
Non City of Nedlands Resident		\$307.00	\$500.00	Y

Particulars		2016/17	2017/18	GST Y/N
Reserve Hire Fee				
City of Nedlands Resident		Free	Free	-
Non City of Nedlands Resident - Community Rate	Hourly	\$18.00	\$18.00	Y
	Daily	\$100.00	\$110.00	Y
Non City of Nedlands Resident - Commercial Rate	Hourly	\$26.00	\$50.00	Y
Commercial Filming Fee	Hourly	\$26.00	\$35.00	Y
	Daily	\$188.00	\$192.00	Y
Vehicle Access to Reserve Bond		\$775.00	\$787.00	N
Vehicle Access to Reserve Fee		\$90.00	\$92.00	Y
Reserve Bond (fee charging commercial event)		\$0.00	\$2,000.00	N
Reserve Bond (non fee charging event)		\$225.00	\$228.00	N
Road Closure Approval Fee	Refer to Ranger Services Fees	-	-	-
Rangers Attendance	Refer to Ranger Services Fees	-	-	-
Liquor Permit	Consumption only not for sales	Free	Free	
Community Banner Fee				
2 Weeks		\$22.00	\$23.00	Y
4 Weeks		\$32.00	\$33.00	Y
6 Weeks		\$42.00	\$43.00	Y
8 Weeks		\$52.00	\$53.00	Y

Hall Hire				
Particulars		2016/17	2017/18	GST Y/N
Mt Claremont Community Centre, John Leckie Music Centre, Allen Park Pavilion, Adam Armstrong Pavilion (Booking Hours: 7 am - Midnight)				
Individual or Community Group	Hourly	\$25.00	\$26.00	Y
	Full Day	\$200.00	\$203.00	Y
Business or Commercial User	Hourly	\$35.00	\$36.00	Y
	Full Day	\$280.00	\$285.00	Y
Kiosk, Kitchen, Changeroom etc. (for community groups only)	Hourly	\$9.00	\$9.00	Y
	Full Day	\$70.00	\$70.00	Y
Dalkeith Hall, Drabble House (Booking Hours: 7am - Midnight)				
Individual or Community Group	Hourly	\$20.00	\$21.00	Y
	Full Day	\$159.00	\$161.00	Y
Business or Commercial User	Hourly	\$30.00	\$31.00	Y
	Full Day	\$238.00	\$242.00	Y
Kiosk, Kitchen, Changeroom etc. (for community groups only)	Hourly	\$9.00	\$9.00	Y
	Full Day	\$70.00	\$70.00	Y
Bonds				
Function without Alcohol		\$605.00	\$614.00	N
Function with Alcohol	Available to incorporated community organisations only	\$1,280.00	\$1,300.00	N
Other (meeting, classes, etc.)		\$80.00	\$81.00	N
Keys		\$80.00	\$81.00	N
Yamaha C3D Grand Piano	John Leckie Music Centre	\$730.00	\$740.00	N
Unauthorised Hall / Pavilion Use Penalty				
Using facility without booking	Separate usage fee apply	\$280.00	\$285.00	N
After Hours Staff Call Out Fee				
Ranger Services Team	Refer to Ranger Services Fees	-	-	-
Building Maintenance Team	First 3 hours (minimum charge)	\$200.00	\$250.00	Y
	per hour after 3 hrs	\$75.00	\$75.00	Y
Special Cleaning Fee		\$300.00	\$350.00	Y

Housing Rents / Management Licence Fee				
Particulars		2016/17	2017/18	GST Y/N
Housing Rents				
67 Stirling Hwy - Maisonettes		Market rental	Market rental	-
108 Smyth Rd		Market rental	Market rental	-
Management Licence Fee				
College Park Family Centre				
Nedlands Playgroup		As noted in licence agreement	As noted in licence agreement	-
Nedlands Toy Library		As noted in licence agreement	As noted in licence agreement	-
Hackett Playcentre		As noted in licence agreement	As noted in licence agreement	-
Hackett Playgroup		As noted in licence agreement	As noted in licence agreement	-
Floreat Toy Library		As noted in licence agreement	As noted in licence agreement	-
Mt Claremont Playcentre				
Mt Claremont Playgroup		As noted in licence agreement	As noted in licence agreement	-
Allen Park Playcentre				
Allen Park Playgroup		Not in use	Not in use	-
Allen Park Pavilion				
Swanbourne Cricket Club		As noted in licence agreement	As noted in licence agreement	-
Swanbourne Tigers Junior Football Club		As noted in licence agreement	As noted in licence agreement	-
John Leckie Pavilion Clubrooms				
Claremont Junior Football Club Inc.		As noted in licence agreement	As noted in licence agreement	-
Western Suburbs Cricket Club Inc.		As noted in licence agreement	As noted in licence agreement	-
Adam Armstrong Pavilion				
Collegians Amatuer Football Club		As noted in licence agreement	As noted in licence agreement	-

Health & Compliance - Environmental Health Services				
Particulars		2016/17	2017/18	GST Y/N
General Applications for Permits				
Trading in Public Places Local Law				
Outdoor Dining Licence - New Application	On application	\$155.00	\$158.00	N
Outdoor Dining Licence - Application for Annual Licence (pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year)	Annual	\$155.00	\$158.00	N
Outdoor Dining Licence - Application for Renewal of Licence	Annual	\$80.00	\$82.00	N
Outdoor Dining Licence - Application for Transfer of Licence	On application	\$80.00	\$82.00	N
Outdoor Dining Licence - Trading Area Allocation (pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year)	Per m ²	\$55.00	\$56.00	N
Outdoor Dining Licence - Installation of Trading Boundary Markers Brass Delineation Plates	On application	\$200.00	\$204.00	N
Street Trading Licence Application	Per day (total 3 days max)	\$60.00	\$60.00	N
Street Trading Licence Application - charitable or not for profit organisation	Per day (total 3 days max)	Nil	Nil	-
Street Trading Licence Application	Per week	\$200.00	\$200.00	N
Street Trading Licence Application	Per month	\$300.00	\$305.00	N
Street Trading Licence Application	Annual	\$1,500.00	\$1,526.00	N
Street Entertainer/Performer	Per day	\$30.00	\$30.00	N
Street Entertainer/Performer	Per week	\$100.00	\$102.00	N
Street Market Licence Application - Mt Claremont Farmers' Market	Annual	\$3,000.00	\$3,052.00	N
Stallholder Licence Application - Mt Claremont Farmers Market	Annual	\$110.00	\$112.00	N
Health Local Law - Local Law Applications				
Itinerant Food Vendor Licence Application	Annual	\$240.00	\$244.00	N
Registration of Lodging House Application	Annual	\$240.00	\$244.00	N
Food Act 2008 Fees				
Food Business Notification Fee	Once off	\$60.00	\$61.00	N
Food Business Registration Fee	Once off	\$165.00	\$168.00	N
Registration Exempt Premises (per Food Act - fundraising/community and charitable organisations are exempt)		Nil	Nil	-
Food Administration Fees				
Food premises construction, fit-out, amendment, refurbish or alterations - assessment of plans and final inspection	Per application	\$270.00	\$275.00	N
Written report on food premises to settlement agent > 7 days notice		\$80.00	\$82.00	N
Written report on food premises to settlement agent < 7 days notice		\$110.00	\$112.00	N
Overdue Annual surveillance fee	Each month overdue	\$50.00	\$51.00	N
Food Safety Program Verification fee	Per Assessment	\$170.00	\$500.00	N

Particulars		2016/17	2017/18	GST Y/N
Annual Surveillance/Inspection Fees				
High Risk Food Business	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$610 maximum fee per year - pro rata charges where business does not operate for full year	\$620 maximum fee per year - pro rata charges where business does not operate for full year	N
High Risk Food Business with a verified Food Safety Programs and Regulatory Food Safety Audits by a Department of Health approved auditor	At least one audit completed before reduced fee application. Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year, 50% of the high risk classification fee	\$305.00	\$310.00	N
High Risk Food Business with Additional Classifications	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$790 maximum fee per year - pro rata charges where business does not operate for full year	\$804 maximum fee per year - pro rata charges where business does not operate for full year	N
High Risk Food Business with a verified Food Safety Programs and Regulatory Food Safety Audits by a Department of Health approved auditor	At least one audit completed before reduced fee application. Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year, 50% of the high risk with additional classification fee	\$395.00	\$402.00	N
Medium Risk Food Business	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$260 maximum fee per year - pro rata charges where business does not operate for full year	\$265 maximum fee per year - pro rata charges where business does not operate for full year	N
Medium Risk Food Business with Additional Classifications	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$335 maximum fee per year - pro rata charges where business does not operate for full year	\$341 maximum fee per year - pro rata charges where business does not operate for full year	N

Particulars		2016/17	2017/18	GST Y/N
Low Risk Food Business	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$115 maximum fee per year - pro rata charges where business does not operate for full year	\$117 maximum fee per year - pro rata charges where business does not operate for full year	N
Very Low Risk/Charitable or Community Service Food Business, Sporting Clubs, P&C Canteens, Social Clubs	On Application	Nil	Nil	
Food business Reinspection fee		\$110.00	\$112.00	Y
FoodSafe pack		-	\$132.00	Y
FoodSafe plus disk		-	\$29.00	Y
Additional FoodSafe training workbook/s		-	\$11.00	Y
Offensive Trade - Statutory Fees				
Fish processing in which Whole Fish are Cleaned and Prepared	On Application	\$285.00	\$290.00	N
Shell Fish & Crustacean Processing Establishment	On Application	\$285.00	\$290.00	N
Laundries, Drycleaners	On Application	\$140.00	\$142.00	N
Other Premises - as per Offensive Trades (Fees) Regulations 1976	On Application	As per Act	As per Act	N
Application to Construct/Extend/Alter a Public Building - Statutory Fees Under Section 176 of the Health Act 1911 or Reg 9 of the Health (Public Buildings) Regulations 1992				
Public Building Form One Application - Permanent Building	On Application	\$400.00	\$407.00	N
Public Building Form One Application - Event < or = 50	On Application	Nil	Nil	
Public Building Form One Application - Event 51-999	On Application	\$150.00	\$153.00	N
Public Building Form One Application - Event > or = 1000	On Application	\$400.00	\$407.00	N
Public Building Form One Application 50 persons or less and/or Not-For-Profit/Charitable Organisation - Permanent Building	On Application	\$200.00	\$204.00	N
Public Building Form One Application Not-For-Profit/Charitable Organisation - Event 51-999	On Application	\$75.00	\$76.00	N
Public Building Form One Application Not-For-Profit/Charitable Organisation - Event > or = 1000	On Application	\$200.00	\$204.00	N
Fee to be Paid in Relation to an Application Under Section 176 of the Health Act 1911 or Reg 9 of the Health (Public Buildings) Regulations 1992	Maximum Fee	\$832.00	\$832.00	N
Public Building Form Three Application to Vary Certificate of Approval	On Application	\$110.00	\$112.00	N
Septic Tank/ATU/Greywater Application Fees - Statutory Fees				
Local Government Application Fee		\$118.00	\$118.00	N
Fee for the grant of a permit to use apparatus		\$118.00	\$118.00	N
Local Government Report fee		\$118.00	\$118.00	N
Noise Fees				
Out of Hours Construction Work Application (assessment and approval)- Reg 13	Per application	\$110.00	\$112.00	N

Particulars		2016/17	2017/18	GST Y/N
Reg 14A(7) - application for approval of noise management plan submitted under sub regulation 3 (CEO discretion to waive or reduce)		\$500.00	\$500.00	N
Noise Monitoring Fee per Officer per Standard Hour	Where after hours and min 2 officers determined by Manager, fee is per officer, per hour	\$170.00	\$170.00	Y
Non-Complying Event Application Fee - Reg18(6) >60 days to event	Per application	\$1,000.00	\$1,000.00	N
Non-Complying Event Application Fee - Reg18 59-21 days prior plus 25% Late Fee	125% of application fee	\$1,250.00	\$1,250.00	N
Non-complying Event Application Fee <21 days plus 25% Late Fee (extenuating circumstances if allowed by CEO)		\$1,250.00	\$1,250.00	N
Overtime rates where applicable - Reg 18(8)	Maximum fee	\$1,000.00	\$1,018.00	Y
Approved Venue Application - Reg 19B	Per application , maximum fee	\$15,000.00	\$15,000.00	N
Notifiable event at an approved Venue late fee - Reg 19D	59-21 days prior	\$500.00	\$500.00	N
Notifiable event at an approved Venue late fee if Ceo accepts - Reg 19D	<21 days prior	\$500.00	\$500.00	N
Administration Fees - Environmental Health Services				
Pre Demolition Rodent Baiting		\$190.00	\$194.00	N
Spoilt Food Disposal Certificate		\$130.00	\$133.00	N
Disposal following cooling equip breakdown	Officer attendance per hour	\$110.00	\$112.00	Y
Hair Dressing/Skin Penetration New Establishment Application Fee		\$90.00	\$92.00	N
Liquor Control Act Certificate s39		\$220.00	\$224.00	N
Gaming and Wagering Commission Act 1987 Certificate		\$220.00	\$224.00	N
Annual Aquatic Facility Water Sampling - single facility	Annual	\$110.00	\$112.00	N

Particulars		2016/17	2017/18	GST Y/N
Annual Aquatic Facility Water Sampling - multiple facility	Annual	\$250.00	\$255.00	N
Annual Aquatic Facility Water Sampling - primary school	Annual	Nil	Nil	N
Aquatic Facility Water Re-Sample Fee		\$110.00	\$112.00	N
Copy of Results of Laboratory Analysis (Health Act 246ZJ)	Per site code	\$40.00	\$41.00	N
Replacement of Certificate of Registration of a Food Business, Public Building Certificate of Approval Licence or other health certificate	Per certificate	\$40.00	\$41.00	N
Copy of Septic Tank/Effluent Disposal Plans (if available)		\$40.00	\$41.00	N

Ranger Services				
Particulars		2016/17	2017/18	GST Y/N
Road Closure / Event Assessment Fee		\$125.00	\$125.00	N
Ranger Event Attendance / Booking Fee	3 hrs minimum, 2 x rangers + vehicle	\$395.00	\$395.00	Y
	per hour after minimum 3 hrs, 2 x Rangers	\$130.00	\$130.00	Y
Ranger After Hours Callout Fee	3 hrs minimum	\$250.00	\$250.00	Y
	per hour after minimum 3 hrs	\$65.00	\$65.00	Y
Parking Signs	Private Property	\$40.00	\$40.00	Y
	No Verge Parking	\$40.00	\$40.00	Y
Private Property Parking Agreement Fee	Annual cost incl 2 x signs	\$195.00	\$195.00	N
	Annual Renewal Fee	\$120.00	\$120.00	N
Parking Permits	Residential - first permit	Free	Free	
	Residential - additional permits	\$20.00	\$20.00	N
	Visitor parking permit	\$30.00	\$30.00	N
	Temporary parking permit (3month)	\$105.00	\$105.00	N
	Parking facility permit (per day, per bay)	\$30.00	\$30.00	N
Impounded Vehicles	Per vehicle	\$130.00	\$130.00	N
	Per vehicle / per day	\$11.00	\$11.00	N
	Towing Fee	\$120.00	\$120.00	N
Impounded Dogs	Per dog	\$110.00	\$110.00	N
	Per dog / per day	\$31.00	\$31.00	N
	Dog surrender fee	\$75.00	\$75.00	N
Impounded fee for animals other than dogs	Per animal other than dog	\$110.00	\$110.00	N
	Per animal other than dog / per day	\$30.00	\$30.00	N
Impounded Equipment and Materials	Impound fee per item	\$110.00	\$110.00	N
	Daily storage fee per item	\$15.00	\$15.00	N
	Impound fee per m ³	\$55.00	\$55.00	N
	Daily storage fee per m ³	\$11.00	\$11.00	N
Application for 2+ dogs at premises or kennel	Initial application fee	\$165.00	\$165.00	N
	Renewal fee	\$55.00	\$55.00	N
Dog Bag Dispenser Refills	Pack of 3	\$5.00	\$5.00	Y
Dog & Cat Registration Fees (Dog Act 1976 & Cat Act 2011)	1 Year - Unsterilized Dogs	\$50.00	\$50.00	N
	3 Year - Unsterilized Dogs	\$120.00	\$120.00	N
	Life Time - Unsterilized Dogs	\$250.00	\$250.00	N
	1 Year - Sterilised Dogs/Cats	\$20.00	\$20.00	N
	3 Year - Sterilised Cats	\$42.50	\$42.50	N
	Life Time - Sterilised/Cats	\$100.00	\$100.00	N
	Pensioner concession	50% of above	50% of above	N

Technical Services Fees				
Particulars		2016/17	2017/18	GST
Works				
Works Supervision Fee - required for supervision and inspection of road works	Determined on the total value of road and drainage works.	2% of project cost	2% of project cost	Y
Private works		Cost Recovery	Cost Recovery	Y
Removal or relocation of sign pole		\$165.00	\$168.00	Y
Pruning, removal and replanting of Street Trees (requested by other parties)	Pruning of street trees	Cost Recovery + \$35 admin fee	Cost Recovery + \$35 admin fee	Y
Crossovers				
Contribution by Council for Crossover Works	For the construction of a standard crossover to a new property.	50% up to a maximum of \$465	50% up to a maximum of \$465	N
Community Signs				
Community signage application	Single sign	\$68.00	\$70.00	Y
Community signage application	Multiple signs	\$113.00	\$115.00	Y
Signage installation		Cost Recovery	Cost Recovery	Y
Nature Strip Development Applications				
Non-compulsory inspection of site and approval of plans	Standard Residential assessment	\$68.00	\$70.00	Y
	Residential with requirement for crossover - street tree removal request - artificial turf assessment	\$113.00	\$120.00	Y
	Commercial premises	\$255.00	\$265.00	Y
	Multiple Lot Developments charged on a per lot basis	\$68 standard fee applies to first lot plus 50% fee each additional lot	\$70 standard - \$120 crossover - \$265 commercial fee applies to first lot plus 50% fee each additional lot	Y
Footpaths				
Footpath deposit to cover possible damage	Standard L-10m x W-1.2m footpath	\$ 1,650.00	\$ 1,700.00	N
Footpath deposit calculation: Frontage length (m) x \$55.00 + footpath area (m ²) x \$72.50 + \$500.00	Wider than above footpath	Cost supplied based on the calculation	Cost supplied based on the calculation	N
Non-refundable inspection fee to cover pre/post/interim inspections		\$163.00	\$170.00	N
Reinstatement of damage to crossover & kerb		Cost Recovery	Cost Recovery	Y
Replace Slab Footpath with 2.0m or 1.5m wide concrete path (equivalent to cost of replacing with slabs)	Per m ² of path	\$73.00	\$75.00	Y
Material				
Bulk Sand, Fill and Mulch from Mt Claremont Depot	Sand per m ³	\$16.00	\$18.00	Y
	Fill per m ³	\$8.50	\$9.00	Y

Particulars		2016/17	2017/18	GST
Traffic Management Plan Review				
Hourly rate		\$117.00	\$220.00	Y
Subdivision Supervision Fees				
% of total value of all road & drainage works, other than future lots.	Consulting Engineer and Clerk of Works fully supervises	1.50% plus GST	2% plus GST	Y
	Consulting Engineer with no Clerk of Works	3.00% plus GST	3.00% plus GST	Y
	Outstanding works supervision fees	\$1,204.00	\$1,210.00	Y
Early Subdivision Clearance Inspection Fees				
Application fee		\$656.00	\$700.00	Y
Subdivision/Development and Private Works handed over to the City - Maintenance Bonds				
% of total value of all works held for 12 months from practical completion and until all items are satisfactorily completed.	\$0 - \$100,000	5.00%	5.00%	Y
	\$100,000 - \$200,000	4.00%	4.00%	Y
	\$200,000 - \$400,000	3.50%	3.50%	Y
	\$400,000 - \$600,000	3.00%	3.00%	Y
	Over \$600,000	2.50%	2.50%	Y
Street Trees Bond				
Street tree bond in lieu of fencing protection to cover possible damage to street trees adjacent to private development sites	Per tree	\$ 1,000.00	\$ 1,100.00	N

Waste Management				
Particulars		2016/17	2017/18	GST Y/N
Residential				
Establishment fee for new residential waste service		\$82.00	\$83.00	N
Restoration fee for non-compliant residential waste service	Per bin	\$255.00	\$260.00	N
*Standard waste and bulk collection service charge - 1x120L	Annual	\$293.00	\$298.00	N
*Upgrade waste and bulk collection service Charge - 1x240L	Annual	\$742.00	\$660.00	N
*Super waste and bulk collection service Charge - 2x240L	Annual	\$1,505.00	\$1,528.00	N
* Any special arrangement, i.e. more than once a week waste collection, will be assessed case by case and charged cost recovery basis.		Cost Recovery	Cost Recovery	N
Additional Recycling Bin		Free	Free	
Additional Green Waste Bins	Annual	\$70.00	\$70.00	N
Stand Alone Recycling Bin	Annual	\$80.00	\$82.00	N
Inside Service Charge (per. Service: standard/upgrade or super)	Annual	\$450.00	\$457.00	N
Commercial				
Establishment fee for new commercial waste service		\$82.00	\$83.00	N
*Waste collection charge - 1x240Litre	Annual	\$340.00	\$355.00	N
* Any special arrangement, i.e. more than once a week Waste collection, will be assessed case by case and charged cost recovery basis.		Cost Recovery	Cost Recovery	N
Additional Recycling Bin	Annual	Free	Free	N
Additional Green Waste Bins	Annual	\$70.00	\$70.00	N
Waste Collection Charge - 1x1100Litre service/lift	Annual	\$3,050.00	\$3,096.00	Y
Waste Collection Charge - 3 m ³ Service/Lift	Annual	\$3,550.00	\$3,604.00	Y
Stand Alone Recycling Bin	Annual	\$80.00	\$82.00	N
Inside Service charge -apartments (per/property - collection for waste and recycling services)	Annual	New Fee	\$90.00	N
Inside Service /per service (a commercial service consists of 1 each of 240L rubbish and 240L recycling)	Annual	\$250.00	\$90.00	N
Restoration fee for non-compliant commercial waste service (per bin)		\$255.00	\$259.00	N
Miscellaneous Items				
Temporary Events Rubbish Bin Charge	1x240L	\$31.00	\$32.00	Y
Temporary Events Rubbish Bin Charge	1x1100L		\$142.00	y
Extra Temporary Events Recycling Bin Charge	1x240L	\$21.00	\$22.00	Y
Extra Temporary Events Recycling Bin Charge	1x1100L		\$96.00	y

Particulars		2016/17	2017/18	GST Y/N
Sale of Worm Farms - Can-O-Worms		\$144.00	\$146.00	Y
Compost Bin - 200Litre		\$56.00	\$57.00	Y
Delivery of Compost Bins		\$18.00	\$19.00	Y
Greenwaste Bags		\$3.50	\$3.50	Y
Bokashi Bucket & Bokashi Mix		\$65.00	\$66.00	Y
Bokashi Bucket		\$60.00	\$61.00	Y
Bokashi Mix	4L bag	\$10.00	\$11.00	Y