City of Nedlands

# AGENDA

## Special Council Meeting

**Wednesday 12 August 2026**

### Notice of Meeting

A Special Council Meeting of the City of Nedlands is to be held on Wednesday 12 August 2026 in the Council Chambers at 71 Stirling Highway, Nedlands commencing at 5:00 pm.

The purpose of this meeting is to consider the Annual Budget of the City of Nedlands.

This meeting will be livestreamed Livestreaming Council & Committee Meetings » City of Nedlands

**Arthur Kyron| Interim Chief Executive Officer**
**Wednesday, 12 August 2026**

## Information
Council Meeting Agenda are run in accordance with the City of Nedlands Standing Orders 2016. If you have any questions in relation to the agenda, procedural matters, addressing the Council or attending these meetings please contact the Governance Officer on 9273 3500 or governance@nedlands.wa.gov.au

## Public Question Time
Public question time at an Ordinary Council Meeting is available for members of the public to ask a question about any items in relation to the City of Nedlands or items on the agenda. Questions asked by members of the public are not to be accompanied by any statement reflecting adversely upon any Council Member, Committee Member or Employee.

Questions should be submitted via the online form available on the City's website: Public question time | City of Nedlands

Questions may be taken on notice to allow adequate time to prepare a response and all answers will be published in the minutes of the meeting.

## Addresses by Members of the Public
Members of the public may make presentations or ask questions on items contained within the agenda. Presentations are limited to 3 minutes. Members of the public must complete the online registration form available on the City's website: Public Address Registration Form | City of Nedlands

The Presiding Member will determine the order of speakers to address the Council, and the number of speakers is to be limited to 2 in support and 2 against any item on an Ordinary Council Meeting Agenda. The Public address session will be restricted to 15 minutes unless the Council, by resolution decides otherwise.

## Disclaimer
Members of the public who attend Council Meetings should not act immediately on anything they hear at the meetings, without first seeking clarification of Council's position. For example, by reference to the confirmed Minutes of Council meeting. Members of the public are also advised to wait for written advice from the Council prior to taking action on any matter that they may have before Council.

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# 1 DECLARATION OF OPENING

The City of Nedlands acknowledges the traditional custodians of this land, the Whadjuk people of the Nyoongar Nation, and pay our respects to culture and Elders, past and present. The City of Nedlands also values the contributions made to the community over the years by people of diverse backgrounds and cultures, including those who have served and sacrificed.

# 2 PRESENT AND APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

This item will be dealt with at this point.

# 3 PUBLIC QUESTION TIME

This item will be dealt with at this point.

# 4 ADDRESSES BY MEMBERS OF THE PUBLIC

This item will be dealt with at this point.

# 5 DISCLOSURES OF INTERESTS

Any disclosures of Financial Interests and Interests Affecting Impartiality will be dealt with at this point.

# 6 DECLARATIONS BY MEMBERS THAT THEY HAVE NOT GIVEN DUE CONSIDERATION TO PAPERS

This item will be dealt with at this point.

# 7 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

# 8 DIVISIONAL REPORTS - CITY PERFORMANCE AND COMMUNITY DEVELOPMENT

## 8.1 ADOPTION OF THE ANNUAL BUDGET FOR FINANCIAL YEAR 2026/27

| | |
|---|---|
| **Report Number** | **PCD18.07.26** |
| **Applicant** | City of Nedlands |
| **Disclosure of Interest** | Nil |
| **Voting Requirements** | Absolute Majority |
| **Authority/Discretion** | Legislative |
| **Contributing Officer** | Saman Liyanage - Management Accountant |
| **Responsible Officer** | Thushara Wijesiri - Manager Financial Services |
| **Director** | Noelene Jennings - Acting Director City Performance and Community Development |
| **Attachments** | 1. Attachment 1 - 2026-27 Annual Budget [**8.1.1**]<br>2. Attachment 2 - 2026-27 Fees Charges Budget [**8.1.2**]<br>3. Attachment 3 - 2026-27 Capital Works Program [**8.1.3**]<br>4. Attachment 4 - 2025-26 Carry Forwards Projects [**8.1.4**]<br>5. Attachment 5 - 2026-27 Annual Budget - Alternative Statements - 12.5% Residential Rate Increase [**8.1.5**] |

## Purpose

To consider adoption of the City of Nedland's 2026/27 Annual Budget and 2026/27 Schedule of Fees and Charges.

## Officer Recommendation

**That Council, by absolute majority:**

1. **ADOPTS the 2026/27 Annual Budget incorporating:-**
    a. **the Statement of Comprehensive Income, Statement of Financial Activity, Statement of Cashflows, the Notes to and Forming Part of the Budget (Attachment 1);**
    b. **the Schedule of Fees and Charges (Attachment 2);**
    c. **the Capital Works Program (Attachment 3); and**
    d. **Carry Forward Projects from 2025/26 (Attachment 4).**

2. **IMPOSES the following Gross Rental Value Rates and Minimum Rates for the 2026/27 Financial Year:**

| Gross Rental Value Category | Rate in the Dollar ($) | Minimum Rate ($) |
|---|---|---|
| Residential | $0.054208 | $1,865 |
| Non-Residential | $0.079691 | $2,459 |
| Residential Vacant | $0.076400 | $2,267 |

3. **APPROVES the options of one or four instalments for the payment of rates, with interest and administration fees applicable as follows:**

   a) **An amount of 5.5% per annum interest to be charged if a four-instalment option is selected;**
   b) **An administration charge of $56.55 (3 instalments at $18.85 each, 1st instalment no charge) is to be applied to four instalment options if selected; and**
   c) **Nominates the following due dates for rate payment in full and by instalments, pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996:***

      i. **Full payment and first instalment - 02 October 2026**
      ii. **Second quarterly instalment - 04 December 2026**
      iii. **Third quarterly instalment – 05 February 2027**
      iv. **Fourth quarterly instalment - 09 April 2027**

4. **APPROVES late payment interest rate of 11% for:-**
   a. **rates; and**
   b. **costs of proceedings to recover charges that remain unpaid after becoming due and payable;**

5. **ADOPTS, pursuant to the provisions of Section 6.16 of the *Local Government Act 1995*, Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, and Regulation 53(2) of the *Building Regulations 2012*, the 2026/27 Fees and Charges, as per Attachment 2;**

6. **APPROVES the:**
   a. **Creation of the "Assets Management Reserve" the purpose of which shall be "to facilitate assets operations, renewal, upgrade and new assets"**
   b. **Transfer of all funds from the following reserves to the Assets Management Reserve:**
      i. **All Abilities Play Space reserve;**
      ii. **City Development Reserve;**
      iii. **Building Replacement Reserve;**
      iv. **Major Projects Reserve;**
      v. **Riverwall Maintenance Reserve; and**
      vi. **Laneway Reserve**
   c. **Closure of all the reserves listed in b(i)-(vi) above:**

7. **APPROVES to change the purpose of Waste Management Reserve:**

**From: "*To fund the replacement of rubbish bin stock so that the cost is spread over a number of years*".**

**To: "*To fund operational and capital costs to ensure the continued provision of waste management services to the community".***

8. **APPROVES to:**
    a. **Change the description of the Services Reserve to Strategic Projects Reserve; and**
    b. **Change the purpose:**

    **From: "*To fund purchase of property, purchase of land and for parking areas, expense of streets, depots, town planning schemes, valuation and legal costs, item of works of an urgent nature such as drainage".***

    **To: "*To fund the Citywide strategic operational and capital activities to ensure strategic budget objective of intergenerational equity".***

9. **APPROVES to establish a new reserve for Carry Forwards Projects.**
    a. **The description of the reserve to be "Carry Forward Projects Reserve"; and**
    b. **The purpose of the reserve to be "To fund carry forwards projects from previous financial year".**

10. **APPROVES to use reserve funds for working capital purpose at zero % interest as and when required until Municipal funds are replenished.**

11. **AUTHORISES the Chief Executive Officer to give public notice of the resolution (for specific health local laws fees) in accordance with *section 344C(2)* of the *Health (Miscellaneous Provisions) Act 1911* (including publication in the Government Gazette; and in a newspaper circulating generally throughout the district) at least 14 days prior to the resolution taking effect.**

12. **ADOPTS pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, for the purpose of reporting of material variances in the monthly Statement of Financial Activity:**

    a. **Operating items – Greater than 10% and a value greater than $20,000**
    b. **Capital items – Greater than 10% and a value greater than $50,000.**

## Background

**Integrated Planning & Reporting Framework**

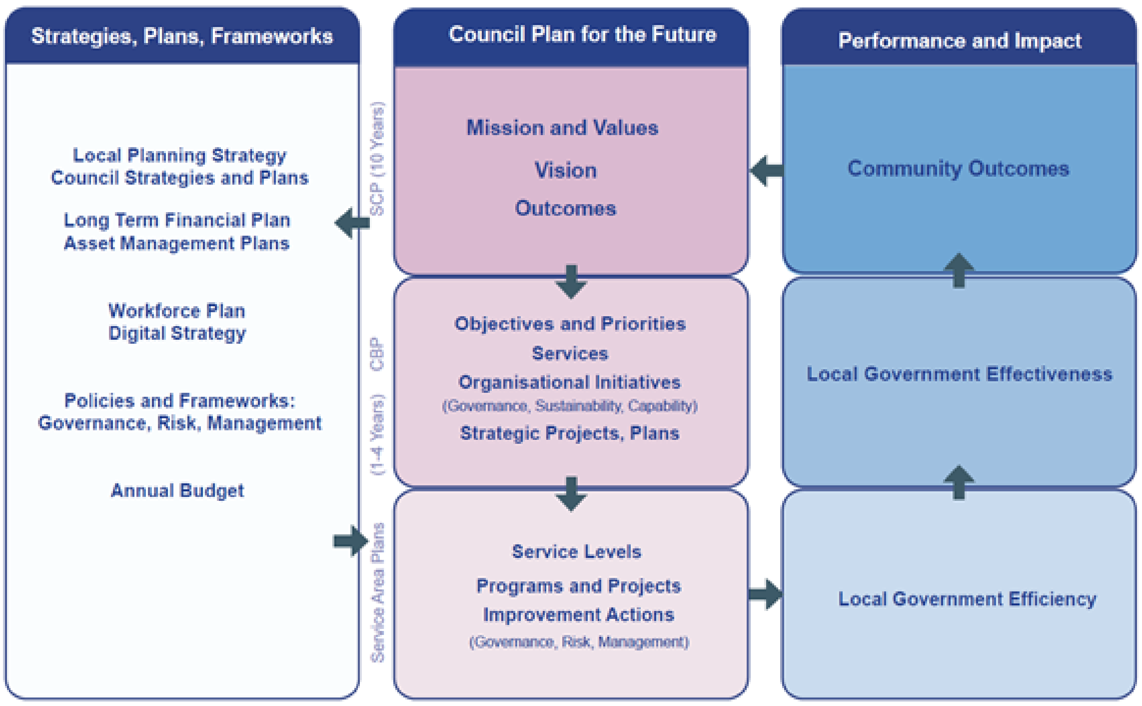
***Corporate Business Plan***

The Corporate Business Plan incorporating service plans is yet to be finalised. Once the budget is adopted this Plan will be finalised and will be recommended to a future Ordinary Council meeting.

The core elements that comprise the City's Integrated Planning and Reporting Framework (**IPRF**) consists of a ten-year Council Plan (**CP**), which is operationalised by Service Plans and resourced through the Long-Term Financial Plan (**LTFP**). These plans are implemented through annual Service Plans, resourced through the Annual Budget.

The key levels and components of the City's IIPRF are depicted below:

**Chart 1 - Integrated Planning and Reporting Framework**




Under the Local Government Act 1995, Council's governing role includes setting the strategic direction for the City, determining the services and facilities to be provided, and overseeing the allocation of finances and resources. Council is required to adopt a Strategic Community Plan and Corporate Business Plan that outline the community's vision, aspirations and objectives, together with the City's priorities for delivering on them. It must also adopt an annual budget that has regard to these plans and supports their implementation.

The City adopted its Council Plan 2023-33 in 2023 and the Corporate Business Plan 2025/26 – 2028/29 on 11 February 2026.

The CP outlines a shared vision: *Sustainable and responsible for a bright future*. The current vision has five (5) strategic directions as outlined in the below chart:

**Chart 2 – Strategic Directions**

| | |
|---|---|
| PEOPLE | We are a harmonious, inclusive, and healthy community where people enjoy living through different ages and life-stages. |
| PLANET | We live sustainably within the natural environment, clean and green, with a healthy, growing urban forest. |
| PLACE | We are growing and developing responsibly to enhance our lifestyle, unique heritage and character, and beautiful parks and gardens. |
| PROSPERITY | We are a smart, connected community with access to quality life-long learning opportunities and vibrant town centres. |
| PERFORMANCE | We have collaborative leadership, working with the community and key stakeholders to strengthen overall quality of life. |

This vision reflects the City's commitment to building inclusive, vibrant and resilient communities where everyone feels they belong.

The CP is reviewed every four years with community and stakeholder engagement, while Service Plans are reviewed annually through the integrated planning and budgeting process and will be presented to Council with the updated Corporate Business Plan. The annual budget is the key legislated document for allocating resources and must detail estimates for expenditure, revenue, rates, fees and charges, borrowings, reserves, land transactions and trading undertakings, with regard to the City's plans for the future.

## Detail

In preparation for the adoption of the annual budget, a series of budget workshops were held to provide Council members and relevant officers with the opportunity to review the proposed budget in detail, test key assumptions, and consider a range of budget scenarios. These workshops examined the potential impacts of different revenue, expenditure, capital works, service delivery, and rating options, with regard to financial sustainability, community priorities, legislative requirements, and the organisation's capacity to deliver planned programs and services. Through this process, we were able to assess the implications of each scenario, identify risks and opportunities, and provide direction on the preferred approach to balancing service levels, infrastructure investment, and responsible financial management. The outcomes of the workshops informed the final budget position presented for adoption and supported a transparent, evidence-based decision-making process.

The 2026/27 annual budget contains the following key elements:

- 2026/27 Statutory Budget (**Attachment 1**)
- 2026/27 Fees and Charges Schedule (**Attachment 2**)
- 2026/27 Capital Works Program (**Attachment 3**)
- 2025/26 Carry Forwards Projects (**Attachment 4**)

The proposed 2026/27 budget will produce an operating deficit of $8.8m, which is a significant improvement of $2.4m from the 2025/26 estimated actual operating deficit of $11.2m.

The proposed Capital Works Program (**CWP**) is $6.9m including 2025/26 carry forwards projects of $1.1m. Of the $6.9m CWP $2.8m will be funded from capital grants, subsidies and contributions and $1.9m will be funded from the proposed borrowings. The balance $1.1m is proposed to be funded from reserve funds.

The proposed budget incorporates estimated actuals for the end of the 2025/26 financial year as the opening surplus position of $302k as opposed to budgeted $1.3m, noting a number of adjustments are expected to be made through the year end Annual Financial Statements process, and the final audited result may vary. Any resulting surplus or deficit will be managed through the City's proposed Strategic Reserve.

Operating Revenue

***Rates***

It is proposed to increase overall rates revenue by $4.4m (including forecast growth of $384k) compared to the 2025/26 estimated actual of $29.9m. The proposed average rate increase is 14% which equates to approximately $8.60 per week for an average residential ratepayer.

While there has been significant development activity within the City, many of these developments are still under construction or have only recently been completed and are therefore not yet fully reflected in the City's rates base. As these properties become fully rateable in future years, they will contribute additional revenue to the rate base and help support the ongoing funding of City services and infrastructure. The increase in rates due to interim rates growth in dwellings for the 2026/27 financial year is forecasted to be $383k, which is equivalent to 2% of 2026/27 residential rates.

Whilst the proposed average rate increase is 14%, the actual rate increase for individual ratepayers may vary due to rates of an individual property being calculated in proportion to that property's value. Properties are revalued periodically by Landgate in accordance with the *Valuation of Land Act 1978*. This year is a revaluation year resulting an overall 29% increase in Gross Rental Values (GRVs) of the properties within the City.

Because the City's rate increase is applied as an average yield across all properties, individual properties are expected to experience significant variations in their rates, depending on how their GRV changes relative to others.

Graphical presentation of rates calculation is shown in the below chart:

**Chart 3 – How Property Rates are Calculated**

| Property Gross Rental Value × Rates in the Dollar = Property Rates | | | | |
|---|---|---|---|---|
| **1. Property Gross Rental Value** | × | **2. Rates in the Dollar** | = | **3. Property Rates** |
| **The estimated annual rental value of the property.** | | The council rate applied to each dollar of GRV. | | The total amount payable for property rates. |
| **Example: $24,000** | | **Example: 0.075** | | **Example: $1,800** |
| **Example calculation: $24,000 × 0.075 = $1,800** | | | | |

The City has three differential rates categories across GRV properties. The proposed differential Rates in Dollar (**RID**) and respective % increase/(decrease) compared to the previous year is shown in the below table.

**Table 1 – Proposed Rates in Dollar (RID)**

| Rating Category | 2025/26 Adopted Budget $ | 2026/27 Proposed Budget $ | Change $ | % Increase/ (decrease) in the category |
|---|---|---|---|---|
| ***General Rates in Dollar*** | | | | |
| Residential | 0.062851 | 0.0542085 | (0.008643) | -14% |
| Non residential | 0.077551 | 0.0796910 | 0.0021400 | 3% |
| Residential vacant | 0.083158 | 0.0764000 | (0.006758) | -8% |
| | | | | |
| ***Minimum Rates in Dollar*** | | | | |
| Residential | 1,636 | 1,865 | 229 | 14% |
| Non residential | 2,157 | 2,459 | 302 | 14% |
| Residential vacant | 1,989 | 2,267 | 278 | 14% |

The proposed rates % increase was determined after careful consideration of funding requirements to deliver the 2026/27 service plans and short and long-term financial sustainability. The City's budget preparation has identified that previous rate increases have not kept pace with the rising cost of service delivery, asset renewal requirements and long-term financial sustainability needs. The proposed increase is therefore intended to address the budget deficiency and place the City on a more sustainable financial pathway while continuing to provide essential services to the community.

Over the past five years, the City has foregone an estimated $9.2 million in potential rates revenue because annual rate increases have not kept pace with the Perth Consumer Price Index (**CPI**). While the cost of delivering services, maintaining assets and meeting community expectations has continued to rise with inflation, the rating base has grown more slowly than the underlying cost environment. This cumulative gap has reduced the City's financial capacity, placing increasing pressure on operating budgets, asset renewal programs and the ability to sustain current service levels.

***Operating Grants, Subsidies and Contributions***

Operating Grants, Subsidies and Contributions is budgeted to be $466k, which is lower than the 2025/26 estimated actual, primarily due to the advance payment of Financial Assistance Grants (**FAG**s). The City has received 80% ($888k) of its 2026/27 FAGs entitlement in June 2026

***Fees and Charges***
There is a marginal increase of $65k in proposed fees and charges revenue compared to the 2025/26 estimated actual results. The City has undertaken a benchmarking exercise of its facilities fees and charges and have revised to align with industry standards.

All other non-statutory fees and charges have been increased by 4.6% as a guide, reflecting inflationary and market factors.

The waste service fee has been calculated on cost recovery basis and is proposed to keep at the same level as last year. That means zero % increase on waste service fees.

The detailed full list of fees and charges is in **Attachment 2**.

***Interest Revenue***
Interest revenue is budgeted to be $1.0m. Of the total interest revenue, $785k is budgeted to be from investment in term deposits and the balance will be from late payment and instalment plan interest.

<u>Operating Expenses</u>

***Employee Costs***
The proposed employee costs budget of $21.4m, a decrease of $791k compared to the 2025/26 estimated actual, has considered 2026/27 service plans and increased cost pressures from the Western Australian Wage Price Index.

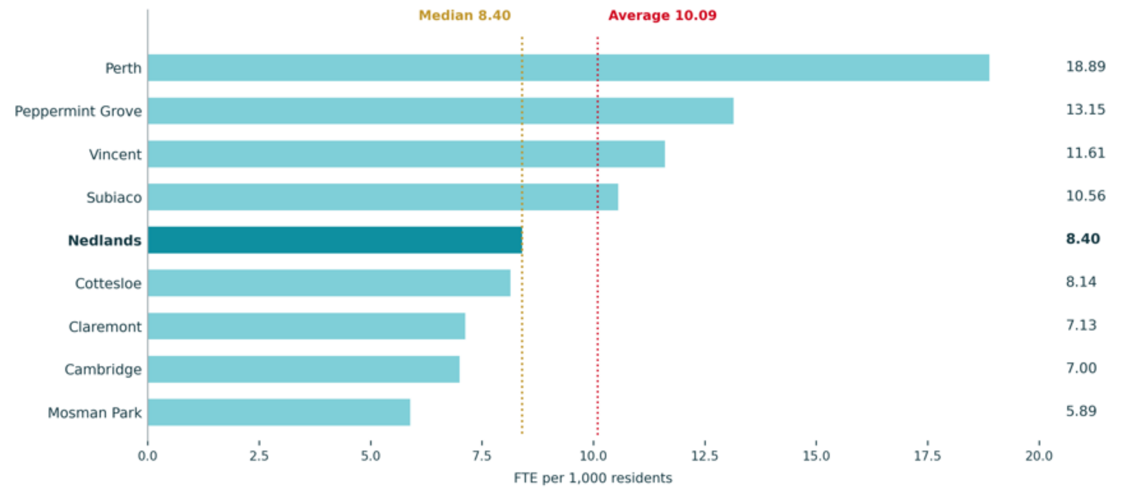
Only 3.5 new positions are proposed to be created in the 2026/27. These positions relate to Work Health and safety issues, and one is to look at revenue diversification.

It should be noted that the increase in employee costs has been contained at a low level through a forecast 7% vacancy adjustment (which equates to a reduction of 12 staff positions), with no plans to backfill current vacancies as part of cost-curtailment measures.

It is noted that the City FTE/Population ratio is the sixth lowest among the neighbouring local governments.

As per the below Chart 3 it shows how Nedlands compares with eight neighbouring councils on staffing levels, measured as FTE per 1,000 residents in 2024/25. Nedlands has 8.40 FTE per 1,000 residents, ranking 5th of 9 councils, which is exactly at the peer median (8.40) and below the group average (10.09). It shows the overall assessment of workforce capacity and efficiency by demonstrating that Nedlands is positioned in the middle of the peer group, indicating staffing levels that are typical of comparable councils rather than significantly above or below the benchmark.

**Chart 3 - FTE/ Population Comparison with Neighbouring Local Governments – 2024/25**

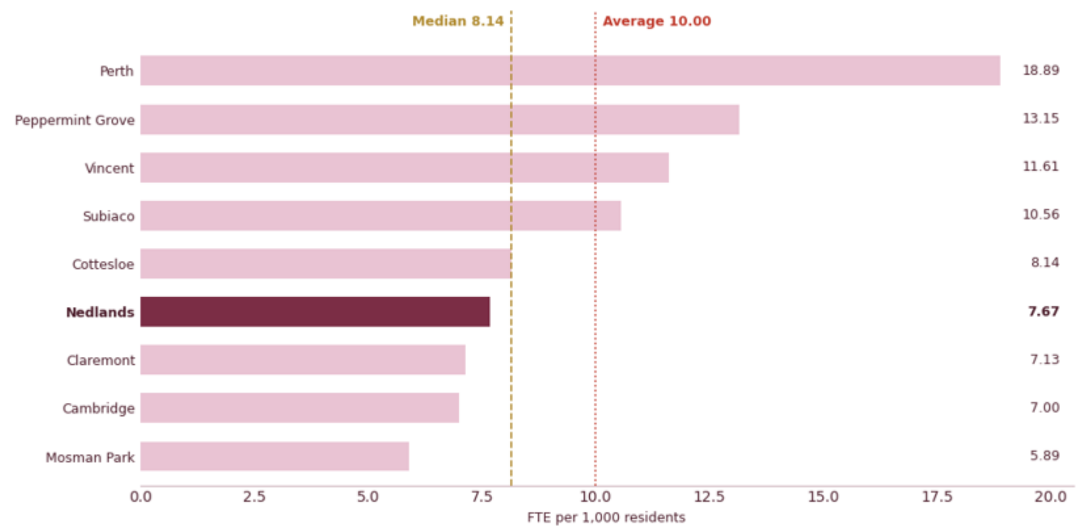



Nedlands is ranked 5th of 9 at 8.40 FTE per 1,000 residents, level with the peer median

*Data Source: The Western Australian Local Government Directory 2026

As per the below chart (Chart 4), the City's 2026/27 full-time equivalent staff with population comparison shows that the City sits in the lower middle of the peer group for workforce intensity, ranking 6th of 9 local governments, with 7.67 FTE per 1,000 residents. This places Nedlands below Perth, Peppermint Grove, Vincent, Subiaco and Cottesloe, but above Claremont, Cambridge and Mosman Park. Overall, the result suggests Nedlands has a comparatively moderate staffing level relative to population.

**Chart 4 - FTE/ Population Comparison with Neighbouring Local Governments 2026/27**




Nedlands is ranked 6th of 9 at 7.67 FTE per 1,000 residents, below the peer median (Budget 26/27 FTE)

* Data Source: The Western Australian Local Government Directory 2026 and CoN Budget 26/27 FTE

***Materials and Contracts***
The proposed budget of $18.9m is after careful consideration of the needs and affordability. That mean, discretionary expenses are kept at low level.

The City follows zero based budgeting principles and has undertaken a thorough analysis of its budget requirements as part of this annual budget process. Each program, service and facility has been considered on its merits, with expenditure assessed against community priorities, statutory obligations, service delivery standards and long-term financial sustainability, rather than simply carrying forward prior-year spending. The proposed revenue requirement has therefore been developed after reviewing operational needs, identifying efficiencies where practicable, prioritising essential services and considering the responsible use of existing revenue, reserves and other funding sources. The City considers that the proposed budget reflects a carefully tested and financially responsible position to maintain services, assets and facilities for the community.

<u>Non-operating revenue</u>

***Capital Grants, Subsidies and Contributions***
It is projected to receive $2.8m worth of grants towards the 2026/27 CWP. Of the total budgeted capital grants, subsidies and contributions:

- $1.5m will be from Metropolitan Regional Road Group grants (**MRRG**)
- $230k from Road to Recovery Grants (**R2R**)
- $455k from WA Sate Government election commitment
- $198k from Tourism WA Legacy Funds (Rugby World Cup 27)
- $137k from Community Sporting and Recreation Facilities Fund **(CSRFF)**
- $100k from Nedlands Rugby Union Football Club contributions, and
- $73k from Rugby WA contributions

<u>Capital Works Program</u>

The proposed 2026/27 budget has allocated $5.8m investment in CWP. This program includes renewal works to be performed at various playgrounds and following significant projects:
- Stubbs Terrace – Section 1- Construction ($1.3m)
- Charles Court Reserve Floodlights ($1.2m)
- Stubbs Terrace – Section 2 - Construction ($900k)
- Drainage Improvement - Jenkins Ave Catchment - Stage 1 – Construction ($530k)
- ASQUITH ST (Stage 1) - Drainage and Kerb improvements ($490k)
- Stubbs Terrace Drainage Construction - Section 2 ($450k)

The detailed CWP is in **Attachment 3**.

The funding mix of the 2026/27 proposed CWP is as follows;

**Table 2 – CWP Funding Mix**

| Funding Sources | $ |
|---|---|
| Grants, Subsidies & Contributions | 2,773,374 |
| Borrowings | 1,864,565 |
| Reserves | 1,131,000 |
| **Total** | **5,768,939** |

The detailed 2025/26 carry forwards projects are listed in **Attachment 4**.

Reserves

There are 18 cash backed financial reserves restricted by Council as of today and there is one reserve restricted by legislation/agreement. They are all set aside for specific purposes and the total closing balances of the reserve categories are as follows, as of 30 June 2027:

Restricted by legislation/agreement - $390,912
Restricted by Council - $7,362,947

***Consolidation of Reserves***
In the 2026/27 budget the following reserves are proposed to be consolidated to manage all assets related reserves centrally to ensure efficient use of funds for broader new, renewal and upgrade purposes:

- All Abilities Play Space reserve
- City Development Reserve
- Building Replacement Reserve
- Major Projects Reserve
- River wall Maintenance Reserve and
- Laneway Reserve

The consolidated reserve is to be named the Assets Management Reserve. The purpose of the Assets Management Reserve is to facilitate assets operations, renewal, upgrade and new assets.

***Waste Management Reserve***
The purpose of Waste Management Reserve is proposed to be changed:

From: *To fund the replacement of rubbish bin stock so that the cost is spread over a number of years*.

To: *To fund operational and capital costs to ensure the continued provision of waste management services to the community.*

It is recommended to maintain the current level of the reserve balance in the Waste Management reserve, to cover anticipated escalations in waste management contracts and until the LTFP is properly costed.

***Strategic Projects Reserve***

It is proposed to change the description of the Services Reserve to Strategic Projects Reserve with the following revised purpose:

> From: *To fund purchase of property, purchase of land and for parking areas, expense of streets, depots, town planning schemes, valuation and legal costs, item of works of an urgent nature such as drainage.*
>
> To: *To fund the Citywide strategic operational and capital activities to ensure strategic budget objective of intergenerational equity.*

***Carry Forwards Projects Reserve***
It is proposed to create a Carry Forwards Projects Reserve to quarantine funds for carry forwarded projects from previous financial year. The purpose should be:

> *To fund carry forwards projects from previous financial years.*

Of the $4.3m transfer to reserves: $3.4m is due to transfer from other reserves; $443k is forecasted interest income from investment in term deposits; $390k is transfer to Waste Management Reserve due to a marginal surplus from waste services; and $50k is transfer to Plant Replacement Reserve to fund future replacement of aged plant items.

Transfer from reserves of $4.5m consists of transfer to Assets Management Reserve of $3.4m and proposed withdrawal of $1.1m to fund the 2026/27 CWP.

It is recommended that Council approves use of Council restricted reserve funds for working capital purposes until Municipal funds are replenished at zero % interest.

## Consultation

This document has been prepared based on series budget workshops with Council Members and by consulting the Executive Leadership Team and Service Unit Managers.

In addition, as required by the *Local Government Act 1995*, the City gave local public notice of the intention to impose the proposed differential rates for a period of 21 days. The City commenced advertising from the 8 June 2026 through the local press, media releases, public notice boards, and its website with a closing date of 29 June 2026.

By the closing date of submissions, the City had received a total of 109 submissions compared to a base of over 9,500 rateable properties (1:87 per property or 1:203 per head of population).

The key themes centred on cost-of-living pressures, questions about whether ratepayers are receiving value for money, and broader discussions about cost-cutting measures. There was one submission on differential rating categories, and the rest are between categories listed in the below table.

There were 5 submissions in favour of proposed rate increase.

The below table summarises the themes of responses received, categories are not mutually exclusive, and percentages are calculated against 110 submissions

**Table 3 – Summary of Submissions**

| Response category | Count | % of Responses | Visual |
|---|---|---|---|
| **Objection topics:** | | | |
| Cost of Living | 53 | 48.6% | |
| Value for Money | 55 | 50.5% | |
| Cut Costs | 56 | 51.4% | |
| Above CPI | 46 | 42.2% | |
| Objection to Differential Rating Structure | 2 | 1.8% | |
| No Reason Given | 12 | 11.0% | |
| **In favour:** | | | |
| Responses in favour of rate increase | 5 | 4.6% | |

We have responded to all submissions and thanked them for the time taken to submit. Submission information has been made available to Council members.

A best practice approach is to smooth out rate increases rather than having to catch up with a large increase and this will be taken on board when developing budget policy and the LTFP.

## Strategic Implications

This item is strategically aligned to the City of Nedlands Council Plan 2023-33 vision and desired outcomes as follows:

**Vision: Sustainable and responsible for a bright future**

**Performance**
11. Effective leadership and governance.

## Financial Implications

As outlined in the report and the attachments the proposed statutory budget will enable the services and capital projects to be executed in a timely manner.

## Legislative and Policy Compliance

Section 2.7 of the *Local Government Act 1995* outlines the role of Council, including to plan strategically for the future of the district, and oversee the allocation of the local government's finances and resources.

Section 5.56 of the *Local Government Act 1995* provides that a local government is to plan for the future of the district.

Section 6.2 of the *Local Government Act 1995* requires a local government to prepare and adopt, by absolute majority, an annual budget for 2026-27 by 31 August 2026.

The Budget has been prepared in accordance with the form and content requirements of section 6.2 of the *Local Government Act 1995* and the associated *Local Government (Financial Management) Regulations 1996*.

The proposed differential rates have been advertised in accordance with section 6.36 of the *Local Government Act 1995* which provides the notice requirements.

As per the *Local Government (Financial Management) Regulations 1996:*

> A local government is to have regard to the needs of the inhabitants of the district as a whole and is not to —
>
> (a) keep separate ward accounts; or
>
> (b) determine expenditure on the basis of revenue from a ward.

Section 6.34 of the *Local Government Act 1995* outlines the following limit on amount required from general rates:

> Unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —
>
> (a) be more than 110% of the amount of the budget deficiency; or
>
> (b) be less than 90% of the amount of the budget deficiency.

## Risk Considerations

| Risk Category | Risk Rating | Comment on Risk |
|---|---|---|
| **Financial** | Moderate | Compliance with the Australian Accounting Standards and short and long term financial sustainability. |
| **Service Delivery** | Moderate | Compliance and achieving the objectives in the Strategic Community Plan and Corporate Business Plan. |
| **Compliance** | Moderate | Compliance with the *Local Government Act 1995* and associated regulations |

## Analysis and Conclusion

Whilst the proposed budget has produced a marginal deficit closing position for the 2026/27 financial year, Administration will endeavour to find savings during the year.

It should also be noted that the 2026/27 opening funding position may change with the 2025/26 final year-end adjustments, 2025/26 final carry forwards and any audit adjustments.

There have been several suggestions for how best to utilise any savings found.

1. Reduce Loan requirement

One suggestion is to further cut operating expenditure to reduce the amount that is to be loaned for the purpose of capital expenditure for 2026/27. The suggestion to minimise the loan is certainly a goal for the City. The loan application, for the borrowings mentioned under the capital section, will ensure consideration of possible savings such as the receipt of an external grant.

The specific suggestion was to cut Materials and Contracts. The proposed reduction would increase the City's infrastructure maintenance backlog, elevate operational and public safety risks, and likely result in additional funding requests during the Mid-Year Budget Review to address essential works that cannot be deferred.

The Materials and Contracts budget is used by all areas of the organisation. The major underspend in the materials and contracts in 2025/26 was due to a cancellation of a Digital and Information Technology project. Whilst there was some underspend in the Environment and Infrastructure area, this was due to restrictions on spending as a result of:

(a) the delay in adopting the annual budget for the year, which restricted work during that time; and

(b) some halting of works during June 2026, driven by a request from the CEO to save funds. If the budget is adopted before the 31 August as required there will be a much smaller delay this year.

Some of the items that have been delayed in recent years include removal of dead trees that are causing issues for householders, deferred road and footpath maintenance, and deterioration of natural reserves due to multiple years of no attention. The civil area actual expenditure was over budget last year and was unable to undertake essential drainage work to lower or remove the risk of annual flooding that some areas have experienced. This cost has been included in this year's budget. In addition to these issues the ageing fleet vehicles, which are now several years out of warranty, are needing more maintenance to keep them on the road. Best practice in Fleet/plant management would also ensure a costing process that enables transfer to a Plant Replacement Reserve and therefore easing the budget process for vehicle replacement. Unfortunately, this has not been implemented at the City. New to the maintenance issues this year is the need to fix several infrastructure items in Montario quarter which are causing problems for residents. There are also funds budgeted to cover the tender for a verge collection service.

Employment costs have already been reduced but have also been the subject of further questions.

If either Maintenance & Contracts or Employee costs are to be a subject of an amendment at the Budget meeting there needs to be recognition of the role of the Council vs the role of the CEO.

*Role of Council (Section 2.7 (2) The Local Government Act 1995)*

*(2) The council's governing role includes the following —*

*(a) overseeing the allocation of the local government's finances and resources;*
*(b) determining the local government's policies;*
*(c) planning strategically for the future of the district; determining*
*(d) determining the services and facilities to be provided by the local government in the district;*
*(e) selecting the CEO and reviewing the CEO's performance; providing*
*(f) providing strategic direction to the CEO.*

*Role of CEO (Section 5.41 of The Local Government Act 1995)*

*(1) The CEO, as the local government's chief executive officer, is responsible for managing the local government's administration and operations.*
*(2) The CEO's executive role includes the following —*

*(a) causing council decisions to be implemented*
*(b) managing the provision of services and facilities that the council has determined the local government is to provide in the district;*
*(c) determining procedures and systems for —*
*(i) implementing the local government's policies as determined by the council; and*
*(ii) otherwise managing the local government's administration and operations;*
*(d) being responsible for the employment, management, supervision, direction and dismissal of other employees; (subject to section 5.37(2) in relation to senior employees);*
*(e) ensuring that records and documents of the local government are properly kept for the purposes of this Act and any other written law.*

The main issue if changes are to be made with the budget in expenses is to be clear as per 2.7 (2) (d) regarding the services to be provided such that the CEO is in a position to be able to follow through with clause 5.41 (2) (b) to manage those services.

It is suggested that any such amendment would firstly be an amendment to clause 1a) of the recommendation with the addition of

**That Council amends item 1a) by adding: including reducing the expenditure line Materials & Contracts in the statement of comprehensive income and associated papers by $yyy dollars in (describe whether all services or some**

**service or all but some services) and instead applies these funds to the capital works budget thereby reducing the loan requirements.**

The consequences of any amendments to the proposed Material & Contracts budget should be assessed as this will result in a reduction in service levels provided to the community.

The CEO is limited in how many staff employed by the salary and on-cost budget. For example, if the allocation for staff and on costs is $1m, the CEO could employ 3 staff for $333,333 or 4 staff for $250,000 or 8 staff for $125,000. The critical limitation is the $1m staff budget. The control Councillors have is to set the total budget for staff and on cost. The rest is managed by the CEO who is the only employer of the staff.

There could be an amendment and addition of a further clause to the recommendation to say:

**That the CEO be requested to further review discretionary and non-discretionary expenditure lines such that the savings and/or reprioritisations identified and any identified savings be applied to the capital works budget and the loan amount be reduced.**

This method would give the CEO the opportunity to manage the services as per the role in the *Local government Act 1995.*

2. Asset reserve

Another suggestion is to save funds for future Asset replacement work by transferring funds into the Asset replacement reserve. This would be best considered at Mid-year review or in the latter part of the financial year. The Mid-year review assesses any major adjustments that may be required given further information that arises during the year.

3. Underground Power project

There has been a request to progress the Hollywood underground power project as soon as possible. At the moment there are limited funds in the Underground Power Project Reserve. Any savings from the 2026/27 budget could also be transferred to this reserve. This would be best considered at Mid-year review. The Long-Term Financial Plan (LTFP) is currently in development. A number of scenarios will be prepared to consider the best way to manage this project and accommodate it in the LTFP.

If there is an appetite to suggest reserve movements (as mentioned in comments 2 & 3 above) at the budget adoption, then the resolution would be along the lines as follows:

**That the Council amend the resolution with the addition of clause 13 – Approves for any savings made during the year, that are available after clearing the deficit, to be transferred to the Underground Power Project Reserve/Strategic Projects Reserve.**

4. Rate increase

Should there be an appetite for a lower rate % increase than proposed in the 2026/27 budget, it will result in a deficit in the closing funding position and will have a compounding effect for the LTFP which is currently under development. This means, either further delays of asset replacements and renewals or the need for further revenue in future years.

An amendment would be required to make this change to the recommendation. Changing the residential rate to 12.5% increase would require the following:

That the Council amend clause 2 of the recommendation from:

2. **IMPOSES the following Gross Rental Value Rates and Minimum Rates for the 2026/27 Financial Year:**

| Gross Rental Value Category | Rate in the Dollar ($) | Minimum Rate ($) |
|---|---|---|
| **Residential** | **$0.054208** | **$1,865** |
| **Non-Residential** | **$0.079691** | **$2,459** |
| **Residential Vacant** | **$0.076400** | **$2,267** |

**To:**

2. **IMPOSES the following Gross Rental Value Rates and Minimum Rates for the 2026/27 Financial Year:**

| Gross Rental Value Category | Rate in the Dollar ($) | Minimum Rate ($) |
|---|---|---|
| **Residential** | **$0.053496** | **$1,865** |
| **Non-Residential** | **$0.079691** | **$2,459** |
| **Residential Vacant** | **$0.076400** | **$2,267** |

The above alternative residential rate % increase (i.e. change from 14.0% to 12.5%) will result in $323,415 less rates revenue with a closing funding deficit of $340,559. Refer **Attachment 5** for the detailed alternative annual budget statements with 12.5% residential rate increase.

The cumulative impact of reducing the proposed rate increase from 14.0% to 12.5% over the next 10 years is estimated at $3.7m, including $323,000 in 2026/27. This estimate assumes future rate increases are aligned with a minimum forecast CPI increase of 2.75%. As a result, the LTFP may need to be recalibrated, either by identifying alternative revenue sources or adjusting service levels.

Should there be any other scenario suggested then the To: part of the clause would need to be in words such as:

**Imposes the Gross Rental Values Rates and Minimum Rates for the 2026/27 Financial year as follows:**

**Residential at xx%**
**Non- residential at xx%**
**Residential Vacant at xx%**

5. The City is undertaking several improvement plans which includes cost management and revenue diversification. Both items will be progressed in 2026/27 and reported through the Audit, Risk and Improvement Committee.

# CITY OF NEDLANDS

## ANNUAL BUDGET

## FOR THE YEAR ENDED 30 JUNE 2027

### LOCAL GOVERNMENT ACT 1995

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## CITY OF NEDLANDS
## STATEMENT OF COMPREHENSIVE INCOME
## FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Revenue** | | $ | $ | $ |
| Rates | 2(a) | 34,261,272 | 29,865,310 | 29,821,188 |
| Grants, subsidies and contributions | | 465,554 | 1,517,168 | 654,638 |
| Fees and charges | 16 | 9,520,902 | 9,455,293 | 9,493,813 |
| Service charges | 2(f) | 0 | 6,435,083 | 3,855,577 |
| Interest revenue | 10(a) | 1,008,229 | 986,136 | 1,042,514 |
| Other revenue | | 197,200 | 549,534 | 209,733 |
| | | 45,453,157 | 48,808,524 | 45,077,463 |
| **Expenses** | | | | |
| Employee costs | | (21,395,634) | (22,187,069) | (18,953,044) |
| Materials and contracts : Under Ground Power | | 0 | (8,483,007) | (9,319,249) |
| Materials and contracts : Other | | (18,878,291) | (16,176,591) | (15,921,845) |
| Utility charges | | (1,045,308) | (1,017,029) | (1,046,457) |
| Depreciation | 6 | (11,369,848) | (10,458,681) | (10,598,779) |
| Finance costs | 10(c) | (223,659) | (206,470) | (261,117) |
| Insurance | | (506,572) | (478,431) | (472,104) |
| Other expenditure | | (922,282) | (1,047,599) | (1,050,643) |
| | | (54,341,594) | (60,054,877) | (57,623,238) |
| | | (8,888,437) | (11,246,353) | (12,545,775) |
| Capital grants, subsidies and contributions | | 2,773,374 | 2,091,576 | 4,145,081 |
| Profit on asset disposals | 5 | 0 | 65,249 | 108,250 |
| Loss on asset disposals | 5 | 0 | (106,033) | 0 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 151,117 | 0 |
| | | 2,773,374 | 2,201,909 | 4,253,331 |
| **Net result for the period** | | **(6,115,063)** | **(9,044,444)** | **(8,292,444)** |
| **Total other comprehensive income for the period** | | **0** | **0** | **0** |
| **Total comprehensive income for the period** | | **(6,115,063)** | **(9,044,444)** | **(8,292,444)** |

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

## CITY OF NEDLANDS
## STATEMENT OF FINANCIAL ACTIVITY
## FOR THE YEAR ENDED 30 JUNE 2027

| OPERATING ACTIVITIES | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Revenue from operating activities** | | $ | $ | $ |
| General rates | 2(a) | 34,261,272 | 29,865,310 | 29,821,188 |
| Grants, subsidies and contributions | | 465,554 | 1,517,168 | 654,638 |
| Fees and charges | 16 | 9,520,902 | 9,455,293 | 9,493,813 |
| Service charges | 2(f) | 0 | 6,435,083 | 3,855,577 |
| Interest revenue | 10(a) | 1,008,229 | 986,136 | 1,042,514 |
| Other revenue | | 197,200 | 549,534 | 209,733 |
| Profit on asset disposals | 5 | 0 | 65,249 | 108,250 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 151,117 | 0 |
| | | 45,453,157 | 49,024,890 | 45,185,713 |
| **Expenditure from operating activities** | | | | |
| Employee costs | | (21,395,634) | (22,187,069) | (18,953,044) |
| Materials and contracts : Under Ground Power | | 0 | (8,483,007) | (9,319,249) |
| Materials and contracts : Other | | (18,878,291) | (16,176,591) | (15,921,845) |
| Utility charges | | (1,045,308) | (1,017,029) | (1,046,457) |
| Depreciation | 6 | (11,369,848) | (10,458,681) | (10,598,779) |
| Finance costs | 10(c) | (223,659) | (206,470) | (261,117) |
| Insurance | | (506,572) | (478,431) | (472,104) |
| Other expenditure | | (922,282) | (1,047,599) | (1,050,643) |
| Loss on asset disposals | 5 | 0 | (106,033) | 0 |
| | | (54,341,594) | (60,160,910) | (57,623,238) |
| Non cash amounts excluded from operating activities | | 11,812,667 | 8,689,533 | 10,490,529 |
| **Amount attributable to operating activities** | | **2,924,230** | **(2,446,487)** | **(1,946,996)** |
| **INVESTING ACTIVITIES** | | | | |
| **Inflows from investing activities** | | | | |
| Proceeds from capital grants, subsidies and contributions | | 2,773,374 | 2,091,576 | 4,145,081 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 0 | 65,249 | 108,250 |
| Proceeds from financial assets at amortised cost - self supporting loans | 8(a) | 0 | 4,595 | 4,959 |
| | | 2,773,374 | 2,161,420 | 4,258,290 |
| **Outflows from investing activities** | | | | |
| Acquisition of property, plant and equipment | 5(a) | (571,730) | (831,578) | (1,990,647) |
| Acquisition of infrastructure | 5 | (6,306,209) | (4,689,889) | (8,372,630) |
| | | (6,877,939) | (5,521,467) | (10,363,277) |
| **Amount attributable to investing activities** | | **(4,104,565)** | **(3,360,047)** | **(6,104,987)** |
| **FINANCING ACTIVITIES** | | | | |
| **Inflows from financing activities** | | | | |
| Proceeds from new borrowings | 8(a) | 2,000,000 | 535,500 | 4,000,000 |
| Transfers from reserve accounts | 9(a) | 4,529,524 | 3,850,000 | 3,850,000 |
| | | 6,529,524 | 4,385,500 | 7,850,000 |
| **Outflows from financing activities** | | | | |
| Repayment of borrowings | 8(a) | (1,284,587) | (1,008,887) | (1,373,111) |
| Payments for principal portion of lease liabilities | 7 | (100,864) | (170,163) | (168,984) |
| Transfers to reserve accounts | 9(a) | (4,282,462) | (1,000,000) | (500,000) |
| | | (5,667,913) | (2,179,050) | (2,042,095) |
| **Amount attributable to financing activities** | | **861,611** | **2,206,450** | **5,807,905** |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | |
| **Surplus remaining at the start of the financial year** | 3 | 301,580 | 3,901,664 | 3,626,289 |
| Amount attributable to operating activities | | 2,924,230 | (2,446,487) | (1,946,996) |
| Amount attributable to investing activities | | (4,104,565) | (3,360,047) | (6,104,987) |
| Amount attributable to financing activities | | 861,611 | 2,206,450 | 5,807,905 |
| **Surplus/(deficit) remaining after the imposition of general rates** | 3 | **(17,144)** | **301,580** | **1,382,211** |

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 2027

| CASH FLOWS FROM OPERATING ACTIVITIES | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Receipts** | | $ | $ | $ |
| Rates | | 34,111,272 | 29,315,015 | 29,696,188 |
| Grants, subsidies and contributions | | 908,373 | 234,452 | 654,638 |
| Fees and charges | | 9,520,902 | 9,455,293 | 9,493,813 |
| Service charges | | 0 | 6,435,083 | 3,855,577 |
| Interest revenue | | 1,008,229 | 986,136 | 1,042,514 |
| Goods and services tax received | | 410,978 | 0 | 0 |
| Other revenue | | 197,200 | 501,115 | 209,733 |
| | | 46,156,954 | 46,927,094 | 44,952,463 |
| **Payments** | | | | |
| Employee costs | | (21,395,634) | (21,820,502) | (18,953,044) |
| Materials and contracts : Under Ground Power | | 0 | (8,483,007) | (9,319,249) |
| Materials and contracts : Other | | (16,658,560) | (16,697,901) | (15,933,220) |
| Utility charges | | (1,045,308) | (1,017,029) | (1,046,457) |
| Finance costs | | (223,659) | 109,467 | (261,117) |
| Insurance paid | | (506,572) | (478,431) | (472,104) |
| Goods and services tax paid | | (2,430,709) | 0 | 0 |
| Other expenditure | | (922,282) | (1,047,599) | (1,050,643) |
| | | (43,182,724) | (49,435,002) | (47,035,834) |
| **Net cash provided by (used in) operating activities** | 4 | 2,974,230 | (2,507,908) | (2,083,371) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (571,730) | (831,578) | (1,990,647) |
| Payments for construction of infrastructure | 5 | (6,306,209) | (4,689,889) | (8,372,630) |
| Proceeds from capital grants, subsidies and contributions | | 2,197,239 | 2,038,544 | 3,515,914 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 0 | 65,249 | 108,250 |
| Proceeds on financial assets at amortised cost - self supporting loans | 8(a) | 0 | 4,595 | 4,959 |
| **Net cash (used in) investing activities** | | (4,680,700) | (3,413,079) | (6,734,154) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| Repayment of borrowings | 8(a) | (1,284,587) | (1,008,887) | (1,373,111) |
| Proceeds from new borrowings | 8(a) | 2,000,000 | 535,500 | 4,000,000 |
| Payments for principal portion of lease liabilities | 7 | (100,864) | (170,163) | (168,984) |
| **Net cash provided by (used in) financing activities** | | 614,549 | (643,550) | 2,457,905 |
| **Net (decrease) in cash held** | | (1,091,921) | (6,564,537) | (6,359,620) |
| Cash at beginning of year | | 13,913,397 | 20,477,934 | 19,956,300 |
| **Cash and cash equivalents at the end of the year** | 4 | **12,821,476** | **13,913,397** | **13,596,680** |

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

## CITY OF NEDLANDS
## FOR THE YEAR ENDED 30 JUNE 2027
## INDEX OF NOTES TO THE BUDGET


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CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 1 BASIS OF PREPARATION

The annual budget of the City of Nedlands which is a Class 2 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the City to measure any vested improvements at zero cost.

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

**The local government reporting entity**
All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2025/26 actual balances**
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

**Statement of Cashflows**
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**Initial application of accounting standards**
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

**New accounting standards for application in future years**
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Assets held for sale
• Impairment losses of non-financial assets
• Investment property
• Estimated useful life of intangible assets
• Measurement of employee benefits
• Measurement of provisions

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 2. RATES AND SERVICE CHARGES

### (a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Estimated Actual total revenue | 2025/26 Budget total revenue |
|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ |
| **(i) General rates** | | | | | | | | | |
| Residential | Gross rental valuation | 0.0542085 | 7,246 | 454,839,337 | 24,656,158 | 383,630 | 25,039,788 | 21,643,414 | 21,599,292 |
| Non residential | Gross rental valuation | 0.0796910 | 425 | 63,552,454 | 5,064,559 | 0 | 5,064,559 | 4,377,720 | 4,377,720 |
| Residential vacant | Gross rental valuation | 0.0764000 | 156 | 11,520,050 | 880,132 | 0 | 880,132 | 841,575 | 841,575 |
| **Total general rates** | | | 7,827 | 529,911,841 | 30,600,849 | 383,630 | 30,984,479 | 26,862,709 | 26,818,587 |
| | | **Minimum** | | | | | | | |
| **(ii) Minimum payment** | | $ | | | | | | | |
| Residential | Gross rental valuation | 1,865 | 1,415 | 40,053,310 | 2,638,975 | 0 | 2,638,975 | 2,390,196 | 2,390,196 |
| Non residential | Gross rental valuation | 2,459 | 134 | 2,704,068 | 329,506 | 0 | 329,506 | 278,253 | 278,253 |
| Residential vacant | Gross rental valuation | 2,267 | 136 | 2,915,850 | 308,312 | 0 | 308,312 | 334,152 | 334,152 |
| **Total minimum payments** | | | **1,685** | **45,673,228** | **3,276,793** | **0** | **3,276,793** | **3,002,601** | **3,002,601** |
| **Total general rates and minimum payments** | | | **9,512** | **575,585,069** | **33,877,642** | **383,630** | **34,261,272** | **29,865,310** | **29,821,188** |
| **(iii) Specified area rates** | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total specified area rates** | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(ii) Ex-gratia rates** | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total ex-gratia rates** | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | **33,877,642** | **383,630** | **34,261,272** | **29,865,310** | **29,821,188** |
| Discounts (Refer note 2(g)) | | | | | 0 | 0 | 0 | 0 | 0 |
| Concessions (Refer note 2(g)) | | | | | 0 | 0 | 0 | 0 | 0 |
| **Total rates** | | | | | **33,877,642** | **383,630** | **34,261,272** | **29,865,310** | **29,821,188** |
| Instalment plan charges | | | | | | | 145,800 | 104,817 | 124,800 |
| Instalment plan interest | | | | | | | 150,870 | 141,481 | 127,050 |
| Late payment of rate or service charge interest | | | | | | | 51,360 | 54,849 | 110,000 |
| | | | | | | | **348,030** | **301,147** | **361,850** |

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**CITY OF NEDLANDS**
**NOTES TO AND FORMING PART OF THE BUDGET**
**FOR THE YEAR ENDED 30 JUNE 2027**

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (b) 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 | Friday, 2 October 2026 | 0 | 0.0% | 0.0% |
| **Option two** | | | | |
| First installment | Friday, 2 October 2026 | 0 | 0.0% | 11.0% |
| Second instalment | Friday, 4 December 2026 | 18.85 | 5.5% | 11.0% |
| Third instalment | Friday, 5 February 2027 | 18.85 | 5.5% | 11.0% |
| Fourth instalment | Friday, 9 April 2027 | 18.85 | 5.5% | 11.0% |

### (c) 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.

#### Differential general rate

| Description | Characteristics | Objects | Reasons |
|---|---|---|---|
| GRV Residential | GRV residential category relates to property where the predominant purpose for which the property is used is predominantly residential. | The objective of the proposed rate in the dollar of $0.054208 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue and that the proportion of total rates revenue derived from residential properties remains essentially consistent with the previous year. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in residentials. |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 2. RATES AND SERVICE CHARGES (CONTINUED)

| | | | |
|---|---|---|---|
| GRV Non Residential | GRV non residential categoryrelates to property where the predominant purpose for which the property is used is predominantly non residential. | The objective of the proposed rate in the dollar of $0.079691 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue and that the proportion of total rates revenue derived from non residential properties remains essentially consistent with the previous year. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in non residentials. |
| GRV Residential Vacant. | GRV residential vacant category relates to property where the predominant purpose for which the property is used is predominantly vacant residential. | The objective of the proposed rate in the dollar of $0.076400 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue and that the proportion of total rates revenue derived from residential vacant properties remains essentially consistent with the previous year. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in residentials vacant. |

### (d) Differential Minimum Payment

| Description | Characteristics | Objects | Reasons |
|---|---|---|---|
| Minimum Residential | Minimum residential  category relates to property where the predominant purpose for which the property is used is predominantly residential. | The objective of the proposed rate of $1,865 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in residentials. |
| Mimimum Non Residential | Mimimum non residential categoryrelates to property where the predominant purpose for which the property is used is predominantly non residential. | The objective of the proposed rate of $2,459 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in non residentials. |
| Mimimum Residential Vacant. | Mimimum residential vacant categoryrelates to property where the predominant purpose for which the property is used is predominantly vacant residential. | The objective of the proposed rate of $2,267 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in vacant residentials. |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

| Differential general rate or general rate | Proposed Rate in $ | Adopted Rate in $ | Reasons for the difference |
|---|---|---|---|
| Residential | 0.054208 | 0.054208 | |
| Non residential | 0.079691 | 0.079691 | |
| Residential vacant | 0.076400 | 0.076400 | |

| Minimum payment | Proposed Minimum $ | Adopted Minimum $ | Reasons for the difference |
|---|---|---|---|
| Residential | 1,865 | 1,865 | |
| Non residential | 2,459 | 2,459 | |
| Residential vacant | 2,267 | 2,267 | |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (f) Service Charges

| Service charge | Amount of charge | 2026/27 Budgeted revenue | Budget amount to be applied to costs | Budget amount to be set aside to reserve | Reserve amount to be applied to costs | 2025/26 Estimated Actual revenue | 2025/26 Budget revenue |
|---|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | $ | $ |
| Nedlands North | 0 | 0 | 0 | 0 | 0 | 1,922,375 | 1,222,065 |
| Nedlands West | 0 | 0 | 0 | 0 | 0 | 4,512,708 | 2,633,512 |
| | **0** | **0** | **0** | **0** | **0** | **6,435,083** | **3,855,577** |

| Nature of the service charge | Objects of the charge | Reasons for the charge | Area/Properties charge to be imposed on |
|---|---|---|---|
| Nedlands North | Under the City's policy, 50% of the City's contribution is recoverable directly from affected property owners | | Nedlands North |
| Nedlands West | Under the City's policy, 50% of the City's contribution is recoverable directly from affected property owners | | Nedlands West |

### (g) Waivers or concessions

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

**CITY OF NEDLANDS**
**NOTES TO AND FORMING PART OF THE BUDGET**
**FOR THE YEAR ENDED 30 JUNE 2027**

## 3. NET CURRENT ASSETS

| (a) Composition of estimated net current assets | Note | 2026/27 Budget 30 June 2027 | 2025/26 Estimated Actual 30 June 2026 | 2025/26 Budget 30 June 2026 |
|---|---|---|---|---|
| **Current assets** | | $ | $ | $ |
| Cash and cash equivalents | 4 | 12,821,476 | 13,913,397 | 13,596,680 |
| Receivables | | 1,905,847 | 1,755,847 | 1,026,582 |
| Other assets | | 875,033 | 950,033 | 486,046 |
| | | 15,602,356 | 16,619,277 | 15,109,308 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (5,489,535) | (5,364,535) | (4,742,763) |
| Contract liabilities | | 0 | 0 | (97,395) |
| Capital grant/contributions liabilities | | 0 | (576,135) | 0 |
| Lease liabilities | 7 | 0 | (100,864) | (61,075) |
| Long term borrowings | 8 | (2,000,000) | (1,284,587) | (3,132,474) |
| Employee provisions | | (2,376,106) | (2,376,106) | (981,408) |
| | | (9,865,641) | (9,702,227) | (9,015,115) |
| **Net current assets** | | 5,736,715 | 6,917,050 | 6,094,193 |
| | | | | |
| **Less: Total adjustments to net current assets** | 3(b) | (5,753,859) | (6,615,470) | (4,711,982) |
| **Net current assets used in the Statement of Financial Activity** | | **(17,144)** | **301,580** | **1,382,211** |

**(b) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

| | Note | 2026/27 Budget 30 June 2027 | 2025/26 Estimated Actual 30 June 2026 | 2025/26 Budget 30 June 2026 |
|---|---|---|---|---|
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 9 | (7,753,859) | (8,000,921) | (8,002,926) |
| Less: Current assets not expected to be received at end of year | | | | |
| - Contract Liabilities | | 0 | 0 | 97,395 |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 2,000,000 | 1,284,587 | 3,132,474 |
| - Current portion of lease liabilities | | 0 | 100,864 | 61,075 |
| **Total adjustments to net current assets** | | **(5,753,859)** | **(6,615,470)** | **(4,711,982)** |

## EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

**Items excluded from calculation of budgeted deficiency**
When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

| (c) Amounts excluded from operating activities | Note | 2026/27 Budget 30 June 2027 | 2025/26 Estimated Actual 30 June 2026 | 2025/26 Budget 30 June 2026 |
|---|---|---|---|---|
| | | $ | $ | $ |
| Less: Profit on asset disposals | 5 | 0 | (65,249) | (108,250) |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | 0 | (151,117) | 0 |
| Less: Deferred service charge | | 0 | (1,726,734) | 0 |
| Add: Loss on asset disposals | 5 | 0 | 106,033 | 0 |
| Add: Depreciation | 6 | 11,369,848 | 10,458,681 | 10,598,779 |
| Movement in current liabilities | | | | |
| Non-cash movements in non-current assets and liabilities: | | | | |
| - Pensioner deferred rates | | 0 | (32,396) | 0 |
| - Employee benefit provisions | | 0 | 100,315 | 0 |
| - Differed service charge receivables | | 442,819 | 0 | 0 |
| **Non cash amounts excluded from operating activities** | | **11,812,667** | **8,689,533** | **10,490,529** |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 3. NET CURRENT ASSETS (CONTINUED)

### (d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

**INVENTORY - 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.

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

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

**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.

**CONTRACT LIABILITIES**
Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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

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

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

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

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

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

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

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

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

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 4. RECONCILIATION OF CASH

### (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:

| | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| | | $ | $ | $ |
| Cash and cash equivalents | | **12,821,476** | **13,913,397** | **13,596,680** |
| **Restrictions** | | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| Cash and cash equivalents | | 7,753,859 | 8,577,056 | 8,002,926 |
| | | 7,753,859 | 8,577,056 | 8,002,926 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserve accounts | 9 | 7,753,859 | 8,000,921 | 8,002,926 |
| Contract liabilities | | 0 | 0 | 0 |
| Capital grant/contributions liabilities | | 0 | 576,135 | 0 |
| **Total restricted financial assets** | | 7,753,859 | 8,577,056 | 8,002,926 |

### (b) Reconciliation of net cash provided by operating activities

| | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| Net result | | (6,115,063) | (9,044,444) | (8,292,444) |
| Non-cash items: | | | | |
| Depreciation | 6 | 11,369,848 | 10,458,681 | 10,598,779 |
| (Profit)/loss on sale of assets | 5 | 0 | 40,784 | (108,250) |
| Adjustments to fair value of financial assets at fair value through profit and loss | | 0 | (151,117) | 0 |
| Changes in assets and liabilities: | | | | |
| (Increase)/decrease in receivables | | 292,819 | (1,743,044) | (125,000) |
| Decrease in inventories | | 0 | 4,937 | 13,627 |
| (Increase)/decrease in other assets | | 75,000 | (424,687) | (25,000) |
| Decrease in trade and other payables | | 125,000 | 204,981 | 0 |
| (Increase) in contract liabilities | | 0 | (138,386) | 0 |
| (Increase) in capital grant/contributions liabilities | | (576,135) | (53,032) | (629,167) |
| Decrease in employee related provisions | | 0 | 375,963 | 0 |
| Capital grants, subsidies and contributions | | (2,197,239) | (2,038,544) | (3,515,916) |
| Net cash provided by/(used in) operating activities | | **2,974,230** | **(2,507,908)** | **(2,083,371)** |

**MATERIAL ACCOUNTING POLICES**

**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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

**FINANCIAL ASSETS AT AMORTISED COST**
The City classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

**CITY OF NEDLANDS**
**NOTES TO AND FORMING PART OF THE BUDGET**
**FOR THE YEAR ENDED 30 JUNE 2027**

## 5. PROPERTY, PLANT AND EQUIPMENT

**2026/27 Budget**

| | Additions | In-kind Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
|---|---|---|---|---|---|---|---|
| **(a) Property, Plant and Equipment** | $ | $ | $ | | $ | $ | $ |
| Buildings | 273,730 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public art work | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WIP | 298,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 571,730 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Infrastructure** | | | | | | | |
| Infrastructure - roads | 3,081,916 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - drainage | 1,178,699 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - parks Development | 2,045,594 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6,306,209 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **6,877,939** | **0** | **0** | **0** | **0** | **0** | **0** |

**2025/26 Estimated Actual**

| | Additions | In-kind Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
|---|---|---|---|---|---|---|---|
| **(a) Property, Plant and Equipment** | $ | $ | $ | | $ | $ | $ |
| Buildings | 192,568 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and equipment | 639,010 | 0 | 106,034 | 0 | 65,249 | 65,249 | (106,033) |
| Public art work | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WIP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 831,578 | 0 | 106,034 | 0 | 65,249 | 65,249 | (106,033) |
| **Infrastructure** | | | | | | | |
| Infrastructure - roads | 3,532,789 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - drainage | 479,814 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - parks Development | 677,286 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,689,889 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **5,521,467** | **0** | **106,034** | **0** | **65,249** | **65,249** | **(106,033)** |

**2025/26 Budget**

| | Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
|---|---|---|---|---|---|---|
| **(a) Property, Plant and Equipment** | $ | $ | | $ | $ | $ |
| Buildings | 814,303 | 0 | 0 | 0 | 0 | 0 |
| Plant and equipment | 327,890 | 0 | 0 | 52,704 | 52,704 | 0 |
| Public art work | 335,454 | 0 | 0 | 55,546 | 55,546 | 0 |
| WIP | 513,000 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,990,647 | 0 | 0 | 108,250 | 108,250 | 0 |
| **Infrastructure** | | | | | | |
| Infrastructure - roads | 5,645,104 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - drainage | 668,050 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - parks Development | 2,059,476 | 0 | 0 | 0 | 0 | 0 |
| Total | 8,372,630 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,363,277** | **0** | **0** | **108,250** | **108,250** | **0** |

**MATERIAL ACCOUNTING POLICIES**

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

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 6. DEPRECIATION

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Class** | | | |
| Buildings - non-specialised | 2,652,535 | 2,650,673 | 1,429,419 |
| Furniture and equipment | 64,638 | 68,150 | 0 |
| Plant and equipment | 376,551 | 356,258 | 787,052 |
| Infrastructure - roads | 5,157,708 | 4,396,116 | 4,921,312 |
| Infrastructure - footpaths | 770,392 | 764,795 | 894,220 |
| Infrastructure - drainage | 804,925 | 753,208 | 865,688 |
| Infrastructure - parks Development | 1,282,765 | 1,112,683 | 1,605,519 |
| Other infrastructure | 175,152 | 176,935 | 0 |
| Right of use - land | 85,182 | 179,863 | 95,567 |
| | **11,369,848** | **10,458,681** | **10,598,779** |
| **By Program** | | | |
| Education and welfare | 269,694 | 267,647 | 153,499 |
| Recreation and culture | 3,271,781 | 3,117,435 | 2,644,353 |
| Transport | 6,911,816 | 6,094,692 | 6,681,526 |
| Other property and services | 916,557 | 978,907 | 1,119,401 |
| | **11,369,848** | **10,458,681** | **10,598,779** |

### MATERIAL ACCOUNTING POLICIES

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

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

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

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

| | |
|---|---|
| Buildings | 10 to 100 years |
| Furniture and equipment | 4 to 50 years |
| Plant and equipment | 5 to 16 years |
| Roads - pavement | 100 - 121 years |
| Footpaths | 20 - 50 years |
| Stormwater - Pipes and pits | 44 - 103 years |
| Stormwater - Plant | 68 - 96 years |
| Bus Shelters | 24 - 38 years |
| Roundabouts | 50 - 96 years |
| Street Lights | 21 - 43 years |
| Parks | 10 - 25 years |
| Parks Reticulation | 11 - 41 years |
| Right of use (plant and equipment) | Based on the remaining lease |
| Right of use - land | Based on the remaining lease |

**AMORTISATION**
The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 7. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease Principal 1 July 2026 | 2026/27 Budget New Leases | 2026/27 Budget Lease Principal Repayments | Budget Lease Principal outstanding 30 June 2027 | 2026/27 Budget Lease Interest Repayments | Est. Actual Principal 1 July 2025 | 2025/26 Est. Actual New Leases | 2025/26 Est. Actual Lease Principal repayments | Est. Actual Lease Principal outstanding 30 June 2026 | 2025/26 Est. Actual Lease Interest repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Leases | 2025/26 Budget Lease Principal repayments | Budget Lease Principal outstanding 30 June 2026 | 2025/26 Budget Lease Interest repayments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Land | K855915 | DPLH** | 2.5% | 21 years | 73,249 | 0 | (20,165) | 53,084 | (1,771) | 92,865 | 0 | (19,616) | 73,249 | (8,212) | 87,129 | 0 | (18,437) | 68,692 | (2,176) |
| Plotter Printer | AGR-13122 | Kyocera | 6.6% | 60 months | 7,807 | 0 | (5,196) | 2,611 | (36) | 12,968 | 0 | (5,161) | 7,807 | (71) | 12,968 | 0 | (5,161) | 7,807 | (71) |
| Laptops | | HP | 5.2% | 36 months | 75,499 | 0 | (75,503) | (4) | (1,123) | 220,885 | 0 | (145,386) | 75,499 | (1,511) | 220,889 | 0 | (145,386) | 75,503 | (7,866) |
| | | | | | **156,555** | **0** | **(100,864)** | **55,691** | **(2,930)** | **326,718** | **0** | **(170,163)** | **156,555** | **(9,794)** | **320,986** | **0** | **(168,984)** | **152,002** | **(10,113)** |

### MATERIAL ACCOUNTING POLICIES

**LEASES**
At the inception of a contract, the City assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

**LEASE LIABILITIES**
The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 8. BORROWINGS

### (a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Est.Actual Principal 1 July 2025 | 2025/26 Est. Actual New Loans | 2025/26 Est. Actual Principal Repayments | Est. Actual Principal outstanding 30 June 2026 | 2025/26 Est. Actual Interest Repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Community amenities** | | | | | | | | | | | | | | | | | | |
| Underground Power (W.Hollywood Res) | 188 | WATC | 3.07% | 158,031 | 0 | (77,821) | 80,210 | (4,852) | 233,534 | 0 | (75,503) | 158,031 | (7,169) | 234,373 | 0 | (76,077) | 158,296 | (5,249) |
| Underground Power (Alfred & MTC Res) | 189 | WATC | 3.07% | 23,081 | 0 | (11,366) | 11,715 | (709) | 34,109 | 0 | (11,028) | 23,081 | (1,047) | 33,077 | 0 | (9,989) | 23,088 | (760) |
| Underground Power (Alderbury Res) | 190 | WATC | 3.07% | 16,393 | 0 | (8,072) | 8,321 | (503) | 24,225 | 0 | (7,832) | 16,393 | (744) | 23,491 | 0 | (7,095) | 16,396 | (540) |
| Underground Power (Nedlands North) | 191 | WATC | 4.66% | 3,076,412 | 0 | (831,512) | 2,244,900 | (121,169) | 3,871,932 | 0 | (795,520) | 3,076,412 | (144,727) | 3,871,937 | 0 | (796,073) | 3,075,864 | (150,799) |
| Underground Power (Nedlands West) | 132 | WATC | 4.80% | 535,500 | 0 | (124,452) | 411,048 | (23,484) | 0 | 535,500 | 0 | 535,500 | 0 | 0 | 4,000,000 | (364,514) | 3,635,486 | (82,380) |
| Capital Works | 192 | WATC | 4.80% | 0 | 2,000,000 | (231,364) | 1,768,636 | (42,534) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 0 | | | | | | | | | | | | | | |
| **Recreation and culture** | | | | | | | | | | | | | | | | | | |
| Building Infrastructure | 184 | WATC | 3.1% | 0 | 0 | 0 | 0 | 0 | 77,653 | 0 | (77,653) | 0 | (910) | 77,653 | 0 | (77,653) | 0 | (506) |
| Building Infrastructure | 185 | WATC | 3.1% | 0 | 0 | 0 | 0 | 0 | 36,756 | 0 | (36,756) | 0 | (431) | 36,751 | 0 | (36,751) | 0 | (239) |
| | | | | 3,809,417 | 2,000,000 | (1,284,587) | 4,524,830 | (193,251) | 4,278,209 | 535,500 | (1,004,292) | 3,809,417 | (155,028) | 4,277,282 | 4,000,000 | (1,368,152) | 6,909,130 | (240,473) |
| **Self Supporting Loans** | | | | | | | | | | | | | | | | | | |
| Dalkeith Bowling Club | 186 | WATC | 3.1% | 0 | 0 | 0 | 0 | 0 | 4,595 | 0 | (4,595) | 0 | (31) | 4,959 | 0 | (4,959) | 0 | (31) |
| | | | | 0 | 0 | 0 | 0 | 0 | 4,595 | 0 | (4,595) | 0 | (31) | 4,959 | 0 | (4,959) | 0 | (31) |
| | | | | **3,809,417** | **2,000,000** | **(1,284,587)** | **4,524,830** | **(193,251)** | **4,282,804** | **535,500** | **(1,008,887)** | **3,809,417** | **(155,059)** | **4,282,241** | **4,000,000** | **(1,373,111)** | **6,909,130** | **(240,504)** |

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 8. BORROWINGS (CONTINUED)

### (b) New borrowings - 2026/27

| Particulars/Purpose | Institution | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|---|---|---|---|---|---|---|---|
| | | | % | $ | $ | $ | $ |
| Capital Works | WATC | 4 | 4.8% | 2,000,000 | 191,184 | 2,000,000 | 0 |
| | | | | **2,000,000** | **191,184** | **2,000,000** | **0** |

### (c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

### (d) Credit Facilities

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **Undrawn borrowing facilities credit standby arrangements** | | | |
| Bank overdraft limit | 0 | 0 | 0 |
| Bank overdraft at balance date | | | |
| Credit card limit | 50,000 | 50,000 | 50,000 |
| Credit card balance at balance date | 0 | 9,377 | 0 |
| **Total amount of credit unused** | 50,000 | 40,623 | 50,000 |
| | | | |
| **Loan facilities** | | | |
| Loan facilities in use at balance date | 4,524,830 | 3,809,417 | 6,909,130 |

MATERIAL ACCOUNTING POLICIES

**BORROWING COSTS**
The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 9. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

| | | 2026/27 Budget | | | | 2025/26 Estimated Actual | | | | 2025/26 Budget | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| | **Restricted by legislation** | | | | | | | | | | | | |
| (a) | Cash-in-lieu of public open space reserve | 368,333 | 22,579 | 0 | 390,912 | 368,333 | 0 | 0 | 368,333 | 519,817 | 0 | 0 | 519,817 |
| | | **368,333** | **22,579** | **0** | **390,912** | **368,333** | **0** | **0** | **368,333** | **519,817** | **0** | **0** | **519,817** |
| | **Restricted by council** | | | | | | | | | | | | |
| (b) | Plant replacement reserve | 292,395 | 67,924 | 0 | 360,319 | 292,395 | 0 | 0 | 292,395 | 292,395 | 0 | 0 | 292,395 |
| (c) | City development reserve | 299,687 | 0 | (299,687) | 0 | 299,687 | 0 | 0 | 299,687 | 188,898 | 0 | 0 | 188,898 |
| (d) | North street reserve | 158,951 | 9,744 | 0 | 168,695 | 158,951 | 0 | 0 | 158,951 | 158,951 | 0 | 0 | 158,951 |
| (e) | Welfare reserve | 369,884 | 22,674 | 0 | 392,558 | 369,884 | 0 | 0 | 369,884 | 208,248 | 0 | 0 | 208,248 |
| (f) | Strategic Projects reserve (Formerly Service reserve | 28,968 | 1,776 | 0 | 30,744 | 28,968 | 0 | 0 | 28,968 | 28,968 | 0 | 0 | 28,968 |
| (g) | Insurance reserve | 67,939 | 4,165 | 0 | 72,104 | 67,939 | 0 | 0 | 67,939 | 67,939 | 0 | 0 | 67,939 |
| (h) | Underground power project reserve | 195,668 | 11,995 | 0 | 207,663 | 4,045,668 | 0 | (3,850,000) | 195,668 | 3,968,802 | 0 | (3,850,000) | 118,802 |
| (i) | Waste management reserve | 2,830,292 | 586,303 | 0 | 3,416,595 | 2,330,292 | 500,000 | 0 | 2,830,292 | 2,338,667 | 0 | 0 | 2,338,667 |
| (j) | Building replacement reserve | 955,315 | 0 | (955,315) | 0 | 955,315 | 0 | 0 | 955,315 | 623,747 | 0 | 0 | 623,747 |
| (k) | Swanbourne development reserve | 128,490 | 7,877 | 0 | 136,367 | 128,490 | 0 | 0 | 128,490 | 1,490 | 0 | 0 | 1,490 |
| (l) | Public art reserve | 47,334 | 2,902 | 0 | 50,236 | 47,334 | 0 | 0 | 47,334 | 47,334 | 0 | 0 | 47,334 |
| (m) | Business system reserve | 114,143 | 6,997 | 0 | 121,140 | 114,143 | 0 | 0 | 114,143 | 113,143 | 0 | 0 | 113,143 |
| (n) | All abilities play space | 442,251 | 0 | (442,251) | 0 | 442,251 | 0 | 0 | 442,251 | 442,250 | 0 | 0 | 442,250 |
| (o) | Major projects | 996,817 | 0 | (996,817) | 0 | 496,817 | 500,000 | 0 | 996,817 | 1,652,277 | 500,000 | 0 | 2,152,277 |
| (p) | Riverwall maintenance reserve | 104,454 | 0 | (104,454) | 0 | 104,454 | 0 | 0 | 104,454 | 100,000 | 0 | 0 | 100,000 |
| (q) | Laneway reserve | 600,000 | 0 | (600,000) | 0 | 600,000 | 0 | 0 | 600,000 | 600,000 | 0 | 0 | 600,000 |
| (r) | Assets management reserve | 0 | 3,537,526 | (1,131,000) | 2,406,526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (s) | Carry forward projects reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **7,632,588** | **4,259,883** | **(4,529,524)** | **7,362,947** | **10,482,588** | **1,000,000** | **(3,850,000)** | **7,632,588** | **10,833,109** | **500,000** | **(3,850,000)** | **7,483,109** |
| | | **8,000,921** | **4,282,462** | **(4,529,524)** | **7,753,859** | **10,850,921** | **1,000,000** | **(3,850,000)** | **8,000,921** | **11,352,926** | **500,000** | **(3,850,000)** | **8,002,926** |

### (b) Reserve Accounts - Purposes

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 | Purpose of the reserve |
|---|---|---|
| | **Restricted by legislation** | |
| (a) | Cash-in-lieu of public open space reserve | To fund Public Open Space |
| | **Restricted by council** | |
| (b) | Plant replacement reserve | To fund replacement of plant and equipment so the cost is spread over a number of years. |
| (c) | City development reserve | To fund improvement and purchases of property, plant and equipment and infrastructure. |
| (d) | North street reserve | To fund operational and capital costs of community and recreational facilities at Mt Claremont and Swanbourne, and infrastructure generally. |
| (e) | Welfare reserve | To fund the operational and capital costs to welfare services. |
| (f) | Strategic Projects reserve (Formerly Service reserve) | To fund the Citywide strategic operational and capital activities to ensure strategic budget objective of intergenerational equity. |
| (g) | Insurance reserve | To fund any excess that may arise from having a performance based workers compensation premium. |
| (h) | Underground power project reserve | To fund underground power projects. |
| (i) | Waste management reserve | To fund operational and capital costs to ensure the continued provision of waste management services to the community. |
| (j) | Building replacement reserve | To fund the upgrade and/or replacement of council buildings. |
| (k) | Swanbourne development reserve | To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan. Set-up with proceeds of the insurance claim arisin |
| (l) | Public art reserve | To fund works of art in the City of Nedlands. |
| (m) | Business system reserve | To fund councils business system. |
| (n) | All abilities play space | To fund the annual operating and maintenance cost of the All Abilities Play Space. |
| (o) | Major projects | To fund capital works from proceeds from sale of major assets. |
| (p) | Riverwall maintenance reserve | To fund river wall capital and maitenance works. |
| (q) | Laneway reserve | To fund laneway raod projects. |
| (r) | Assets management reserve | To fund assets operations. Renewal, upgrade and new assets. |
| (s) | Carry forward projects reserve | To fund carry forwards projects from previous financial year. |

**CITY OF NEDLANDS**
**NOTES TO AND FORMING PART OF THE BUDGET**
**FOR THE YEAR ENDED 30 JUNE 2027**

## 10. OTHER INFORMATION

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| **The net result includes as revenues** | $ | $ | $ |
| **(a) Interest earnings** | | | |
| Investments | 784,999 | 767,143 | 595,429 |
| Late payment of fees and charges * | 51,360 | 54,849 | 110,000 |
| Rates 'Instalment plan interest * | 150,870 | 141,481 | 127,050 |
| Underground Power 'Instalment plan interest * | 0 | 0 | 200,000 |
| Other interest revenue | 21,000 | 22,663 | 10,035 |
| | **1,008,229** | **986,136** | **1,042,514** |

* The City has resolved to charge interest under section 6.13 of the Act for the differed/instalment payment of any amount of money at 5.5%. and late/unpaid payment of any amount of money at 11%

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| **The net result includes as expenses** | | | |
| **(b) Auditors remuneration** | | | |
| Audit services | 173,000 | 259,972 | 161,200 |
| Internal audit fees | 75,000 | 19,510 | 60,000 |
| Other services | 11,750 | 3,800 | 9,750 |
| | **259,750** | **283,282** | **230,950** |
| **(c) Interest expenses (finance costs)** | | | |
| Borrowings (refer Note 8(a)) | 193,251 | 155,059 | 240,504 |
| Interest on lease liabilities (refer Note 7) | 2,930 | 9,794 | 10,113 |
| Loan guarantee fee | 27,478 | 41,617 | 10,500 |
| | **223,659** | **206,470** | **261,117** |

## CITY OF NEDLANDS
## NOTES TO AND FORMING PART OF THE BUDGET
## FOR THE YEAR ENDED 30 JUNE 2027

### 11. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **Mayor** | | | |
| Mayor's allowance | 73,435 | 23,450 | 23,650 |
| Meeting attendance fees | 36,112 | 11,532 | 11,630 |
| Training expenses | 0 | 0 | 1,000 |
| Annual allowance for ICT expenses | 3,500 | 0 | 3,500 |
| Superannuation contribution payments | 13,146 | 3,175 | 4,234 |
| Annual allowance for travel and accommodation expenses | 2,500 | 8 | 100 |
| | **128,693** | **38,165** | **44,114** |
| **Deputy Mayor** | | | |
| Deputy Mayor's allowance | 18,359 | 5,863 | 5,913 |
| Meeting attendance fees | 26,931 | 8,600 | 8,673 |
| Training expenses | 0 | 0 | 1,000 |
| Annual allowance for ICT expenses | 3,500 | 0 | 3,500 |
| Superannuation contribution payments | 5,435 | 1,313 | 1,750 |
| Annual allowance for travel and accommodation expenses | 2,500 | 8 | 100 |
| | **56,725** | **15,784** | **20,936** |
| **All Other Council members** | | | |
| Meeting attendance fees | 188,517 | 58,103 | 49,872 |
| Training expenses | 0 | 0 | 7,000 |
| Annual allowance for ICT expenses | 24,500 | 0 | 24,500 |
| Superannuation contribution payments | 23,634 | 5,464 | 5,985 |
| Annual allowance for travel and accommodation expenses | 17,500 | 48 | 700 |
| | **254,151** | **63,615** | **88,057** |
| **Commissioners** | | | |
| Allowances | 0 | 228,324 | 221,160 |
| Other reimbursement | 0 | 0 | 48,000 |
| Annual allowance for ICT expenses | 0 | 10,500 | 10,500 |
| Superannuation contribution payments | 0 | 27,399 | 26,539 |
| Annual allowance for travel and accommodation expenses | 0 | 1,671 | 3,000 |
| | **0** | **267,894** | **309,199** |
| **Total Council Member Remuneration** | **439,569** | **385,458** | **462,306** |
| Mayor's allowance | 73,435 | 23,450 | 23,650 |
| Deputy Mayor's allowance | 18,359 | 5,863 | 5,913 |
| Commissioners allowances | 0 | 228,324 | 221,160 |
| Meeting attendance fees | 251,560 | 78,235 | 70,175 |
| Other reimbursement | 0 | 0 | 48,000 |
| Training expenses | 0 | 0 | 9,000 |
| Annual allowance for ICT expenses | 31,500 | 10,500 | 42,000 |
| Superannuation contribution payments | 42,215 | 37,351 | 38,508 |
| Annual allowance for travel and accommodation expenses | 22,500 | 1,735 | 3,900 |
| | **439,569** | **385,458** | **462,306** |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 12. MAJOR LAND TRANSACTIONS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2026/27 financial year.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2026/27 financial year.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 14. REVENUE AND EXPENDITURE

### (a) Revenue and Expenditure Classification

**REVENUES**

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**
All amounts received as grants, subsidies and contributions that are not capital grants.

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

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

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

**OTHER REVENUE**
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**
Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

**LOSS ON ASSET DISPOSAL**
Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**
Depreciation and amortisation expenses raised on all classes of assets.

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 14. REVENUE AND EXPENDITURE (CONTINUED)

### (b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/ Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Timing of Revenue recognition |
|---|---|---|---|---|---|---|---|---|
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Licences/ Registrations/ Approvals | Building, planning, development and animal management, having the same nature as a licence regardless of naming. | Single point in time | Full payment prior to issue | None | Set by State legislation or limited by legislation to the cost of provision | Based on timing of issue of the associated rights | No refunds | On payment and issue of the licence, registration or approval |
| Waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | Adopted by council annually | Based on timing of entry to facility | Not applicable | On entry to facility |
| Airport landing charges | Permission to use facilities and runway | Single point in time | Monthly in arrears | None | Adopted by council annually | Applied fully on timing of landing/take-off | Not applicable | On landing/departure event |
| Fees and charges for other goods and services | Cemetery services, library fees, reinstatements and private works | Single point in time | Payment in full in advance | None | Adopted by council annually | Applied fully based on timing of provision | Not applicable | Output method based on provision of service or completion of works |
| Sale of stock | Aviation fuel, kiosk and visitor centre stock | Single point in time | In full in advance, on 15 day credit | Refund for faulty goods | Adopted by council annually, set by mutual agreement | Applied fully based on timing of provision | Returns limited to repayment of transaction price | Output method based on goods |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 15. PROGRAM INFORMATION

### Key Terms and Definitions - Reporting Programs

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

| OBJECTIVE | ACTIVITIES |
|---|---|
| **Governance**<br>To provide a decision making process for the efficient allocation of scarce resources | 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**<br>To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| **Law, order, public safety**<br>To provide services to help ensure a safer and environmentally conscious community. | Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services. |
| **Health**<br>To provide an operational framework for environmental and community health. | Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. |
| **Education and welfare**<br>To provide services to disadvantaged persons, the elderly, children and youth. | Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services. |
| **Housing**<br>To provide and maintain elderly residents housing. | Provision and maintenance of elderly residents housing. |
| **Community amenities**<br>Provision and maintenance of elderly residents housing. | 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, cemetery and public conveniences. |
| **Recreation and culture**<br>To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community. | Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities. |
| **Transport**<br>To provide safe, effective and efficient transport services to the community. | Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. |
| **Economic services**<br>To help promote the City and its economic wellbeing. | 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 and services**<br>To monitor and control City of Nedlands’s overheads operating accounts. | 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 2027**

## 16. FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Program:** | | | |
| General purpose funding | 235,575 | 153,964 | 235,150 |
| Law, order, public safety | 718,800 | 711,022 | 553,200 |
| Health | 88,345 | 105,196 | 97,828 |
| Education and welfare | 64,900 | 62,075 | 67,000 |
| Community amenities | 5,779,540 | 5,725,033 | 5,553,405 |
| Recreation and culture | 1,062,002 | 1,005,803 | 1,045,720 |
| Transport | 98,500 | 76,575 | 72,000 |
| Economic services | 760,000 | 964,856 | 1,262,310 |
| Other property and services | 713,240 | 650,769 | 607,200 |
| | **9,520,902** | **9,455,293** | **9,493,813** |

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| **Corporate Services** | | | | | | | |
| **General Finance Services** | | | | | | | |
| GF01 | Property Search | Desktop search of outstanding orders and requisitions related to the sale of a property | Per Application | NO | $107.10 | $112.00 | $112.00 |
| GF02 | Photocopying | B&W: A4 - single sided | Each | NO | $0.20 | $0.18 | $0.20 |
| GF03 | Photocopying | B&W: A4 - double sided | Each | NO | $0.40 | $0.36 | $0.40 |
| GF04 | Photocopying | Colour: A4 - single sided | Each | NO | $0.50 | $0.45 | $0.50 |
| GF05 | Photocopying | Colour: A4 - double sided | Each | NO | $1.00 | $1.00 | $1.10 |
| GF06 | Photocopying | B&W: A3 - single sided | Each | NO | $0.20 | $0.18 | $0.20 |
| GF07 | Photocopying | B&W: A3 - double sided | Each | NO | $0.40 | $0.36 | $0.40 |
| GF08 | Photocopying | Colour: A3 - single sided | Each | NO | $1.00 | $1.00 | $1.10 |
| GF09 | Photocopying | Colour: A3 - double sided | Each | NO | $2.00 | $1.91 | $2.10 |
| GF10 | Photocopying | B&W: A2 - single sided | Each | NO | $2.30 | $2.18 | $2.40 |
| GF11 | Photocopying | B&W: A2 - double sided | Each | NO | $4.60 | $4.36 | $4.80 |
| GF12 | Photocopying | Colour: A2 - single sided | Each | NO | $6.70 | $6.36 | $7.00 |
| GF13 | Photocopying | Colour: A2 - double sided | Each | NO | $13.40 | $12.73 | $14.00 |
| GF14 | Photocopying | B&W: A1 - single sided | Each | NO | $2.90 | $2.73 | $3.00 |
| GF15 | Photocopying | B&W: A1 - double sided | Each | NO | $14.16 | $13.45 | $14.80 |
| GF16 | Photocopying | Colour: A1 - single sided | Each | NO | $8.10 | $7.73 | $8.50 |
| GF17 | Photocopying | Colour: A1 - double sided | Each | NO | $16.20 | $15.45 | $17.00 |
| GF18 | Photocopying | B&W: A0 - single sided | Each | NO | $5.80 | $5.55 | $6.10 |
| GF19 | Photocopying | B&W: A0 - double sided | Each | NO | $11.55 | $11.00 | $12.10 |
| GF20 | Photocopying | Colour: A0 - single sided | Each | NO | $17.30 | $16.45 | $18.10 |
| GF21 | Photocopying | Colour: A0 - double sided | Each | NO | $34.65 | $33.00 | $36.30 |
| GF22 | Admin fee dishonoured payment | Cheques or electronic payments | Each | NO | $27.70 | $26.36 | $29.00 |
| GF23 | Admin fee cheque reissuance | Reissuing Fee - Lost or expired cheques by payee | Each | NO | $27.70 | $26.36 | $29.00 |
| GF24 | Debt recovery/legal fees | Debt recovery/Legal fees | Cost Recovery | NO | Cost recovery | Cost recovery | Cost recovery |
| GF25 | Rates fee | Orders & requisitions | Each | NO | $120.75 | $126.50 | $126.50 |
| GF26 | Rates fee | Rates enquiry/Statement of rates | Each | NO | $78.75 | $82.50 | $82.50 |
| GF27 | Rates fee | Instalment Plan Admin Fee (3 instalments @ $18.85 each) | Each | NO | $54.00 | $56.55 | $56.55 |
| GF28 | Rates fee | Instalment Interest | Percentage | NO | 5.5% | 5.5% | 5.5% |
| GF29 | Rates fee | Dishonour fee - Aust Post | Each | NO | Cost recovery + $5 | cost recovery + $5.2 | cost recovery + $5.2 |
| GF30 | Rates fee | Dishonour fee - Direct Debit | Each | NO | Cost recovery + $5 | cost recovery + $5.2 | cost recovery + $5.2 |
| GF31 | Rates fee | Payment surcharge Visa & Mastercard | Percentage | NO | 0.37% | 0.01% | 0.01% |
| GF32 | Rates fee | Charge for direct debit & payment arrangement | Each | NO | $50.24 | $48.00 | $48.00 |
| GF33 | Rates fee | Late Payment Interest | Percentage | NO | 11% | 11% | 11% |
| GF34 | Rates fee | Notice of discontinuance of claim documentation preparation | Each (up to) | NO | up to $220 | up to $230.00 | up to $230.00 |
| GF35 | Rates fee | Debt recovery/legal documentation preparation | Each | NO | $85.00 | $89.00 | $89.00 |
| GF36 | Rates fee | Letter of Demand | Each | NO | $21.00 | $22.00 | $22.00 |
| GF37 | Interest Sundry Debtors | Interest on Sundry Debtors over 30 days overdue | Percentage | NO | 11% | 11% | 11% |
| **Land & Property** | | | | | | | |
| LP57 | Occupancy Fee | Key Cutting - Delivery of key | Cost Recovery | NO | $120.75 | $115.00 | $126.50 |
| LP58 | Occupancy Fee | Key Cutting - Officer to arrange collection | Cost Recovery | NO | $210.00 | $199.55 | $219.50 |
| LP59 | Occupancy Fee | Key Cutting - Delivery of key via post | Cost Recovery | NO | $89.25 | $85.00 | $93.50 |
| **Information & Records Management** | | | | | | | |
| IR01 | Freedom of Information Act 1992 | FOI - Application Fee (non personal) | Per Application | YES | $30.00 | $30.00 | $30.00 |
| IR02 | Freedom of Information Act 1992 | FOI - Charge for time dealing with the application (per hour, or pro rata) | Per Hour | YES | $30.00 | $30.00 | $30.00 |
| IR03 | Freedom of Information Act 1992 | FOI - Access time supervised by staff (per hour, or pro rata) | Per Hour | YES | $30.00 | $30.00 | $30.00 |
| IR04 | Freedom of Information Act 1992 | FOI - Photocopying staff time (per hour, or pro rata) | Per Hour | YES | $30.00 | $30.00 | $30.00 |
| IR05 | Freedom of Information Act 1992 | FOI - Photocopy/per page | Per Page | YES | $0.20 | $0.20 | $0.20 |
| IR06 | Freedom of Information Act 1992 | FOI - Transcribing from tape, film or computer (per hour, or pro rata) | Per Hour | YES | $30.00 | $30.00 | $30.00 |
| IR07 | Freedom of Information Act 1992 | FOI - Personal information about the applicant | No Charge | YES | $0.00 | $0.00 | $0.00 |
| IR08 | Freedom of Information Act 1992 | FOI - Duplicating a tape, film, or computer information | Cost Recovery | YES | Actual cost | Actual cost | Actual cost |
| IR09 | Freedom of Information Act 1992 | FOI - Delivery, packaging, and postage | Cost Recovery | YES | Actual cost | Actual cost | Actual cost |
| IR10 | Freedom of Information Act 1992 | FOI - Advance deposit may be required of the estimated charges | Each | YES | $0.25 | $0.30 | $0.30 |
| IR11 | Freedom of Information Act 1992 | FOI - Further advance deposit may be required to meet the charges for dealing with the application | Each | YES | $0.75 | $0.80 | $0.80 |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| **Community Services** | | | | | | | |
| **Positive Ageing** | | | | | | | |
| PA01 | Positive Ageing | Fees for attending activities & events | According To Activity Or Program | NO | Up to $275 | Up to $250 | Up to $275 |
| **Library Services** | | | | | | | |
| LS01 | Photocopying | B&W: A4 - single sided | Per Page | NO | $0.20 | $0.18 | $0.20 |
| LS02 | Photocopying | B&W: A4 - double sided | Per Page | NO | $0.40 | $0.36 | $0.40 |
| LS03 | Photocopying | B&W: A3 - single sided | Per Page | NO | $0.20 | $0.18 | $0.20 |
| LS04 | Photocopying | B&W: A3 - double sided | Per Page | NO | $0.40 | $0.36 | $0.40 |
| LS05 | Photocopying | Colour: A4 - single sided | Per Page | NO | $0.50 | $0.45 | $0.50 |
| LS06 | Photocopying | Colour: A4 - double sided | Per Page | NO | $1.00 | $0.91 | $1.00 |
| LS07 | Photocopying | Colour: A3 - single sided | Per Page | NO | $1.00 | $0.91 | $1.00 |
| LS08 | Photocopying | Colour: A3 - double sided | Per Item | NO | $2.00 | $1.82 | $2.00 |
| LS09 | Photocopying | Laminating - per page A4 | Per Page | NO | $2.00 | $1.82 | $2.00 |
| LS10 | Photocopying | Laminating - per page A3 | Per Page | NO | $3.00 | $2.73 | $3.00 |
| LS11 | Holiday Activities & Workshops | Holiday Activities - Outside performer (per child) as required | Per Day | NO | $2.00 - $5.00 | $2.00 - $5.00 | $2.00 - $5.00 |
| LS13 | Holiday Activities & Workshops | Adult Events and Workshops (Per workshop or session) as required | Per Session | NO | $5.00 - $50.00 | 5.00 - 50.00 | 5.00 - 50.00 |
| LS17 | Room Hire | Training Room Hire Without computer use | Per Hour | NO | $26.25 | $25.00 | $27.50 |
| LS21 | Other | Sale of discarded library stock | Per Item / Per Pack | NO | $0.50 - $10.00 | $0.50 - 10.00 | $0.50 - 10.00 |
| LS22 | Other | Hire of book club book sets - adult sets | Per Set (10 Volumes) | NO | $30.00 | $27.27 | $30.00 |
| LS23 | Other | Local Studies images - commercial use of images | Per Image | NO | $30.00 | $27.27 | $30.00 |
| LS24 | Other | Local studies images - non-commercial use of images | Per Hour | NO | Priced individually | Priced individually | Priced individually |
| LS25 | Other | Library Bus service - non-residents within any of the western suburbs (Subiaco, Claremont, Cottesloe, Peppermint Grove, Mosman Park) | Per Trip | NO | $5.00 | $4.55 | $5.00 |
| **Community Development** | | | | | | | |
| CD01 | Event Assessment | Major Event Assessment Fee (Non-Refundable) | As Per External Events Guide. Non-Refundable | NO | $1,940.00 | $1,845.00 | $2,029.50 |
| CD02 | Event Assessment | Complex Fee-Charging Event Assessment Fee (Non-Refundable) | As Per External Events Guide. Commercial Fee-Charging Only | NO | $1,409.00 | $1,340.00 | $1,474.00 |
| CD03 | Event Assessment | Event Assessment Fee (Non-Refundable) | For All Other Events Requiring Approval, Except Weddings. | NO | $115.00 | $109.55 | $120.50 |
| CD04 | Wedding Assessment | Wedding Assessment Fee - City Of Nedlands Resident | Non-Refundable | NO | $230.00 | $218.64 | $240.50 |
| CD05 | Wedding Assessment | Wedding Assessment Fee - Non City Of Nedlands Resident | Non-Refundable | NO | $700.00 | $665.45 | $732.00 |
| CD06 | Reserve Hire - City Of Nedlands | City of Nedlands - Residents Only | No Charge | NO | $0.00 | $0.00 | $0.00 |
| CD07 | Reserve Hire - City Of Nedlands | Non City Of Nedlands Resident - Community Event Rate | Per Hour | NO | $24.85 | $22.59 | $24.85 |
| CD08 | Reserve Hire - City Of Nedlands | Commercial Event Rate | Per Hour | NO | $71.50 | $68.18 | $75.00 |
| CD09 | Reserve Hire - City Of Nedlands | Commercial Event Rate | Per Day | NO | $421.50 | $400.91 | $441.00 |
| CD10 | Reserve Hire - City Of Nedlands | Commercial Filming Fee | Per Day | NO | $231.00 | $219.55 | $241.50 |
| CD11 | Reserve Hire - City Of Nedlands | Vehicle Access To Reserve Bond | Per Vehicle | NO | $1,000.00 | $1,090.91 | $1,200.00 |
| CD12 | Reserve Hire - City Of Nedlands | Vehicle Access To Reserve Fee | Per Vehicle | NO | $128.00 | $121.82 | $134.00 |
| CD13 | Reserve Hire - City Of Nedlands | Reserve Bond (Fee Charging Commercial Event) | Per Event | NO | $3,000.00 | $3,181.82 | $3,500.00 |
| CD14 | Reserve Hire - City Of Nedlands | Reserve Bond (Non Fee Charging Event) | Per Event | NO | $350.00 | $363.64 | $400.00 |
| CD15 | Reserve Hire - City Of Nedlands | Community Banner Fee | Per Day | NO | $32.00 | $4.36 | $4.80 |
| New - need code | Reserve Hire - City Of Nedlands | Community Banner – Not-for-profit community use | Per Day | NO | $0.00 | $0.00 | $0.00 |
| New - need code | Reserve Hire - City Of Nedlands | Community Banner – All other users | Per Day | NO | $0.00 | $4.36 | $4.80 |
| CD16 | Hall Hire | Hall Hire Individual/Community Group | Per Hour | NO | $40.50 | $38.55 | $42.40 |
| CD17 | Hall Hire | Hall Hire Business/Commercial | Per Hour | NO | $53.00 | $50.45 | $55.50 |
| CD18 | Hall Hire | Hall Hire Individual/Community Group | Per Day | NO | $323.50 | $308.18 | $339.00 |
| CD19 | Hall Hire | Hall Hire Business/Commercial | Per Day | NO | $434.50 | $403.18 | $443.50 |
| CD20 | Hall Hire | MTC Community Centre - Banksia - Kiosk Kitchen | Per Hour | NO | $15.00 | $14.27 | $15.70 |
| CD21 | Hall Hire | MTC Community Centre - Banksia - Kiosk Kitchen | Per Day | NO | $120.00 | $114.09 | $125.50 |
| CD22 | Hall Hire | Storage - Cabinet | Yearly | NO | $127.00 | $120.91 | $133.00 |
| CD23 | Hall Hire | Storage - Non Cabinet | Yearly | NO | $254.00 | $241.36 | $265.50 |
| CD50 | Hall Hire | John Leckie Pavilion - Music/Community Room - Community Use | Per Hour | NO | $23.00 | $21.91 | $24.10 |
| CD51 | Hall Hire | John Leckie Pavilion - Music/Community Room - Community Use | Per Day | NO | $254.00 | $175.00 | $192.50 |
| CD52 | Hall Hire | John Leckie Pavilion - Music/Community Room - Commercial Use | Per Hour | NO | $44.00 | $41.82 | $46.00 |
| CD53 | Hall Hire | John Leckie Pavilion - Music/Community Room - Commercial Use | Per Day | NO | $351.00 | $334.55 | $368.00 |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| CD79 | Hall Hire | Dalkeith Hall - Individual/Community Group | Per Hour | NO | $34.50 | $32.82 | $36.10 |
| CD80 | Hall Hire | Dalkeith Hall - Business/Commercial | Per Hour | NO | $53.00 | $50.45 | $55.50 |
| CD81 | Hall Hire | Dalkeith Hall - Individual/Community Group | Per Day | NO | $277.00 | $263.18 | $289.50 |
| CD82 | Hall Hire | Dalkeith Hall - Business/Commercial | Per Day | NO | $434.50 | $413.18 | $454.50 |
| CD85 | Hall Hire | All hires - Swipe cards/keys - Regular users | Each | NO | $80.00 | $75.91 | $83.50 |
| CD86 | Hall Hire | All change rooms (for Community groups only) | Per Hour | NO | $16.00 | $17.00 | $18.70 |
| CD87 | Hall Hire | All change rooms (for Community groups only) | Per Day | NO | $96.00 | $110.00 | $121.00 |
| CD88 | Bonds | Function Without Alcohol | Per Event | NO | $800.00 | $850.00 | $850.00 |
| CD89 | Bonds | Function with Alcohol (only for incorporated permanent users) | Per Event | NO | $2,000.00 | $2,500.00 | $2,500.00 |
| CD90 | Bonds | Other (Meeting, Classes etc) | Per Event | NO | $200.00 | $250.00 | $250.00 |
| CD91 | Bonds | Casual swipe Cards or Keys - Halls/pavilions/Parks | Per Card/Key | NO | $150.00 | $150.00 | $150.00 |
| CD92 | Bonds | Yamaha C3D Grand Piano - John Leckie Music Centre | Per Event | NO | $900.00 | $950.00 | $950.00 |
| CD93 | Bonds | Specialised Equipment | Per Event | NO | $600.00 | $650.00 | $650.00 |
| CD94 | Bonds | Unauthorised usage penalty | Per Event | NO | $388.64 | $406.36 | $447.00 |
| CD95 | Bonds | After Hours staff call out fee | No Charge | NO | $0.00 | $0.00 | $0.00 |
| CD96 | Bonds | After Hours staff call out fee | No Charge | NO | $0.00 | $0.00 | $0.00 |
| CD97 | Bonds | Special Cleaning fee | Each | NO | $479.50 | $455.91 | $501.50 |
| CD98 | Bonds | After Hours staff call out fee 3hr minimum | Per Hour | NO | $84.00 | $80.00 | $88.00 |
| CD109 | Storage Hire | Community Event Assessment Fee (Non-Refundable) | Per Event | NO | $262.73 | $275.00 | $302.50 |
| **Tresillian Art Centre** | | | | | | | |
| TA01 | Hire | Room Hire - Yoga room | Per Hour | NO | $45.00 | $43.00 | $47.30 |
| TA02 | Hire | Room Hire Craft, Sitting, Front, Veranda or Playcentre room | Per Hour | NO | $37.00 | $35.00 | $38.50 |
| TA03 | Hire | Storage Hire | Per Cupboard, Per Year | NO | $125.00 | $120.00 | $132.00 |
| TA04 | Admin | Photocopy B&W A4 & A3 | Per Page | NO | $0.20 | $0.18 | $0.20 |
| TA05 | Admin | Photocopy Colour A4 | Per Page | NO | $0.50 | $0.45 | $0.50 |
| TA06 | Admin | Photocopy Colour A3 | Per Page | NO | $1.00 | $0.91 | $1.00 |
| TA07 | Exhibition | Exhibition fee (venue hire) - per exhibition booking | Per Exhibition Booking | NO | $955.00 | $1,000.00 | $1,100.00 |
| TA08 | Exhibition | Exhibition fee (venue & curation) | Per Exhibition Booking | NO | $1,725.00 | $1,636.36 | $1,800.00 |
| TA09 | Exhibition | Commission on sale of artworks 30% of total sale price | 30% Commission On Art Sales | NO | 30% | 30% | 30% |
| TA10 | Courses | Course Fees - concession rate 10% discount | Percentage | NO | 10% discount for concession card holders | 10% discount for concession card holders | 10% discount for concession card holders |
| **Sport & Recreation** | | | | | | | |
| SR01 | Facilities | Commercial Tennis Court Hire - Adults (18 Yrs And Over) | Per Hour | NO | $21.00 | $20.00 | $22.00 |
| SR02 | Facilities | Commercial Tennis Court Hire - Juniors (Under 18 Yrs) And Seniors (60+ Yrs) | Per Hour | NO | $14.00 | $13.36 | $14.70 |
| SR03 | Facilities | Permanent Grounds/Lights Key | Fee | NO | $54.50 | $51.82 | $57.00 |
| SR04 | Facilities | Commercial Grounds Hire | Per Hour | NO | $38.00 | $36.09 | $39.70 |
| SR05 | Facilities | Commercial Grounds Hire | Per Day | NO | $248.50 | $289.09 | $318.00 |
| SR06 | Facilities | School Ground Hire - City Of Nedlands Schools (Before 3pm) | Per Hour | NO | $0.00 | $0.00 | $0.00 |
| SR07 | Facilities | School Ground Hire - (Non CoN and CoN Schools After 3pm) | Per Hour | NO | $23.00 | $21.91 | $24.10 |
| SR08 | Facilities | School Ground Hire - (Non CoN) | Per Day | NO | $246.00 | $234.09 | $257.50 |
| SR09 | Facilities | Grounds Hire | Per Hour | NO | $23.00 | $21.91 | $24.10 |
| SR10 | Facilities | Grounds Hire | Per Day | NO | $144.50 | $175.00 | $192.50 |
| SR11 | Facilities | Unauthorised Ground Use Fine | Fee | NO | $325.45 | $340.45 | $374.50 |
| SR12 | Specialised Services | Specialised Services (Per Hour) - Administration Labour | Per Hour | NO | $140.00 | $133.18 | $146.50 |
| SR13 | Specialised Services | Specialised Services (Per Hour) - Rangers - 1 X Person + A Vehicle | Per Hour | NO | $81.00 | $76.82 | $84.50 |
| SR14 | Specialised Services | Specialised Services - Building - 1 X Person + A Vehicle | Per Hour | NO | $81.00 | $76.82 | $84.50 |
| SR15 | Specialised Services | Specialised Services (Per Hour) - Turf (Per Hectare) 19 Mm Hollow Tine Corin | Per Hour | NO | $1,025.00 | $1,636.36 | $1,800.00 |
| SR16 | Specialised Services | Specialised Services - Sports Turf (Per Hectare) 19 Mm Solid Tine Coring | Per Hectare | NO | $885.00 | $1,181.82 | $1,300.00 |
| SR17 | Specialised Services | Specialised Services - Sports Turf (Per Hectare) - Overseed Cool Season Grass | Per Hectare | NO | $1,940.00 | $1,845.00 | $2,029.50 |
| SR18 | Specialised Services | Specialised Services - Sports Turf - Cool Season Grass Seed Supply | Per Hectare | NO | Cost Recovery | Cost Recovery | Cost Recovery |
| SR19 | Specialised Services | Specialised Services - Sports Turf (Per Hectare)- Fertiliser Application | Per Hectare | NO | $147.00 | $200.00 | $220.00 |
| SR20 | Specialised Services | Specialised Services - Sports Turf - Fertiliser Supply | Per Hectare | NO | Cost Recovery | Cost Recovery | Cost Recovery |
| SR21 | Specialised Services | Specialised Services - Sports Turf (Per Hectare) - Spread, Level Sand (Top Dress) | Per Hectare | NO | $1,520.00 | $1,545.45 | $1,700.00 |
| SR22 | Specialised Services | Specialised Services - Sports Turf - Sand Supply For Top Dress | Per Hectare | NO | Cost Recovery | Cost Recovery | Cost Recovery |
| SR23 | Specialised Services | Specialised Services - Sports Turf - Replace Turf | Per Hectare | NO | Cost Recovery | Cost Recovery | Cost Recovery |
| SR24 | Specialised Services | Specialised Services - Sports Turf (Per Hectare) Apply Pesticides/Turf Products | Per Hectare | NO | $177.00 | $227.27 | $250.00 |
| SR25 | Specialised Services | Specialised Services - Sports Turf - Supply Pesticides/Turf Products | Per Hectare | NO | Cost Recovery | Cost Recovery | Cost Recovery |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| SR26 | Bore maintenance | Contribution To Bore Maintenance - Dalkeith Nedlands Bowling Club | Per Agreement | NO | $1,207.00 | $1,147.73 | $1,262.50 |
| SR27 | Bore maintenance | Contribution To Bore Maintenance - Hollywood Subiaco Bowling Club | Per Agreement | NO | $1,205.00 | $1,145.91 | $1,260.50 |
| SR28 | Bore maintenance | Contribution To Bore Maintenance - Dalkeith Tennis Club | Per Agreement | NO | $2,406.00 | $2,287.73 | $2,516.50 |
| SR29 | Bore maintenance | Contribution To Bore Maintenance - Nedlands Tennis Club | Per Agreement | NO | $1,207.00 | $1,147.73 | $1,262.50 |
| SR30 | Bore maintenance | Contribution To Bore Maintenance - Allen Park Tennis Club | Per Agreement | NO | $2,406.00 | $2,287.73 | $2,516.50 |
| SR31 | Bore maintenance | Contribution To Bore Maintenance - Nedlands Croquet Club | Per Agreement | NO | $1,207.00 | $1,147.73 | $1,262.50 |
| SR32 | Facilities | Sports Club Ground Hire - Fixtures - (Senior) | Per Day | NO | $40.50 | $38.55 | $42.40 |
| SR33 | Facilities | Sports Club Ground Hire - Fixtures - (Junior) | Per Day | NO | $20.00 | $19.00 | $20.90 |
| SR34 | Facilities | Sports Club Ground Hire - Training - (Senior) | Per Hour | NO | $9.00 | $8.55 | $9.40 |
| SR35 | Facilities | Sports Club Ground Hire - Training - (Junior) | Per Hour | NO | $5.00 | $4.73 | $5.20 |
| SR36 | Facilities | Rugby Goals (Senior) | Per Season | NO | $2,113.50 | $2,009.55 | $2,210.50 |
| SR37 | Facilities | Rugby Goals (Junior) | Per Season | NO | $1,055.50 | $1,003.64 | $1,104.00 |
| SR38 | Facilities | Aussie Rules Goals (Senior) | Per Season | NO | $2,593.00 | $2,465.91 | $2,712.50 |
| SR39 | Facilities | Aussie Rules Goals (Junior) | Per Season | NO | $1,296.00 | $1,232.27 | $1,355.50 |
| SR40 | Facilities | Hockey Goals (Senior) | Per Season | NO | $539.50 | $513.18 | $564.50 |
| SR41 | Facilities | Hockey Goals (Junior) | Per Season | NO | $270.50 | $257.27 | $283.00 |
| SR42 | Facilities | Soccer Goals (Senior) | Per Season | NO | $1,605.50 | $1,526.82 | $1,679.50 |
| SR43 | Facilities | Soccer Goals (Junior) | Per Season | NO | $805.00 | $765.45 | $842.00 |
| SR44 | Facilities | Charles Court Reserve Sports Light Use - Rugby Area (Senior) | Per Hour | NO | $7.00 | $6.64 | $24.20 |
| SR45 | Facilities | Charles Court Reserve Sports Light Use - Rugby Area (Junior) | Per Hour | NO | $3.50 | $3.36 | $12.10 |
| SR46 | Facilities | Charles Court Reserve Sports Light Use - Soccer Area (Senior) | Per Hour | NO | $4.50 | No charge | No charge |
| SR47 | Facilities | Charles Court Reserve Sports Light Use - Soccer Area(Junior) | Per Hour | NO | $2.30 | No charge | No charge |
| SR48 | Facilities | Melvista Oval Sports Light Use (Senior) | Per Hour | NO | $18.50 | $17.64 | $19.40 |
| SR49 | Facilities | Melvista Oval Sports Light Use (Junior) | Per Hour | NO | $8.50 | $8.09 | $9.70 |
| SR50 | Facilities | David Cruickshank Reserve sports Light Use (Senior) | Per Hour | NO | $8.00 | $7.64 | $19.40 |
| SR51 | Facilities | David Cruickshank Reserve sports Light Use (Junior) | Per Hour | NO | $4.00 | $3.82 | $9.70 |
| SR52 | Facilities | Mt Claremont Oval Sports Light Use (Senior) | Per Hour | NO | $6.00 | $5.73 | $8.50 |
| SR53 | Facilities | Mt Claremont Oval Sports Light Use (Junior) | Per Hour | NO | $3.00 | $2.82 | $4.25 |
| SR54 | Facilities | Allen Park Upper Oval Sports Light Use (Senior) | Per Hour | NO | $15.00 | $14.27 | $24.20 |
| SR55 | Facilities | Allen Park Upper Oval Sports Light Use (Junior) | Per Hour | NO | $8.50 | $8.09 | $12.10 |
| SR56 | Facilities | Allen Park Lower Oval Sports Light Use (Senior) | Per Hour | NO | $15.00 | $14.27 | $19.40 |
| SR57 | Facilities | Allen Park Lower Oval Sports Light Use (Junior) | Per Hour | NO | $8.50 | $8.09 | $9.70 |
| SR58 | Facilities | College Park Upper Oval Sports Light Use (Senior) | Per Hour | NO | $10.50 | $10.00 | $14.50 |
| SR59 | Facilities | College Park Upper Oval Sports Light Use (Junior) | Per Hour | NO | $5.50 | $5.27 | $7.30 |
| SR60 | Facilities | College Park Lower Oval Sports Light Use (Senior) | Per Hour | NO | $8.00 | $7.64 | $19.40 |
| SR61 | Facilities | College Park Lower Oval Sports Light Use (Junior) | Per Hour | NO | $4.00 | $3.82 | $9.70 |
| SR62 | Facilities | Highview Oval Sports Light Use (Senior) | Per Hour | NO | $25.50 | $24.27 | $33.00 |
| SR63 | Facilities | Highview Oval Sports Light Use (Junior) | Per Hour | NO | $13.00 | $12.36 | $16.50 |
| SR64 | Facilities | Initial Set Up And Line Marking Per Sport (Senior) | Per Field | NO | $358.00 | COA | COA |
| SR65 | Facilities | Initial Set Up And Line Marking Per Sport (Junior) | Per Field | NO | $179.00 | COA | COA |
| **Planning & Development** | | | | | | | |
| **Statutory Planning** | | | | | | | |
| SP01 | Statutory Planning | Development Application Fee - Not more than $50,000 | Per Application | YES | $147.00 | $147.00 | $147.00 |
| SP02 | Statutory Planning | Development Application Fee - More than $50,000 but not more than $500,000 | Per Application | YES | 0.32% of estimated cost of development | 0.32% of estimated cost of development | 0.32% of estimated cost of development |
| SP03 | Statutory Planning | Development Application Fee More than $500,000 but not more than $2.5 million | Per Application | YES | $1,700 plus 0.257% for every $1 in excess of $500,000 | $1,700 plus 0.257% for every $1 in excess of $500,000 | $1,700 plus 0.257% for every $1 in excess of $500,000 |
| SP04 | Statutory Planning | Development Application Fee - More than $2.5 million but not more than $5 million | Per Application | YES | $7,161 plus 0.206% for every $1 in excess of $2,500,000) | $7,161 plus 0.206% for every $1 in excess of $2,500,000) | $7,161 plus 0.206% for every $1 in excess of $2,500,000) |
| SP05 | Statutory Planning | Development Application Fee -(e)More than $5 million but not more than $21.5 million | Per Application | YES | $12,633 plus 0.123% for every $1 in excess of $5,000,000) | $12,633 plus 0.123% for every $1 in excess of $5,000,000) | $12,633 plus 0.123% for every $1 in excess of $5,000,000) |
| SP06 | Statutory Planning | Development Application Fee - More than $21.5 million | Per Application | YES | $34,196.00 | $34,196.00 | $34,196.00 |
| SP07 | Statutory Planning | Subdivision clearance application | Per Application For Up To 5 Lots | YES | $73 per lot | $73 per lot | $73 per lot |
| SP08 | Statutory Planning | Subdivision clearance application | Per Application For 6 To 195 Lots | YES | $73 per lot for first 5 lots and then $35 per lot | $73 per lot for first 5 lots and then $35 per lot | $73 per lot for first 5 lots and then $35 per lot |
| SP09 | Statutory Planning | Subdivision clearance application for more than 195 lots | Per Application More Than 195 Lots | YES | $7,393.00 | $7,393.00 | $7,393.00 |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| SP10 | Statutory Planning | Structure Plan / precinct plan / local development plan (or similar) - new or amendment (private preparation) | Per Application (Deposit On Lodgement) | YES | Estimate payable in advance per Planning and Development Regulations | Estimate payable in advance in accordance with Planning and Development Regulations | Estimate payable in advance in accordance with Planning and Development Regulations |
| SP11 | Statutory Planning | Change of Use / Continuation of Non-Conforming Use | Initial Application Where Use Has Not Commenced | YES | $295.00 | $295.00 | $295.00 |
| SP12 | Statutory Planning | Change of Use / Continuation of Non-Conforming Use (Retrospective) | Retrospective Application Where Use Has Commenced | YES | $885.00 | $885.00 | $885.00 |
| SP13 | Statutory Planning | Home Business Initial Application | Initial Application Where Use Has Not Commenced | YES | $222.00 | $222.00 | $222.00 |
| SP14 | Statutory Planning | Home Business Initial Application (Retrospective) | Retrospective Application Where Use Has Commenced | YES | $666.00 | $666.00 | $666.00 |
| SP15 | Statutory Planning | Home Business renewal (per annum) | Per Application Where Made Before The Approval Expires | YES | $73.00 | $73.00 | $73.00 |
| SP16 | Statutory Planning | Home Business renewal (per annum) (expired) | Per Application Where Made After The Approval Expires | YES | $219.00 | $219.00 | $219.00 |
| SP17 | Statutory Planning | Development Application Fee | Per Application Where Works And/Or Use Have Commenced Without Approval | YES | Fee payable for the application PLUS, by way of penalty, TWICE the application fee. | Fee payable for the application PLUS, by way of penalty, TWICE the application fee. | Fee payable for the application PLUS, by way of penalty, TWICE the application fee. |
| SP18 | Statutory Planning | Local Planning Scheme Text | Per Copy | YES | $83.00 | $75.50 | $75.50 |
| SP19 | Statutory Planning | Preliminary Planning Assessment | Per Assessment | YES | $538.50 | $489.50 | $489.50 |
| SP20 | Statutory Planning | Fee for issuing final demand for the payment of a Planning Infringement Notice | Per Demand | YES | $23.00 | $20.90 | $20.90 |
| SP21 | Statutory Planning | Design Review Panel Application | Per 2 Panel Reviews Plus Chair Review | NO | $6,121.50 | $5,820.91 | $6,403.00 |
| SP22 | Statutory Planning | Design Review Panel Additional Meeting | Per Additional Meeting With 4 Panel Members | NO | $2,090.50 | $1,987.73 | $2,186.50 |
| SP23 | Statutory Planning | Design Review Panel Additional Meeting | Per Additional Meeting With 5 Panel Members | NO | $2,570.00 | $2,443.64 | $2,688.00 |
| SP24 | Statutory Planning | Advertising Standard Applications where more than 10 letters are required to meet advertising requirements for application. | Per Application | NO | $262.50 | $249.09 | $274.00 |
| SP25 | Statutory Planning | Determining an application to amend or cancel an approved development application | Per Application | YES | $295.00 | $295.00 | $295.00 |
| SP26 | Statutory Planning | Scheme Amendment (private preparation) | Per Application (Deposit On Lodgement) | YES | Estimate payable in advance per Planning and Development Regulations | Estimate payable in advance in accordance with Planning and Development Regulations | Estimate payable in advance in accordance with Planning and Development Regulations |
| SP27 | Statutory Planning | Amendment / Plan assessment - Director/Council Planner | Per Hour | YES | $88.00 | $88 per hour | $88 per hour |
| SP28 | Statutory Planning | Amendment / Plan assessment - Planning Officer or other technical officer | Per Hour | YES | $36.86 | $36.86 per hour | $36.86 per hour |
| SP29 | Statutory Planning | Issue of Zoning Certificate | Per Application | YES | $73.00 | $73.00 | $73.00 |
| SP30 | Statutory Planning | Issue of Written Planning Advice | Per Application | YES | $73.00 | $73.00 | $73.00 |
| SP31 | Statutory Planning | Design Review Panel Chair Fee | Per Hour | NO | $275.00 | $261.36 | $287.50 |
| SP32 | Statutory Planning | Advertising Complex Applications | Per Application | NO | $895.00 | $850.91 | $936.00 |
| SP33 | Statutory Planning | Amendment / Plan assessment - Administration Officer | Per Hour | YES | $30.20 | $30.20 per hour | $30.20 per hour |
| SP34 | Statutory Planning | Amendment / Plan assessment - Manager/Senior Planner | Per Hour | YES | $66.00 | $66 per hour | $66 per hour |
| SP35 | Statutory Planning | Section 40 certificate | Per Application | YES | $115.00 | $115.00 | $115.00 |
| SP36 | Statutory Planning | Deemed-to-Comply Check | Per Application | YES | $295.00 | $295.00 | $295.00 |
| SP37 | Statutory Planning | Design Review Panel Member Fee | Per Hour | NO | $248.50 | $236.36 | $260.00 |
| SP38 | Statutory Planning | Property Settlement Questionnaire Response | Per Application | YES | $73.00 | $73.00 | $73.00 |
| **Building Services** | | | | | | | |
| BS01 | Certified Application for a building permit | Certified application for building work for a Class 1 or Class 10 building or incidental structure (s.16(1)) | The Estimated Value Of The Building Work Per Application | YES | 0.19% of the estimated value of the building work, but not less than $110 | 0.19% of the estimated value of the building work, but not less than $110 | 0.19% of the estimated value of the building work, but not less than $110 |
| BS02 | Certified Application for a building permit | Certified application for building work for a Class 2 to Class 9 building or incidental structure (s.16(1)) | The Estimated Value Of The Building Work Per Application | YES | 0.19% of the estimated value of the building work, but not less than $110 | 0.19% of the estimated value of the building work, but not less than $110 | 0.19% of the estimated value of the building work, but not less than $110 |
| BS03 | Uncertified application for a building permit | Uncertified application for building work for a Class 1 to Class 10 building or incidental structure (s.16(1)) | The Estimated Value Of The Building Work Per Application | YES | 0.32% of the estimated value of the building work, but not less than $110 | 0.32% of the estimated value of the building work, but not less than $110 | 0.32% of the estimated value of the building work, but not less than $110 |
| BS04 | Application for a demolition permit | Application for demolition work in respect of a Class 1 or Class 10 building or incidental structure (s.16(1)) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS05 | Application for a demolition permit | Application for demolition work for a Class 2 to Class 9 building or incidental structure (s.16(1)) | Per Application | YES | $110 for each story of the building | $110 for each story of the building | $110 for each story of the building |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| BS06 | Application to extend the time of a building or demolition permit | Application to extend the time during which a building or demolition has effect (s. 32(3)(f)) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS07 | Application for an occupancy permit | Application for occupancy permit for a completed building (s.46) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS08 | Application for a temporary occupancy permit | Application for a temporary occupancy for an incomplete building (s.47) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS09 | Application to modify and occupancy permit | Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS10 | Application to replace occupancy permit for change of building use | Application for a replacement occupancy permit for permanent change of the building's use classification (s.49) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS11 | Application for occupancy permit or building approval certificate for registration of strata | 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 | YES | $11.60 for each strata unit covered by the application, but not less than $115 | $11.60 for each strata unit covered by the application, but not less than $115 | $11.60 for each strata unit covered by the application, but not less than $115 |
| BS12 | Application for occupancy permit for unauthorised work | Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2)) | Estimated Value Of The Unauthorised Work Per Application | YES | 0.18% of the estimated value of the unauthorised work, but not less an $110 | 0.18% of the estimated value of the unauthorised work, but not less an $110 | 0.18% of the estimated value of the unauthorised work, but not less an $110 |
| BS13 | Application for a building approval certificate for unauthorised work | Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3)) | Estimated Value Of The Unauthorised Work Per Application | YES | 0.38% of the estimated value of the unauthorised work, but not less than $110 | 0.38% of the estimated value of the unauthorised work, but not less than $110 | 0.38% of the estimated value of the unauthorised work, but not less than $110 |
| BS14 | Application to replace occupancy permit for an existing building | Application to replace an occupancy permit for an existing building (s.52(1)) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS15 | Application for a building approval certificate for unauthorised work on existing building | Application for a building approval certificate for an existing building where unauthorised work has been done (s.52(2)) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS16 | Application to extend the time of an occupancy permit or building approval certificate | Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a)) | Per Application | YES | $110.00 | $110.00 | $110.00 |
| BS17 | Application to amend builders name or previously approved works | Application to amend a Building Permit either to change a builders name without any change to building works OR amend previously approved works | Per Application | YES | $159.00 | $159.00 | $159.00 |
| BS18 | Application to use a battery powered smoke alarm | Approval to use a battery powered smoke alarm | Per Application | YES | $179.40 | $179.50 | $179.50 |
| BS19 | Mandatory 4 yearly swimming pool inspection | Mandatory 4 yearly swimming pool inspection | Per Year | YES | $78.00 | $78.00 | $78.00 |
| BS20 | Request for non programmed swimming pool inspection | Non programmed swimming pool inspection | Per Inspection | NO | $120.00 | $125.50 | $125.50 |
| BS21 | Property File Retrieval | Copies of House Plans - Includes up to 2 x A1 drawings, extra copies at normal photocopy cost | Per Application | NO | $105.78 | $110.50 | $110.50 |
| BS22 | Application to use a verge and/or thoroughfare | Site Management Plan administration fee | Per Application | NO | $165.00 | $172.50 | $172.50 |
| BS23 | Application to use a verge and/or thoroughfare | Work Zone rental fee | Per Application | NO | $5.5/ m2 / month | $5.75/ m2 / month | $5.75/ m2 / month |
| BS24 | Application to use a verge and/or thoroughfare | Verge Inspection fee - prior and after works to determine status of infrastructure. | Per Application | NO | $194.00 | $203.00 | $203.00 |
| BS25 | Construction Bond | Minimum bond to cover possible damage applied to verge use permits where no work zone is required | Per Application | NO | $2,040.00 | $2,134.00 | $2,134.00 |
| BS26 | Infrastructure Bond | Bond to cover damage to council infrastructure and assets within work zone area for verge use permits | Per Application | NO | Frontage x $80/lm + $213 Footpath/Pavement/Parking Area x $110/m2 + $661 | Frontage x $80/lm + $213 Footpath/Pavement/Parking Area x $110/m2 + $661 | Frontage x $80/lm + $213 Footpath/Pavement/Parking Area x $110/m2 + $661 |
| BS27 | Street Tree Bond | Bond to cover damage to council street trees within work zone area for verge use permits | Per Application | NO | $1658 per tree | $1658 per tree | $1658 per tree |
| BS28 | Arborist fee | Arborist fee | Per Report | NO | $500.00 | $475.45 | $523.00 |
| BS29 | Shared Services Provision | Coordinator Building Approvals | Per Hour | NO | $190.50 | $181.36 | $199.50 |
| BS30 | Shared Services Provision | Development Compliance Officer | Per Hour | NO | $148.00 | $140.91 | $155.00 |
| BS31 | Shared Services Provision | Building Surveyor | Per Hour | NO | $157.00 | $149.09 | $164.00 |
| BS32 | Shared Services Provision | Administration Officer | Per Hour | NO | $127.00 | $120.91 | $133.00 |
| BS33 | Application to use a verge and/or thoroughfare | Application administration fee | Per Application | NO | $133.50 | $139.50 | $139.50 |
| BS34 | New Pool Inspection Fee | New Pool Inspection Fee | Per Inspection | YES | $312.00 | $312.00 | $312.00 |
| **Environmental Health** | | | | | | | |
| EH01 | Outdoor Dining - New Application Outdoor Dining Licence | Trading in Public Places Local Law application fee for outdoor dining | On application | NO | $185.00 | $193.50 | $193.50 |
| EH02 | Outdoor Dining - Installation of Trading Boundary Markers | Trading in Public Places Local Law fee for the installation of boundary marking plates to delineate the licenced outdoor dining area | On application | NO | $236.00 | $247.00 | $247.00 |
| EH03 | Outdoor Dining - Application for Renewal of Licence | Trading in Public Places Local Law fee for the renewal of an outdoor dining licence | Per year | NO | $98.00 | $102.50 | $102.50 |
| EH04 | Outdoor Dining - Application for Transfer of Licence | Trading in Public Places Local Law fee for the transfer of an outdoor dining licence | Per year | NO | $98.00 | $102.50 | $102.50 |
| EH05 | Street Trading - Licence Application fee | Trading in Public Places Local Law application fee for Street Trading - Per day (Total 3 consecutive days maximum) | Per day (total 3 consecutive days maximum) | NO | $72.00 | $75.50 | $75.50 |
| EH06 | Street Trading - Licence Application fee | Trading in Public Places Local Law application fee for Street Trading - Per week | Per week | NO | $231.00 | $241.50 | $241.50 |
| EH07 | Street Trading - Licence Application fee | Trading in Public Places Local Law application fee for Street Trading - Annually | Per year | NO | $1,756.00 | $1,837.00 | $1,837.00 |
| EH08 | Street Entertainer or Performer - Application fee | Trading in Public Places Local Law fee for street entertainers and performers | Per day | NO | $36.00 | $37.70 | $37.70 |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| EH09 | Street Market - Mt Claremont Farmers' Market Licence Application fee | Trading in Public Places Local Law application fee for Street Markets | Per year | NO | $3,820.00 | $3,995.50 | $3,995.50 |
| EH10 | Street Trading - Street Market Trader Application Fee | Trading in Public Places Local Law application fee for Street Market traders | Once off | NO | $90.00 | $94.00 | $94.00 |
| EH11 | Food Business - Notification fee | Food Act Food Business Notification Fee | Once off | NO | $90.00 | $94.00 | $94.00 |
| EH12 | Food Business - Registration fee | Food Act Food Business Registration Fee | Once off | NO | $280.00 | $293.00 | $293.00 |
| EH13 | Food Business - Exempted Food Business Registration | Food Act exempts fundraising, community and charitable organisations | Once off | YES | $0.00 | $0.00 | $0.00 |
| EH14 | Food Business - Settlement Enquiry Report Fee | Written report on food premises to settlement agent or prospective buyer based on most recent health inspection with more than 10 business days prior to scheduled settlement date. | Per report | NO | $103.00 | $81.00 | $81.00 |
| EH15 | Food Business - Property Settlement Food Premises Report fee | Written report on food premises to settlement agent with less than 7 days notice based on most recent health inspection | Per report | NO | $134.00 | $140.00 | $140.00 |
| EH16 | Food Business - Overdue Annual Surveillance fee | The fee imposed on a food business proprietor for an overdue annual surveillance fee | Per month overdue | NO | $72.00 | $75.50 | $75.50 |
| EH17 | Food Business - Food Safety Program Assessment Verification fee | The fee imposed for the City to verify a food business's food safety program | Per assessment | NO | $616.00 | $644.50 | $644.50 |
| EH18 | Follow up assessment Technical Report review fee | The fee imposed for a subsequent review of a technical document by the Health and Compliance department | Per assessment | NO | $141.00 | $134.09 | $147.50 |
| EH19 | Annual Surveillance fee - High Risk Food Business | Annual Surveillance and Inspection fee for High Risk Food Businesses (calculated pro rata on a monthly basis for any period prior to June 30) | Per year | NO | $719.00 | $752.00 | $752.00 |
| EH20 | Annual Surveillance fee - High Risk Food Business with a verified Food Safety Program and DoH Audits | Fee used when a verified Food Safety Program and min of 1 Food Safety Audit by approved auditor is provided. min pro rata monthly fee 50% of HRisk Fee | Per year | NO | $462.00 | $567.00 | $567.00 |
| EH21 | Annual Surveillance fee - High Risk Food Business with Substantial Satellite Kitchen(s) | Fee used where there are multiple kitchens at the site under the control of the HR food business (pro rata calc. on a monthly basis prior to 30 June | Per year | NO | $924.00 | $752.07 + ($81 x number of additional kitchens) | $752.07 + ($81 x number of additional kitchens) |
| EH22 | Additional Classification Surveillance and Inspection fee with verified Food Safety Program, DoH Audits | Fee used when additional classifications exist with a verified Food Safety Program and min of 1 Food Safety Audit by approved auditor is provided. | Per year | NO | $0.00 | $0.00 | $0.00 |
| EH23 | Annual Surveillance fee - Medium Risk Food Business | Annual Surveillance fee for Medium Risk Food Businesses except for seasonal sporting clubs with medium risk food business licences (calculated pro rata on a monthly basis for any period prior to June 30 | Per year | NO | $308.00 | $322.00 | $322.00 |
| EH24 | Annual Surveillance fee - Medium Risk Food Business with Substantial Satellite Kitchen(s) | Fee used where there are multiple kitchens at the site under the control of the MR food business (pro rata calc. on a monthly basis prior to 30 June | Per year | NO | $390.00 | $322.17 + ($81 x x number of additional kitchens) | $322.17 + ($81 x x number of additional kitchens) |
| EH25 | Annual Surveillance fee - Low Risk Food Business | Annual Surveillance fee for Low Risk Food Businesses (calculated pro rata on a monthly basis for any period prior to June 30 | Per year | NO | $154.00 | $161.00 | $161.00 |
| EH26 | Annual Surveillance fee - Very Low Risk Food Business | Annual Surveillance fee for Charitable Food Business, Sport clubs, P&C Canteens and Social Clubs | Per year | YES | $0.00 | $0.00 | $0.00 |
| EH27 | Public Building - Medium Risk Public Building Surveillance Fee | Medium Risk Public Building Surveillance Fee (calculated pro rata on a monthly basis for any period prior to June 30) | Per year | NO | $164.00 | $171.50 | $171.50 |
| EH28 | Public Building - High Risk Public Building Surveillance Fee | High Risk Public Building Surveillance Fee (calculated pro rata on a monthly basis for any period prior to June 30) | Per year | NO | $308.00 | $322.00 | $322.00 |
| EH29 | Public Building - Form One Application Permanent Building | Public Building Form One Application Permanent Building | On application | YES | $467.00 | $467.00 | $467.00 |
| EH30 | Public Building - Form One Application Event < or = 49 | Public Building Form One Application Event < or = 49 | On application | NO | $0.00 | $0.00 | $0.00 |
| EH31 | Public Building - Form One Application Event 50 or = 999 | Public Building Form One Application Event 50 or = 999 | On application | YES | $180.00 | $180.00 | $180.00 |
| EH32 | Public Building - Form One Application Event 1000 - 4999 | Public Building Form One Application Event 1000 - 4999 | On application | YES | $467.00 | $467.00 | $467.00 |
| EH33 | Public Building - Form One Application Event > or = 5000 | Public Building Form One Application Event > or = 5000 | On application | YES | $871.00 | $871.00 | $871.00 |
| EH34 | Public Building - Form One Application Permanent Building max 50 persons and Not for Profit/Charity | Public Building Form One Application Permanent Building max 50 persons and Not for Profit / Charity | On application | NO | $236.00 | $247.00 | $247.00 |
| EH35 | Public Building - Form One Application not for profit or charitable organisation Event 51 or = 999 | Public Building Form One Application not for profit or charitable organisation Event 51 or = 999 | On application | NO | $82.00 | $86.00 | $86.00 |
| EH36 | Public Building - Form One Application not for profit or charitable organisation Event 1000 - 4999 | Public Building Form One Application not for profit or charitable organisation Event 1000 - 4999 | On application | NO | $226.00 | $236.50 | $236.50 |
| EH37 | Public Building - Form Three Application to Vary Certificate of Approval | Public Building Form Three Application to Vary Certificate of Approval | On application | NO | $154.00 | $161.00 | $161.00 |
| EH38 | Onsite Wastewater System - Local Government Application Fee Onsite Wastewater Disposal | Local Government Application Fee Onsite Wastewater Disposal | On application | YES | $118.00 | $118.00 | $118.00 |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

Effective Date: 12/08/2026

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| EH39 | Onsite Wastewater System - Grant of a Permit to Use Apparatus for Onsite Wastewater Disposal | Fee for the Grant of a Permit to Use Apparatus for Onsite Wastewater Disposal | On application | YES | $118.00 | $118.00 | $118.00 |
| EH40 | Onsite Wastewater System - Local Government Report Fee for Onsite Wastewater Disposal | Local Government Report Fee for Onsite Wastewater Disposal | On application | NO | $134.00 | $140.00 | $140.00 |
| EH41 | Noise - Out of Hours Construction Work Application Reg 13 > 7 days notice | Noise Reg 13 Application Assessment > 7 Days notice | On application | NO | $175.00 | $183.00 | $183.00 |
| EH42 | Noise - Out of Hours Construction Work Application Reg 13 3-7 days notice | Noise Reg 13 Application Assessment 3-7 Days notice | On application | NO | $257.00 | $324.00 | $324.00 |
| EH43 | Noise - Waste Collection & Other Works Reg14A(7) Application for Approval of a Noise Management Plan | Application for approval of noise management plan submitted under sub regulation 3 | On application | NO | $500.00 | $523.00 | $523.00 |
| EH44 | Noise - Noise Monitoring Fee | Noise Monitoring Fee - Fee is per officer per hour. Where monitoring occurs after hours, two officers are required. | On application | NO | $238.00 | $226.36 | $249.00 |
| EH45 | Noise - Non-complying Event Application Fee >60 days prior to event | Non-complying Event Application Fee Reg18(6) >60 days to event | On application | YES | $1,000.00 | $1,000.00 | $1,000.00 |
| EH46 | Noise - Non-complying Event Application Fee 59-21 days prior to event | Non-complying Event Application Fee Reg18 59-21 days to event, 125% of application fee | On application | YES | $1,250.00 | $1,250.00 | $1,250.00 |
| EH47 | Noise - Approved Venue Application fee determined by CEO up to $15000 | Approved Venue Application fee Reg19B - maximum fee | On application | YES | $15,000.00 | $15,000.00 | $15,000.00 |
| EH48 | Noise - Non-complying Event Application Fee <21 days prior to event | Non-complying Event Application Fee Reg18 < 21 days to event, 125% of application fee (Application may be declined by CEO) | On application | YES | $1,250.00 | $1,250.00 | $1,250.00 |
| EH49 | Noise - Notifiable Event at an approved Venue Late fee 59-21 days prior, Reg19D | Notifiable Event at an approved Venue Late fee Application only accepted with late fee | On application | NO | $500.00 | $523.00 | $523.00 |
| EH50 | Noise - Overtime Rate for Charitable and not for profit events only | Overtime Rate for Charitable and not for profit events Reg 18(8) - maximum fee | On application | NO | $1,243.00 | $1,181.82 | $1,300.00 |
| EH51 | Noise - Notifiable Event at an approved Venue Late fee < 21 days prior, Reg19D | Notifiable Event at an approved Venue Late fee Application only accepted if CEO agrees to exceptional circumstances | On application | NO | $500.00 | $523.00 | $523.00 |
| EH52 | Food Business - Spoilt Food Disposal Certificate fee | Spoilt Food Disposal Certificate fee | On application | NO | $159.00 | $166.50 | $166.50 |
| EH53 | Food Business - Supervised Disposal of Food following equipment breakdown fee | Supervised Disposal of Food following equipment breakdown fee - Per hour and per officer | Per hour | NO | $175.00 | $166.36 | $183.00 |
| EH54 | Skin Penetration Establishment - New Establishment Notification Fee | Skin Penetration New Establishment Notification Fee | Per application | NO | $226.00 | $236.50 | $236.50 |
| EH55 | Liquor Control - Liquor Control Act S39 Certificate Fee | Liquor Control Act S39 Certificate Fee | Per application | NO | $257.00 | $269.00 | $269.00 |
| EH56 | Gaming and Wagering - Gaming and Wagering Commission Act S55 Certificate Fee | Gaming and Wagering Commission Act S55 Certificate Fee | Per application | NO | $257.00 | $269.00 | $269.00 |
| EH57 | Administration - Certificate Replacement Fee | Certificate Replacement fee for all health and street trading certificates issued by the City | Per certificate | NO | $62.00 | $65.00 | $65.00 |
| EH58 | Administration - Provide copy of onsite effluent system plans | Provide copy of onsite effluent system plans if available | Per set of plans | NO | $62.00 | $65.00 | $65.00 |
| EH59 | Aquatic Facility - Annual Fee for Aquatic Facility Water Sampling (1 Water Body) | Annual Fee for Aquatic Facility Water Sampling (1 Water Body) | Per year | NO | $339.00 | $354.50 | $354.50 |
| EH60 | Aquatic Facility - Annual Fee for Aquatic Facility Water Sampling (2 Water Bodies) | Annual Fee for Aquatic Facility Water Sampling (2 Water Bodies) | Per year | NO | $442.00 | $462.50 | $462.50 |
| EH61 | Aquatic Facility - Annual Fee for Aquatic Facility Water Sampling (3 Water Bodies) | Annual Fee for Aquatic Facility Water Sampling (3 Water Bodies) | Per year | NO | $544.00 | $569.00 | $569.00 |
| EH62 | Aquatic Facility - Annual Fee for Aquatic Facility Water Sampling (4 or more Water Bodies) | Annual Fee for Aquatic Facility Water Sampling (4 or more Water Bodies) | Per year | NO | $647.00 | $677.00 | $677.00 |
| EH63 | Aquatic Facility - Aquatic Facility Resampling Fee for Unsatisfactory Results | Aquatic Facility Resampling Fee for Unsatisfactory Results | Per attendance | NO | $130.00 | $123.64 | $136.00 |
| EH64 | Health Premises - Skin Penetration Establishment Annual Surveillance Fee | Skin Penetration Premises Annual Surveillance Fee | Per year | NO | $180.50 | $171.82 | $189.00 |
| EH65 | Lodging House - Annual Renewal Fee | Lodging House Annual Renewal Fee | Per year | NO | $267.00 | $279.50 | $279.50 |
| EH66 | Bee Keeping - Application Fee | Bee Keeping Application Fee | Per application | NO | $308.00 | $322.00 | $322.00 |
| EH67 | Shared Services - Coordinator Environmental Health | Coordinator Environmental Health Shared Services Fee | Per hour | NO | $159.00 | $151.36 | $166.50 |
| EH68 | Shared Services - Senior Environmental Health Officer | Senior Environmental Health Officer Shared Services Fee | Per hour | NO | $153.00 | $145.45 | $160.00 |
| EH69 | Shared Services - Environmental Health Officer | Environmental Health Officer Shared Services Fee | Per hour | NO | $147.50 | $140.45 | $154.50 |
| EH70 | Shared Services - Environmental Health Technician | Environmental Health Technician Shared Services Fee | Per hour | NO | $141.00 | $134.09 | $147.50 |
| EH71 | Shared Services - Administration Officer | Administration Officer Shared Services Fee | Per hour | NO | $135.50 | $128.64 | $141.50 |
| EH72 | Shared Services - Licenced Health Premises Inspection | Licenced Health Premises Inspection Fee | Per inspection | NO | $238.00 | $113.64 | $125.00 |
| EH73 | Shared Services - Follow up Inspection | Follow up Inspection Shared Services Fee | Per inspection | NO | $175.00 | $113.64 | $125.00 |
| EH74 | Shared Services - Public Building Application Assessment | Public Building Application Assessment Shared Services Fee | Per assessment | NO | $220 + hourly officer rate (+ GST) | $220 + hourly officer rate | $220 + hourly officer rate |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

Effective Date: 12/08/2026

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| EH75 | Food Business - Food Safety Program Reassessment Fee | Food Safety Program Reassessment Fee | Per assessment | NO | $313.00 | $327.50 | $327.50 |
| EH76 | Food Business - Temporary Food Business Notification Fee | Temporary Food Business Notification Fee | once off Per year | NO | $90.00 | $90.00 | $90.00 |
| EH77 | Noise - Out of Hours Construction Work Noise Management Plan Reassessment | Out of Hours Construction Work Noise Management Plan Reassessment | Per assessment | NO | $123.00 | $128.50 | $128.50 |
| EH78 | Outdoor Dining - Trading Area Allocation | Trading in Public Places Local Law Fee for Trading Area Allocation(pro rata calculated on a monthly basis or part thereof, prior to 30 June each year) | Per m2 | NO | $67.00 | $70.00 | $70.00 |
| EH79 | Street Trading - Application Fee (charitable or not for profit organisation) | Trading in Public Places Local Law application fee for Street Trading | Per day (total 3 consecutive days maximum) | NO | $72.00 | $75.50 | $75.50 |
| EH80 | Street Trading Application Fee | Trading in Public Places Local Law application fee for Street Trading | Per month overdue | NO | $354.00 | $370.50 | $370.50 |
| EH81 | Street Entertainer or Performer fee | Trading in Public Places Local Law fee for street entertainers and performers | Per day | NO | $36.00 | $37.70 | $37.70 |
| EH82 | Temporary Exempted Food Business Notification Fee | Food Act exempts fundraising, community and charitable organisations | once off Per year | YES | $0.00 | $0.00 | $0.00 |
| EH83 | Shared Services - Manager Health and Compliance | Manager Health and Compliance Shared Services Fee | Per hour | NO | $203.50 | $193.64 | $213.00 |
| EH84 | Trading in Public Places - Amusement Licence Application | Trading in Public Places Local Law application fee for amusement licence (except Mt Claremont Farmers' Market) | Per day | NO | $36.00 | $37.70 | $37.70 |
| EH85 | General - Reinspection fee | Fee for the reinspection of a licenced health premises | Per inspection | NO | $185.00 | $175.91 | $193.50 |
| New - need code | Annual Surveillance fee - Onsite Wastewater System | Annual Surveillance fee for onsite wastewater system | Per system | NO | $0.00 | $161.82 | $178.00 |
| New - need code | Lodging house - Application fee | Lodging House Application Fee | Per application | NO | $0.00 | $293.00 | $293.00 |
| New - need code | Late application fee (application received between 3 and 9 business days (inclusive) from intended date of trade / operation) | Late application fee - Food Event Notification, Street Trading Application, Street Market Trader Application, Temporary Public Building application, Food business settlement enquiry application etc. | Per application | NO | $0.00 | 25% of standard fee | 25% of standard fee |
| New - need code | Late payment fee for any overdue annual health licence, surveillance, permit and/or approval fee | Late payment fee for any overdue annual licence or surveillance fee including. Mount Claremont Farmers Market, outdoor dining licence, food business, aquatic facility, lodging house, public building etc. | Per month overdue | NO | $0.00 | $81.82 | $90.00 |
| New - need code | After-hours reinspection charge for events / temporary public buildings | After-hours reinspection charge for events / temporary public buildings. | Per hour, Per officer (minimum 3 hours) | NO | $0.00 | $249.09 | $274.00 |
| New - need code | Annual surveillance fee - seasonal sporting club - medium risk food business | Annual surveillance fee for sporting clubs with medium risk food business licences operating for 6 months or less per year | Per year | NO | $0.00 | $161.82 | $178.00 |
| **Ranger Services** | | | | | | | |
| RS01 | Road Closure and or Event Assessment Fee | Road Closure and or Event Assessment Fee | Per Assessment | NO | $154.00 | $161.00 | $161.00 |
| RS02 | Ranger Event Attendance and Booking Fee | Ranger Event Attendance and Booking Fee | Per Application 3Hrs Min, 2Xrangers | NO | $1,288.00 | $1,225.00 | $1,347.50 |
| RS03 | Ranger Event Attendance and Booking Fee per hr after min | Ranger Event Attendance and Booking Fee per hr after min | Per Hr After Min 3Hrs | NO | $474.00 | $450.91 | $496.00 |
| RS04 | Ranger After Hours Callout Fee 3hr minimum | Ranger After Hours Callout Fee 3hr minimum | Per Initial 3Hrs | NO | $632.50 | $601.36 | $661.50 |
| RS05 | Ranger After Hours Callout Fee after 3hr minimum | Ranger After Hours Callout Fee after 3hr minimum | Per Hour | NO | $225.50 | $214.55 | $236.00 |
| RS06 | Parking Sign Fee | Parking Sign Fee for private property | Per Sign | NO | $63.00 | $60.00 | $66.00 |
| RS07 | Parking Sign Fee | Parking Sign Fee for no verge parking | Per Sign | NO | $63.00 | $60.00 | $66.00 |
| RS08 | Private Property Parking Agreement Fee | Agreement Cost including 2x signs | Per Application | NO | $300.00 | $314.00 | $314.00 |
| RS09 | Private Property Parking Agreement Fee | Annual Renewal Fee | Annual | NO | $150.00 | $157.00 | $157.00 |
| RS13 | Parking Permits Fee | Residential or Visitor Replacement Parking permit | Annual | NO | $30.00 | $31.40 | $31.40 |
| RS14 | Parking Permits Fee | Temporary parking permit (weekly rate) | Weekly | NO | $100.00 | $104.50 | $104.50 |
| RS15 | Parking Permits Fee | Temporary parking permit 1 month | Monthly | NO | $350.00 | $366.00 | $366.00 |
| RS16 | Parking Permits Fee | Parking facility permit (per day, per bay with exclusive use of area | Per Day Per Bay | NO | $50.00 | $52.50 | $52.50 |
| RS17 | Parking Permits Fee | Parking facility permit (per day, per bay with exclusive use of area for a Charitable Organisation | Per Day Per Bay | NO | $25.00 | $26.20 | $26.20 |
| RS18 | Impounded Dogs Fee | Impounded Dogs Fee per dog | Per Dog | NO | $154.00 | $161.00 | $161.00 |
| RS19 | Impounded Dogs Fee | Impounded Dogs Fee impounded | Per Day | NO | $62.00 | $65.00 | $65.00 |
| RS20 | Impounded Dogs Fee | Dog Surrender Fee | Per Dog | NO | $93.00 | $97.50 | $97.50 |
| RS21 | Impounded Fee for Animals other than Dogs | Impound Fee for animal other than a dog | Per Animal | NO | $154.00 | $161.00 | $161.00 |
| RS22 | Impounded Fee for Animals other than Dogs | Fee for animal other than a dog | Per Day | NO | $62.00 | $65.00 | $65.00 |
| RS23 | Impounded Fee for Animals other than Dogs | Fee for a cat | Per Day | NO | $36.00 | $37.70 | $37.70 |
| RS24 | Impounded Equipment and Materials Fee | Impound fee per item | Per Item | NO | $154.00 | $161.00 | $161.00 |
| RS25 | Impounded Equipment and Materials Fee | Storage Fee per item | Per Day Per Item | NO | $31.00 | $32.40 | $32.40 |
| RS26 | Application for 2+ dogs at Premises or Kennel | Application Fee | Per Application | NO | $190.00 | $198.50 | $198.50 |
| RS27 | Application for 2+ dogs at Premises or Kennel | Renewal Fee | Annual | NO | $72.00 | $75.50 | $75.50 |
| RS28 | Dog Bag Dispenser Refills | Dog Bag Dispenser Refills | Per Pack Of 3 | NO | $12.00 | $11.45 | $12.60 |
| RS29 | Dog Registration Fees | 1 year unsterilised dog | Annual | YES | $50.00 | $50.00 | $50.00 |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| RS30 | Dog Registration Fees | 3 year unsterilised dog | Every 3 Years | YES | $120.00 | $120.00 | $120.00 |
| RS31 | Dog Registration Fees | Lifetime of dog unsterilised dog | Per Application | YES | $250.00 | $250.00 | $250.00 |
| RS32 | Dog Registration Fees | Lifetime of dog Sterilised dog | Per Application | YES | $100.00 | $100.00 | $100.00 |
| RS33 | Dog Registration Fees | Pensioner Concession 50% of the listed Dog Registration Fees | As Required | NO | as required | as required | as required |
| RS34 | Cat Registration Fees | 1 year sterilised cat | Annual | YES | $20.00 | $20.00 | $20.00 |
| RS35 | Cat Registration Fees | 3 year sterilised cat | Every 3 Years | YES | $42.50 | $42.50 | $42.50 |
| RS36 | Cat Registration Fees | lifetime sterilised cat | Per Application | YES | $100.00 | $100.00 | $100.00 |
| RS37 | Cat Registration Fees | Pensioner Concession 50% of the listed Cat Registration Fees | As Required | NO | as required | as required | as required |
| RS38 | Parking Permits Fee | Temporary parking permit - Manager's discretion (1 day) | Per Day | NO | $25.00 | $26.20 | $26.20 |
| New - need code | Impounded Dogs Fee | Impounded Dogs Fee - Releasing Dog within normal working hours | Per instance | NO | $0.00 | $90.00 | $99.00 |
| New - need code | Impounded Fee for Animals other than Dogs | Impounded Fee for animal other than a dog - Releasing animal within normal working hours | Per instance | NO | $0.00 | $90.00 | $99.00 |
| New - need code | Impounded Equipment and Materials Fee | Transportation of impounded miscellaneous equipment and materials | Per instance | NO | $0.00 | contract rate + 10% (cover admin cost) | contract rate + 10% (cover admin cost) |
| New - need code | Fire breaks | Install fire breaks | Per instance | NO | $0.00 | contract rate + 10% (cover admin cost) | contract rate + 10% (cover admin cost) |
| New - need code | Towing charge | Vehicle towing | Per instance | NO | $0.00 | contract rate + 10% (cover admin cost) | contract rate + 10% (cover admin cost) |
| New - need code | Cat trap | Cat trap hire | Per week | NO | $0.00 | $30.00 | $33.00 |
| New - need code | Cat trap | Cat trap delivery | Per instance | NO | $0.00 | $60.00 | $66.00 |
| New - need code | Cat trap | Cat trap lost or damaged - replacement fee | Per trap | NO | $0.00 | $250.00 | $275.00 |
| New - need code | Dog control | Outdoor dog bark control device hire, maximum hire duration - 2 weeks | Per device, Per week | NO | $0.00 | $15.00 | $16.50 |
| New - need code | Dog control | Outdoor dog bark control device hire - replacement fee | Per device | NO | $0.00 | $250.00 | $275.00 |
| New - need code | Dog control | Dog bark collar hire, maximum hire duration - 2 weeks | Per device, Per week | NO | $0.00 | $15.00 | $16.50 |
| New - need code | Dog control | Dog bark collar hire - replacement fee | Per device | NO | $0.00 | $250.00 | $275.00 |
| New - need code | Dog control | Dangerous dog sign | Per item | NO | $0.00 | $35.00 | $38.50 |
| New - need code | Dog control | Dangerous dog collar | Per item | NO | $0.00 | $80.00 | $88.00 |
| New - need code | Dog Registration Fees | 1 year sterilised dog | Annual | YES | $0.00 | $20.00 | $20.00 |
| New - need code | Dog Registration Fees | 3 year sterilised dog | every 3 years | YES | $0.00 | $42.50 | $42.50 |
| New - need code | Dog Registration Fees | 1 year dangerous dog | Annual | YES | $0.00 | $50.00 | $50.00 |
| New - need code | Dog Registration Fees | Registration of dog kept in an approved kennel establishment licensed under s 27 | Per establishment | YES | $0.00 | $200.00 | $200.00 |
| New - need code | Cat Registration Fees | if application is for grant of registration and is made after 31 May for registration until the next 31 October | Per registration | YES | $0.00 | $10.00 | $10.00 |
| New - need code | Cat Registration Fees | Application for grant or renewal of the registration of a cat for 3 years | Per application | YES | $0.00 | $42.50 | $42.50 |
| New - need code | Consideration of Review of Infringement relating to Private Property Agreement | Consideration of Review of Infringement relating to Private Property Agreement | Per infringement | NO | $0.00 | $81.82 | $90.00 |
| New - need code | Parking Permits Fee | Residential parking permit (up to 6 months) | Per Permit | NO | $0.00 | $40.00 | $44.00 |
| New - need code | Parking Permits Fee | Residential parking permit (7 to 12 months) | Per Permit | NO | $0.00 | $60.00 | $66.00 |
| New - need code | Parking Permits Fee | Visitor parking permit (up to 6 months) | Per Permit | NO | $0.00 | $40.00 | $44.00 |
| New - need code | Parking Permits Fee | Visitor parking permit (7 to 12 months) | Per Permit | NO | $0.00 | $60.00 | $66.00 |
| New - need code | Retrospective parking permt fee | Retrospective residential parking permit (up to 6 months) | Per Permit | NO | $0.00 | $90.00 | $90.00 |
| New - need code | Retrospective parking permt fee | Retrospective residential parking permit (7 to 12 months) | Per Permit | NO | $0.00 | $110.00 | $110.00 |
| New - need code | Retrospective parking permt fee | Retrospective visitor parking permit (up to 6 months) | Per Permit | NO | $0.00 | $90.00 | $90.00 |
| New - need code | Retrospective parking permt fee | Retrospective visitor parking permit (7 to 12 months) | Per Permit | NO | $0.00 | $110.00 | $110.00 |
| **Technical Services** | | | | | | | |
| **Technical Services Admin** | | | | | | | |
| TS01 | Professional Service Fee | Director (Minimum 1 Hour) | Per Hour | NO | $284.00 | $270.00 | $297.00 |
| TS02 | Professional Service Fee | Manager (Minimum 1 Hour) | Per Hour | NO | $218.00 | $207.27 | $228.00 |
| TS03 | Professional Service Fee | Coordinator (Minimum 1 Hour) | Per Hour | NO | $161.00 | $153.18 | $168.50 |
| TS04 | Professional Service Fee | Senior Officer (Minimum 1 Hour) | Per Hour | NO | $143.50 | $136.36 | $150.00 |
| TS05 | Professional Service Fee | Officer (Minimum 1 Hour) | Per Hour | NO | $127.51 | $121.36 | $133.50 |
| **Civil Services** | | | | | | | |
| CS01 | Private works | Cost recovery in materials, labour and staff time | Price on Application | NO | Price on Application | Price on Application | Price on Application |
| CS02 | Sign Post Installation - in concrete | Installation of sign post - In Concrete (supply and delivery, including all parts and installation) | Per Sign | NO | $363.00 | $345.00 | $379.50 |
| CS03 | Sign Post Installation - in paving | Installation of sign post - Brick Paving (supply and delivery, including all parts and installation) | Per Sign | NO | $147.00 | $140.00 | $154.00 |
| CS04 | Sign Post Installation - in loose ground | Installation of sign post - Grass or Dirt (supply and delivery, including all parts and installation) | Per Sign | NO | $98.00 | $93.18 | $102.50 |
| CS05 | Sign Installation - on existing pole | Installation of Street Name/Community Sign on existing pole (supply, delivery including all parts and installation) | Per Sign | NO | $56.50 | $53.64 | $59.00 |
| CS06 | Sign Installation - Other | All other signage | Price on Application | NO | Price on Application | Price on Application | Price on Application |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

Effective Date: 12/08/2026

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| CS07 | Community Signage Application Fee | Staff direct cost, inclusive of organisational overhead, to assess and manage community signage request and install | Per Application | NO | Price on Application | Price on Application | Price on Application |
| CS08 | Cleaning cost recovery | Recovery of cleaning of facilities where required. Full cost recovery. | Cost Recovery | NO | Price on Application | Price on Application | Price on Application |
| CS09 | Building repair cost recovery | Repair of damage to buildings where required. Full cost recovery | Cost Recovery | NO | Price on Application | Price on Application | Price on Application |
| CS10 | Bulk Material - Recycled Asphalt | Recycled asphalt | Per M3 | NO | Price on Application | Price on Application | Price on Application |
| CS11 | Bulk Material - Sand | Sand | Per M3 | NO | Price on Application | Price on Application | Price on Application |
| CS12 | Bulk Material - Road Base | Road base | Per M3 | NO | Price on Application | Price on Application | Price on Application |
| CS13 | Bulk Material - Other | Other | Per M3 | NO | Price on Application | Price on Application | Price on Application |
| CS14 | After Hours staff call out fee | After Hours staff call out fee 3hr minimum (paid at 1.5 times hourly rate for the first 2 hours and 2 times hourly rate thereafter) | Per Hour | NO | $84.00 | $80.00 | $88.00 |
| CS15 | Shared Services | Civil Compliance Officer | Per Hour | NO | $148.00 | $140.91 | $155.00 |
| **Building Maintenance** | | | | | | | |
| BM01 | Review of CCTV Footage | Staff time to review CCTV footage at a minimum of 2 hours | Per Hour | NO | $322.00 | $306.36 | $337.00 |
| BM02 | Review of CCTV Footage | Staff time to review CCTV footage after 2 hours | Per Hour | NO | $161.00 | $153.18 | $168.50 |
| BM03 | After Hours staff call out fee | After Hours staff call out fee 3hr minimum (paid at 1.5 times hourly rate for the first 2 hours and 2 times hourly rate thereafter) | Per Hour | NO | $84.00 | $80.00 | $88.00 |
| **Transport & Development** | | | | | | | |
| TD01 | Standard Vehicle Crossover Application - Residential | Application fee for a standard crossover servicing a residential property | Each | NO | $382.00 | $363.18 | $399.50 |
| TD02 | Standard Vehicle Crossover Application - Commercial | Application fee for a crossover servicing a commercial property. | Each | NO | $590.00 | $560.91 | $617.00 |
| TD03 | Permit for Private works on, over or under public thoroughfare | Application fee for third parties requesting to undertake works on, over or under a public thoroughfare. | Each | NO | $608.00 | $578.18 | $636.00 |
| TD04 | Nature Strip Improvement Application | Application fee for works on the nature strip in accordance with the City's Nature Strip Development Guidelines. | Each | NO | $348.00 | $330.91 | $364.00 |
| TD05 | Classified tube count - New data | Service fee for the City undertaking a new tube count traffic survey | Each | NO | $191.50 | $182.27 | $200.50 |
| TD06 | Classified tube count report - Existing data | Service fee for the City processing an existing count site and providing a report. | Each | NO | $108.00 | $102.73 | $113.00 |
| TD07 | Update of Nedlands Area Traffic Impact Model for proposed developments | Service fee for updating the City Wide Traffic Model and providing modelling outputs. | Each | NO | Price on Application | Price on Application | Price on Application |
| TD08 | Authorisation of TMP for works lasting less then one month (basic) | Service fee for authorisation of a basic traffic management plan | Each | NO | $294.00 | $279.55 | $307.50 |
| TD09 | Authorisation of TMP for works deemed by the City to be complex in nature or long term | Service fee for authorisation of a complex traffic management plan or long-term traffic management (longer than 28 days duration) | Each | NO | $654.00 | $621.82 | $684.00 |
| TD10 | Accelerated Authorisation of TMP - Any Authorisation within 5 Business Days | Service fee for authorisation of a basic traffic management plan where authorisation is needed within 5 business days (not available for complex TMPs) | Each | NO | $654.00 | $621.82 | $684.00 |
| TD11 | Long Term Traffic Management Compliance Safety Inspection (AWTM Accreditation, no formal report) | Service fee for the City to undertake compliance inspections of traffic managements sites when long term traffic management is in place. | Each | NO | $307.00 | $291.82 | $321.00 |
| TD12 | Cost for connection into the City's stormwater system for private development | Service fee for the City to facilitate a new connection into the City's existing stormwater system. | Each | NO | Price on Application | Price on Application | Price on Application |
| **Park Services** | | | | | | | |
| PS01 | Park Services Fee | Request for the supply and planting of large tree stock. | Price on Application | NO | Price on Application | Price on Application | Price on Application |
| PS02 | Park Services Fee | Request for additional tree management work. | Price on Application | NO | Price on Application | Price on Application | Price on Application |
| PS03 | Park Services Fee | Independent Arborist Assessment - Private Property | Price on Application | NO | Price on Application | Price on Application | Price on Application |
| PS04 | Park Services Fee | Independent Quantified Tree Risk Assessment - Private Property | Price on Application | NO | Price on Application | Price on Application | Price on Application |
| **Waste Services** | | | | | | | |
| WS01 | New residential waste service | Establishment fee for new residential waste service | Each | NO | $89.50 | $89.50 | $89.50 |
| WS02 | Residential waste restoration | Restoration fee for non-compliant residential waste service | Per Bin | NO | $283.50 | $283.50 | $283.50 |
| WS03 | Standard residential waste service | Standard waste and bulk collection service charge - Fortnightly 1x120L General Waste, Fortnightly 1x240L Recycling, Weekly 1x240L FOGO. | Annual | NO | $428.50 | $428.50 | $428.50 |
| WS04 | Upgrade residential waste service | Upgrade waste and bulk collection service Charge - Fortnightly 1x240L General Waste, Fortnightly 1x240L Recycling, Weekly 1x240L FOGO. | Annual | NO | $814.00 | $814.00 | $814.00 |
| WS05 | Super residential waste service | Super waste and bulk collection service Charge - Fortnightly 2x240L General Waste, Fortnightly 1x240L Recycling, Weekly 1x240L FOGO. | Annual | NO | $1,725.00 | $1,725.00 | $1,725.00 |
| WS06 | Standard apartment residential waste service | Standard waste and bulk collection service charge - apartments (per property) Weekly FOGO, Fortnightly Recycling, Fortnightly General Waste | Annual | NO | $428.50 | $428.50 | $428.50 |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| WS07 | Weekly General Waste Residential Apartment Service | Standard waste and bulk collection service charge - apartments (per property) Weekly FOGO, Weekly Recycling, Weekly General Waste | Annual | NO | $478.00 | $478.00 | $478.00 |
| WS08 | Twice Weekly General Waste Residential Apartment Service | Standard waste and bulk collection service charge - apartments (per property) Weekly FOGO, Fortnightly Recycling, Twice Weekly General Waste | Annual | NO | $530.50 | $530.50 | $530.50 |
| WS09 | Twice Weekly General Waste Residential Apartment Service | Standard waste and bulk collection service charge - apartments (per property) Weekly FOGO, Weekly Recycling, Twice Weekly General Waste | Annual | NO | $560.00 | $560.00 | $560.00 |
| WS10 | Apartment Inside Service Charge | Inside Service charge -apartments ( per/property - collection for waste and recycling services ) | Annual | NO | $100.00 | $100.00 | $100.00 |
| WS11 | Special waste arrangement | Any special arrangement, i.e. more than once a week waste collection, will be assessed case by case and charged cost recovery basis. | Annual | NO | Cost Recovery | Cost Recovery | Cost Recovery |
| WS12 | Additional Recycling Bin (first) | Additional Recycling Bin - first additional to service | Annual | NO | $0.00 | $0.00 | $0.00 |
| WS13 | Additional Residential Organics Bin | Additional residential Organics Bin | Annual | NO | $163.00 | $163.00 | $163.00 |
| WS14 | Removal of additional 240L Recycling Bin | Charge for removal of additional requested recycling bin to cover the cost of the bin. | Annual | NO | $100.00 | $100.00 | $100.00 |
| WS15 | Removal of additional 240L Fogo Bin | Charge for removal of additional requested FOGO bin to cover the cost of the bin. | Annual | NO | $100.00 | $100.00 | $100.00 |
| WS16 | Stand Alone Recycling Bin | Stand Alone Recycling Bin - in addition to standard service and first free | Annual | NO | $89.50 | $89.50 | $89.50 |
| WS17 | Additional collection of 240L FOGO bin charge | Additional collection bin charge - each collection | Annual | NO | $26.50 | $26.50 | $26.50 |
| WS18 | Additional collection of 360L FOGO bin charge | Additional collection bin charge - each collection | Annual | NO | $29.50 | $29.50 | $29.50 |
| WS19 | Residential Inside Service Charge | Inside Service Charge (per. Service: standard/upgrade or super) | Annual | NO | $493.50 | $493.50 | $493.50 |
| WS20 | New commercial waste service | Establishment fee for new commercial waste service | Annual | NO | $94.50 | $94.50 | $94.50 |
| WS21 | Commercial Waste Service | Waste collection charge - 1x240Litre General | Annual | NO | $430.50 | $430.50 | $430.50 |
| WS22 | Commercial Fogo Bin Service | Commercial FOGO Waste Bin | Annual | NO | $163.00 | $163.00 | $163.00 |
| WS23 | 1100L General Waste Service | Waste Collection Charge - 1x1100Litre service/lift per week | Annual | NO | $3,465.00 | $3,465.00 | $3,465.00 |
| WS24 | 1100L General Waste Service | Recycling Collection Charge - 1x1100Litre service/lift per week | Annual | NO | $95.00 | $95.00 | $95.00 |
| WS25 | 1100L General Waste Service | Waste Collection Charge - 1x1100Litre service/lift twice per week | Annual | NO | $6,900.00 | $6,900.00 | $6,900.00 |
| WS26 | 1100L General Waste Service | Recycling Collection Charge - 1x1100Litre service/lift twice per week | Annual | NO | $190.00 | $190.00 | $190.00 |
| WS27 | 3m3 General Waste Service | Waste Collection Charge - 3 m3 Service/Lift per week | Annual | NO | $4,032.00 | $4,032.00 | $4,032.00 |
| WS28 | Commercial Inside Service | Inside Service /per service (a commercial service consists of 1 each of 240L rubbish and 240L recycling) | Annual | NO | $493.50 | $493.50 | $493.50 |
| WS29 | Commercial Waste restoration | Restoration fee for non-compliant commercial waste service (per bin) | Per Bin | NO | $282.50 | $282.50 | $282.50 |
| WS30 | 240L Temporary Rubbish Bin Charge | Temporary Rubbish Bin Charge | Per Bin | NO | $40.50 | $36.82 | $40.50 |
| WS31 | 240LTemporary Recycling Bin Charge | Temporary Recycling Bin Charge | Per Bin | NO | $29.00 | $26.36 | $29.00 |
| WS32 | 360L Temporary Rubbish Bin Charge | Temporary Rubbish Bin Charge | Per Bin | NO | $48.50 | $44.09 | $48.50 |
| WS33 | 360LTemporary Recycling Bin Charge | Temporary Recycling Bin Charge | Per Bin | NO | $34.50 | $31.36 | $34.50 |
| WS34 | 660L Temporary Rubbish Bin Charge | Temporary Rubbish Bin Charge | Per Bin | NO | $97.00 | $88.18 | $97.00 |
| WS35 | 660LTemporary Recycling Bin Charge | Temporary Recycling Bin Charge | Per Bin | NO | $46.50 | $42.27 | $46.50 |
| WS36 | 1100L Temporary Rubbish Bin Charge | Temporary Rubbish Bin Charge | Per Bin | NO | $196.00 | $178.18 | $196.00 |
| WS37 | 1100L Temporary Recycling Bin Charge | Temporary Recycling Bin Charge | Per Bin | NO | $95.00 | $86.36 | $95.00 |
| WS38 | 240L Temporary FOGO bin | Temporary FOGO Bin Charge | Per Bin | NO | $31.50 | $28.64 | $31.50 |
| WS39 | Worm Farm | Sale of Worm Farms - Can-O-Worms | Each | NO | $173.50 | $157.73 | $173.50 |
| WS40 | Compost Bin | Compost Bin - 200Litre | Each | NO | $69.30 | $63.00 | $69.30 |
| WS41 | Compost Bin Delivery | Delivery of Compost Bins | Each | NO | $23.00 | $20.91 | $23.00 |
| WS42 | Compostable 8L FOGO Bags | Provision of FOGO Compostable Bags as per AS4735 (75 per roll) | Each | NO | $9.50 | $8.64 | $9.50 |
| WS43 | Green waste Bag | Green waste Bags | Each | NO | $4.00 | $3.64 | $4.00 |
| WS44 | Special waste arrangement | Any special arrangement, i.e. more than once a week waste collection, will be assessed case by case and charged cost recovery basis. | Each | NO | Cost Recovery | Cost Recovery | Cost Recovery |
| WS45 | Vitagro Soil Conditioner - 25kg Bag | Bags of Vitagro Soil Conditioner (produced from the City's FOGO) | Each | NO | $4.95 | $4.50 | $4.95 |
| WS46 | Vitagro Soil Conditioner - Bulk(4-6m3 loads supply & delivery ) | Bulk purchase of Vitagro Soil Conditioner (produced from the City's FOGO) | Per/m3 | NO | $82.50 | $75.00 | $82.50 |
| New - need code | 660L General Waste Service | Waste Collection Charge - 1x660Litre service/lift per week | Annual | NO | $0.00 | $2,080.00 | $2,080.00 |
| New - need code | 660L Recycling Service | Recycling Collection Charge - 1x660Litre service/lift per week | Annual | NO | $0.00 | $1,130.00 | $1,130.00 |
| New - need code | Lane Way collection inside service | Lane Way collection inside service | Annual | NO | $0.00 | $104.50 | $104.50 |

Attachment 2

City of Nedlands

# Schedule of Fees and Charges 2026-2027

**Effective Date: 12/08/2026**

| Item | Fee/Charge | Description | Unit of Cost | Statutory Fee (YES/NO) | 2025-26 Rate Incl GST | 2026-27 Rate Excl GST | 2026-27 Rate Incl GST |
|---|---|---|---|---|---|---|---|
| **Facility Management** | | | | | | | |
| FM01 | Connection Fee Revenue - Per Connection | EV Charger connection fee - Per connection | Per Connection | NO | $1.05 | $1.00 | $1.10 |
| FM02 | Energy Fee (Off-Peak) per kWh | EV Charger (Off-Peak) per kWh - 10:00 pm to 8:00 am (weekdays) and all weekend | Per Kwh | NO | $0.35 | $0.36 | $0.40 |
| FM03 | Energy Fee (Peak) per kWh | EV Charger (Peak) per kWh - 8:00 am to 10:00 pm | Per Kwh | NO | $0.45 | $0.45 | $0.50 |
| FM04 | Idle Fee Revenue per minute idle | EV Charger per minute idle fee | Per Minute Idle | NO | $2.10 | $2.00 | $2.20 |
| **Disclaimer** | **The Chief Executive Officer is authorised to waive the fees and charges should special circumstances apply in accordance with Section 6.12 of the Local Government Act 1995.** | | | | | | |
| **Additional Information** | | | | | | | |
| | **Sports Lights Use** - Fees for Juniors are 50% of the senior fee. | | | | | | |
| | **Payment surcharge Visa & Mastercard** - this charge will discontinue from 1 October 2026 | | | | | | |
| | **Sports Oval Light Electricity** costs to operate oval flood lights per hour per oval - (Winter from 5pm, Summer from 6pm) | | | | | | |
| | **Hockey Goals** - Includes supply, installation, removal, storage and maintenance of one set of goals. Fees for Juniors are 50% of the senior fee. | | | | | | |
| | **Soccer Goals** - Includes supply, installation, removal, storage and maintenance of one set of goals. Fees for Juniors are 50% of the senior fee. | | | | | | |
| | **Charles Court Reserve Sports Light Use (Rugby Area)** - Includes supply, installation, removal, storage and maintenance of one set of goals. Fees for Juniors are 50% of the senior fee. | | | | | | |
| | **Aussie Rules Goals** - Includes supply, installation, removal, storage and maintenance of one set of goals. Fees for Juniors are 50% of the seniors. | | | | | | |
| | **Charles Court Reserve Sports Light Use (Soccer Area)** - Rugby Area Includes supply, installation, removal, storage and maintenance of one set of goals. Fees for Juniors are 50% of the senior fee. | | | | | | |
| | **College Park Lower Oval Sports Light Use (Senior) -** This fee applies to Rugby, Aussie Rules, Hockey, and Soccer. | | | | | | |
| | **Commercial Grounds Hire** - For personal trainers and fitness/sport classes. | | | | | | |
| | **Grounds Hire** - City of Nedlands schools are not charged reserve hire before 3pm. After 3pm fees apply. | | | | | | |
| | **Specialised Services** - Building Per Hour - 1 X Person + A Vehicle *Fine for using grounds without approval. Separate usage charge will incur. Includes charge for inappropriate use leaving metal items on the reserve (I.* | | | | | | |
| | **School Ground Hire** - City Of Nedlands Schools (Before 3pm), for personal trainers and fitness/sport classes. | | | | | | |

## City of Nedlands
## Capital Works Program
## For the period from 1 July 2026 to 30 June 2027

**Attachment 3**

| **Total** | **5,768,939** | **2,773,374** | **1,131,000** | **1,864,565** |
|---|---|---|---|---|
| **Project Detail** | **Total Cost $** | **Grants $** | **Reserves $** | **Borrowings $** |
| Stubbs Terrace Drainage Construction (Section 1) (SLK 1.11 to SLK 1.60) - Constrcution - This project is linked to Stubbs Terrace | 100,000 | 0 | | 100,000 |
| Stubbs Terrace Drainage Construction (Section 2) - 365m W Selby St to 150m W Selby st (SLK 1.60 to SLK 1.80) - Construction This project is linked to Stubbs Terrace | 450,000 | 0 | | 450,000 |
| Broadway - Princess Rd Roundabout - Rehabilitation of Broadway - Princess Rd Roundabout (Box out) - COP will deliver and CON will reimburse for half roundabout. (Cost Estimate will be revised based on further investigation of cores) Contribution to the City of Perth - Design & Construction | 35,000 | | | 35,000 |
| Drainage Improvement - Jenkins Ave Catchment - Stage 1 - Construction | 530,000 | 0 | 530,000 | 0 |
| Foreshore Management - Charles Court Riverwall restoration - Detailed design | 210,000 | 0 | 105,000 | 105,000 |
| Charles Court Reserve - Playground renewal | 45,000 | 0 | 45,000 | |
| Melvista Oval - Playground renewal and rubber softfall renewal | 85,750 | 0 | 85,750 | |
| Hollywood Tennis - Playground renewal | 25,000 | 0 | 25,000 | |
| Zamia Park - Rubber softfall renewal | 10,000 | 0 | 10,000 | |
| Carrington Park - Rubber softfall renewal | 13,250 | 0 | 13,250 | |
| Paiera Park - Playground renewal | 25,000 | 0 | 25,000 | |
| Peace Memorial Rose Garden - Rubber softfall renewal | 39,500 | 0 | 39,500 | |
| Jones Park - Rubber softfall renewal | 8,000 | 0 | 8,000 | |
| POS Facilities - Rubber replacement -Rubber Surface replacement - Beaton Park | 204,500 | 0 | 204,500 | 0 |
| Charles Court Reserve Floodlights ( Rebudgeted -Need confirmation for Grant funding) | 1,213,241 | 1,047,241 | 0 | 166,000 |
| Raven Laneway - Design | 20,000 | | 20,000 | 0 |
| Gerygone Laneway - Design | 20,000 | | 20,000 | 0 |
| ASQUITH ST (Stage 1) - Strickland to Rochdale Foam Bitumen Stabilisation with Drainage and Kerb improvements. SLK 0.185 to 0.295 - Construction | 490,500 | 230,000 | | 260,500 |
| Stubbs Terrace - Stubbs Terrace (Section 1) - Nagal Pass to 365m W Selby St - (SLK 1.11 to SLK 1.60) - Construction (THIS ITEM IS FROM 2025/2026 FY) - EXTENSION WAS GRANTED BY MRRG | 1,345,324 | 896,883 | | 448,441 |
| Stubbs Terrace - (Section 2) - 365m W Selby St to 150m W Selby st (SLK 1.60 to SLK 1.80) - Construction (MRRG has already approved funding for this section) | 898,874 | 599,250 | | 299,624 |

**City of Nedlands**
**Capital Works Program - Carry Forwards**
**For the year ended 30 June 2026**

**Attachment 4**

| Project Detail | Carried Forward | Municipal $ |
|---|---|---|
| **Total** | **1,109,000** | **1,109,000** |
| Network equipment replacement | 250,000 | 250,000 |
| Additional Aps | 30,000 | 30,000 |
| CCTV upgrade - hardware to replace EOL (9 sites) | 18,000 | 18,000 |
| Parks - College Park Reserve Floodlighting | 44,107 | 44,107 |
| Foreshore Management Design - WATERWISE INITIATIVE next stage after endorsement (increase Community Capital; Ensure Quality Open Space; Improve ecological health) | 21,352 | 21,352 |
| Swanbourne Beach shelter replacement | 3,216 | 3,216 |
| Enviroscape Plans - multiple - College Park,, Lawler Park, Leslie Graham, Masons Gardens, Mt Claremont Oval - WATERWISE INITIATIVE | 8,000 | 8,000 |
| Foreshore Reserve 28307 Greenway Development | 89,678 | 89,678 |
| Retaining walls and fence John XXIII Depot remedy unstable slopes incl design and construction | 273,730 | 273,730 |
| Drainage Improvement - Jenkins Ave Catchment (Taylor Road) | 98,699 | 98,699 |
| Roads - Asquith St (Stage 1) | 272,218 | 272,218 |

# CITY OF NEDLANDS

# ANNUAL BUDGET

# FOR THE YEAR ENDED 30 JUNE 2027

## LOCAL GOVERNMENT ACT 1995

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## CITY OF NEDLANDS
## STATEMENT OF COMPREHENSIVE INCOME
## FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Revenue** | | $ | $ | $ |
| Rates | 2(a) | 33,937,858 | 29,865,310 | 29,821,188 |
| Grants, subsidies and contributions | | 465,554 | 1,517,168 | 654,638 |
| Fees and charges | 16 | 9,520,902 | 9,455,293 | 9,493,813 |
| Service charges | 2(f) | 0 | 6,435,083 | 3,855,577 |
| Interest revenue | 10(a) | 1,008,229 | 986,136 | 1,042,514 |
| Other revenue | | 197,200 | 549,534 | 209,733 |
| | | 45,129,743 | 48,808,524 | 45,077,463 |
| **Expenses** | | | | |
| Employee costs | | (21,395,634) | (22,187,069) | (18,953,044) |
| Materials and contracts : Under Ground Power | | 0 | (8,483,007) | (9,319,249) |
| Materials and contracts : Other | | (18,878,291) | (16,176,591) | (15,921,845) |
| Utility charges | | (1,045,308) | (1,017,029) | (1,046,457) |
| Depreciation | 6 | (11,369,848) | (10,458,681) | (10,598,779) |
| Finance costs | 10(c) | (223,659) | (206,470) | (261,117) |
| Insurance | | (506,572) | (478,431) | (472,104) |
| Other expenditure | | (922,282) | (1,047,599) | (1,050,643) |
| | | (54,341,594) | (60,054,877) | (57,623,238) |
| | | (9,211,851) | (11,246,353) | (12,545,775) |
| Capital grants, subsidies and contributions | | 2,773,374 | 2,091,576 | 4,145,081 |
| Profit on asset disposals | 5 | 0 | 65,249 | 108,250 |
| Loss on asset disposals | 5 | 0 | (106,033) | 0 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 151,117 | 0 |
| | | 2,773,374 | 2,201,909 | 4,253,331 |
| **Net result for the period** | | **(6,438,477)** | **(9,044,444)** | **(8,292,444)** |
| **Total other comprehensive income for the period** | | **0** | **0** | **0** |
| **Total comprehensive income for the period** | | **(6,438,477)** | **(9,044,444)** | **(8,292,444)** |

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

## CITY OF NEDLANDS
## STATEMENT OF FINANCIAL ACTIVITY
## FOR THE YEAR ENDED 30 JUNE 2027

| OPERATING ACTIVITIES | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Revenue from operating activities** | | $ | $ | $ |
| General rates | 2(a) | 33,937,858 | 29,865,310 | 29,821,188 |
| Grants, subsidies and contributions | | 465,554 | 1,517,168 | 654,638 |
| Fees and charges | 16 | 9,520,902 | 9,455,293 | 9,493,813 |
| Service charges | 2(f) | 0 | 6,435,083 | 3,855,577 |
| Interest revenue | 10(a) | 1,008,229 | 986,136 | 1,042,514 |
| Other revenue | | 197,200 | 549,534 | 209,733 |
| Profit on asset disposals | 5 | 0 | 65,249 | 108,250 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 151,117 | 0 |
| | | 45,129,743 | 49,024,890 | 45,185,713 |
| **Expenditure from operating activities** | | | | |
| Employee costs | | (21,395,634) | (22,187,069) | (18,953,044) |
| Materials and contracts : Under Ground Power | | 0 | (8,483,007) | (9,319,249) |
| Materials and contracts : Other | | (18,878,291) | (16,176,591) | (15,921,845) |
| Utility charges | | (1,045,308) | (1,017,029) | (1,046,457) |
| Depreciation | 6 | (11,369,848) | (10,458,681) | (10,598,779) |
| Finance costs | 10(c) | (223,659) | (206,470) | (261,117) |
| Insurance | | (506,572) | (478,431) | (472,104) |
| Other expenditure | | (922,282) | (1,047,599) | (1,050,643) |
| Loss on asset disposals | 5 | 0 | (106,033) | 0 |
| | | (54,341,594) | (60,160,910) | (57,623,238) |
| Non cash amounts excluded from operating activities | | 11,812,667 | 8,689,533 | 10,490,529 |
| **Amount attributable to operating activities** | | **2,600,816** | **(2,446,487)** | **(1,946,996)** |
| **INVESTING ACTIVITIES** | | | | |
| **Inflows from investing activities** | | | | |
| Proceeds from capital grants, subsidies and contributions | | 2,773,374 | 2,091,576 | 4,145,081 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 0 | 65,249 | 108,250 |
| Proceeds from financial assets at amortised cost - self supporting loans | 8(a) | 0 | 4,595 | 4,959 |
| | | 2,773,374 | 2,161,420 | 4,258,290 |
| **Outflows from investing activities** | | | | |
| Acquisition of property, plant and equipment | 5(a) | (571,730) | (831,578) | (1,990,647) |
| Acquisition of infrastructure | 5 | (6,306,209) | (4,689,889) | (8,372,630) |
| | | (6,877,939) | (5,521,467) | (10,363,277) |
| **Amount attributable to investing activities** | | **(4,104,565)** | **(3,360,047)** | **(6,104,987)** |
| **FINANCING ACTIVITIES** | | | | |
| **Inflows from financing activities** | | | | |
| Proceeds from new borrowings | 8(a) | 2,000,000 | 535,500 | 4,000,000 |
| Transfers from reserve accounts | 9(a) | 4,529,524 | 3,850,000 | 3,850,000 |
| | | 6,529,524 | 4,385,500 | 7,850,000 |
| **Outflows from financing activities** | | | | |
| Repayment of borrowings | 8(a) | (1,284,587) | (1,008,887) | (1,373,111) |
| Payments for principal portion of lease liabilities | 7 | (100,864) | (170,163) | (168,984) |
| Transfers to reserve accounts | 9(a) | (4,282,462) | (1,000,000) | (500,000) |
| | | (5,667,913) | (2,179,050) | (2,042,095) |
| **Amount attributable to financing activities** | | **861,611** | **2,206,450** | **5,807,905** |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | |
| **Surplus remaining at the start of the financial year** | 3 | 301,580 | 3,901,664 | 3,626,289 |
| Amount attributable to operating activities | | 2,600,816 | (2,446,487) | (1,946,996) |
| Amount attributable to investing activities | | (4,104,565) | (3,360,047) | (6,104,987) |
| Amount attributable to financing activities | | 861,611 | 2,206,450 | 5,807,905 |
| **Surplus/(deficit) remaining after the imposition of general rates** | 3 | **(340,558)** | **301,580** | **1,382,211** |

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 2027

| CASH FLOWS FROM OPERATING ACTIVITIES | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Receipts** | | $ | $ | $ |
| Rates | | 33,787,858 | 29,315,015 | 29,696,188 |
| Grants, subsidies and contributions | | 908,373 | 234,452 | 654,638 |
| Fees and charges | | 9,520,902 | 9,455,293 | 9,493,813 |
| Service charges | | 0 | 6,435,083 | 3,855,577 |
| Interest revenue | | 1,008,229 | 986,136 | 1,042,514 |
| Goods and services tax received | | 410,978 | 0 | 0 |
| Other revenue | | 197,200 | 501,115 | 209,733 |
| | | 45,833,540 | 46,927,094 | 44,952,463 |
| **Payments** | | | | |
| Employee costs | | (21,395,634) | (21,820,502) | (18,953,044) |
| Materials and contracts : Under Ground Power | | 0 | (8,483,007) | (9,319,249) |
| Materials and contracts : Other | | (16,658,560) | (16,697,901) | (15,933,220) |
| Utility charges | | (1,045,308) | (1,017,029) | (1,046,457) |
| Finance costs | | (223,659) | 109,467 | (261,117) |
| Insurance paid | | (506,572) | (478,431) | (472,104) |
| Goods and services tax paid | | (2,430,709) | 0 | 0 |
| Other expenditure | | (922,282) | (1,047,599) | (1,050,643) |
| | | (43,182,724) | (49,435,002) | (47,035,834) |
| **Net cash provided by (used in) operating activities** | 4 | 2,650,816 | (2,507,908) | (2,083,371) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (571,730) | (831,578) | (1,990,647) |
| Payments for construction of infrastructure | 5 | (6,306,209) | (4,689,889) | (8,372,630) |
| Proceeds from capital grants, subsidies and contributions | | 2,197,239 | 2,038,544 | 3,515,914 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 0 | 65,249 | 108,250 |
| Proceeds on financial assets at amortised cost - self supporting loans | 8(a) | 0 | 4,595 | 4,959 |
| **Net cash (used in) investing activities** | | (4,680,700) | (3,413,079) | (6,734,154) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| Repayment of borrowings | 8(a) | (1,284,587) | (1,008,887) | (1,373,111) |
| Proceeds from new borrowings | 8(a) | 2,000,000 | 535,500 | 4,000,000 |
| Payments for principal portion of lease liabilities | 7 | (100,864) | (170,163) | (168,984) |
| **Net cash provided by (used in) financing activities** | | 614,549 | (643,550) | 2,457,905 |
| **Net (decrease) in cash held** | | (1,415,335) | (6,564,537) | (6,359,620) |
| Cash at beginning of year | | 13,913,397 | 20,477,934 | 19,956,300 |
| **Cash and cash equivalents at the end of the year** | 4 | **12,498,062** | **13,913,397** | **13,596,680** |

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

## CITY OF NEDLANDS
## FOR THE YEAR ENDED 30 JUNE 2027
## INDEX OF NOTES TO THE BUDGET


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**CITY OF NEDLANDS**
**NOTES TO AND FORMING PART OF THE BUDGET**
**FOR THE YEAR ENDED 30 JUNE 2027**

## 1 BASIS OF PREPARATION

The annual budget of the City of Nedlands which is a Class 2 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the City to measure any vested improvements at zero cost.

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

**The local government reporting entity**
All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2025/26 actual balances**
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

**Statement of Cashflows**
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**Initial application of accounting standards**
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

**New accounting standards for application in future years**
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Assets held for sale
• Impairment losses of non-financial assets
• Investment property
• Estimated useful life of intangible assets
• Measurement of employee benefits
• Measurement of provisions

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 2. RATES AND SERVICE CHARGES

### (a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Estimated Actual total revenue | 2025/26 Budget total revenue |
|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ |
| **(i) General rates** | | | | | | | | | |
| Residential | Gross rental valuation | 0.053496 | 7,176 | 452,411,277 | 24,202,194 | 383,630 | 24,585,824 | 21,643,414 | 21,599,292 |
| Non residential | Gross rental valuation | 0.079691 | 425 | 63,552,454 | 5,064,559 | 0 | 5,064,559 | 4,377,720 | 4,377,720 |
| Residential vacant | Gross rental valuation | 0.076400 | 156 | 11,520,050 | 880,132 | 0 | 880,132 | 841,575 | 841,575 |
| **Total general rates** | | | 7,757 | 527,483,781 | 30,146,885 | 383,630 | 30,530,515 | 26,862,709 | 26,818,587 |
| | | **Minimum** | | | | | | | |
| **(ii) Minimum payment** | | $ | | | | | | | |
| Residential | Gross rental valuation | 1,865 | 1,485 | 42,481,370 | 2,769,525 | 0 | 2,769,525 | 2,390,196 | 2,390,196 |
| Non residential | Gross rental valuation | 2,459 | 134 | 2,704,068 | 329,506 | 0 | 329,506 | 278,253 | 278,253 |
| Residential vacant | Gross rental valuation | 2,267 | 136 | 2,915,850 | 308,312 | 0 | 308,312 | 334,152 | 334,152 |
| **Total minimum payments** | | | **1,755** | **48,101,288** | **3,407,343** | **0** | **3,407,343** | **3,002,601** | **3,002,601** |
| **Total general rates and minimum payments** | | | **9,512** | **575,585,069** | **33,554,228** | **383,630** | **33,937,858** | **29,865,310** | **29,821,188** |
| **(iii) Specified area rates** | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total specified area rates** | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **(ii) Ex-gratia rates** | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total ex-gratia rates** | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | **33,554,228** | **383,630** | **33,937,858** | **29,865,310** | **29,821,188** |
| Discounts (Refer note 2(g)) | | | | | 0 | 0 | 0 | 0 | 0 |
| Concessions (Refer note 2(g)) | | | | | 0 | 0 | 0 | 0 | 0 |
| **Total rates** | | | | | **33,554,228** | **383,630** | **33,937,858** | **29,865,310** | **29,821,188** |
| Instalment plan charges | | | | | | | 145,800 | 104,817 | 124,800 |
| Instalment plan interest | | | | | | | 150,870 | 141,481 | 127,050 |
| Late payment of rate or service charge interest | | | | | | | 51,360 | 54,849 | 110,000 |
| | | | | | | | **348,030** | **301,147** | **361,850** |

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (b) 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 | Friday, 2 October 2026 | 0 | 0.0% | 0.0% |
| **Option two** | | | | |
| First installment | Friday, 2 October 2026 | 0 | 0.0% | 11.0% |
| Second instalment | Friday, 4 December 2026 | 18.85 | 5.5% | 11.0% |
| Third instalment | Friday, 5 February 2027 | 18.85 | 5.5% | 11.0% |
| Fourth instalment | Friday, 9 April 2027 | 18.85 | 5.5% | 11.0% |

### (c) 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.

#### Differential general rate

| Description | Characteristics | Objects | Reasons |
|---|---|---|---|
| GRV Residential | GRV residential category relates to property where the predominant purpose for which the property is used is predominantly residential. | The objective of the proposed rate in the dollar of $0.053496 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue and that the proportion of total rates revenue derived from residential properties remains essentially consistent with the previous year. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in residentials. |

**CITY OF NEDLANDS**
**NOTES TO AND FORMING PART OF THE BUDGET**
**FOR THE YEAR ENDED 30 JUNE 2027**

## 2. RATES AND SERVICE CHARGES (CONTINUED)

| | | | |
|---|---|---|---|
| GRV Non Residential | GRV non residential categoryrelates to property where the predominant purpose for which the property is used is predominantly non residential. | The objective of the proposed rate in the dollar of $0.079691 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue and that the proportion of total rates revenue derived from non residential properties remains essentially consistent with the previous year. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in non residentials. |
| GRV Residential Vacant. | GRV residential vacant category relates to property where the predominant purpose for which the property is used is predominantly vacant residential. | The objective of the proposed rate in the dollar of $0.076400 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue and that the proportion of total rates revenue derived from residential vacant properties remains essentially consistent with the previous year. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in residentials vacant. |

### (d) Differential Minimum Payment

| Description | Characteristics | Objects | Reasons |
|---|---|---|---|
| Minimum Residential | Minimum residential  category relates to property where the predominant purpose for which the property is used is predominantly residential. | The objective of the proposed rate of $1,865 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in residentials. |
| Mimimum Non Residential | Mimimum non residential categoryrelates to property where the predominant purpose for which the property is used is predominantly non residential. | The objective of the proposed rate of $2,459 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in non residentials. |
| Mimimum Residential Vacant. | Mimimum residential vacant categoryrelates to property where the predominant purpose for which the property is used is predominantly vacant residential. | The objective of the proposed rate of $2,267 is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue. | This includes the ongoing maintenance and service provision of the City's assets and services primarily used in vacant residentials. |

**CITY OF NEDLANDS**
**NOTES TO AND FORMING PART OF THE BUDGET**
**FOR THE YEAR ENDED 30 JUNE 2027**

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

| Differential general rate or general rate | Proposed Rate in $ | Adopted Rate in $ | Reasons for the difference |
|---|---|---|---|
| Residential | 0.054208 | 0.053496 | To reduce the burden on ratepayers and help alleviate cost-of-living pressures. |
| Non residential | 0.079691 | 0.079691 | |
| Residential vacant | 0.076400 | 0.076400 | |

| Minimum payment | Proposed Minimum $ | Adopted Minimum $ | Reasons for the difference |
|---|---|---|---|
| Residential | 1,865 | 1,865 | |
| Non residential | 2,459 | 2,459 | |
| Residential vacant | 2,267 | 2,267 | |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (f) Service Charges

| | Amount of charge | 2026/27 Budgeted revenue | Budget amount to be applied to costs | Budget amount to be set aside to reserve | Reserve amount to be applied to costs | 2025/26 Estimated Actual revenue | 2025/26 Budget revenue |
|---|---|---|---|---|---|---|---|
| **Service charge** | $ | $ | $ | $ | $ | $ | $ |
| Nedlands North | 0 | 0 | 0 | 0 | 0 | 1,922,375 | 1,222,065 |
| Nedlands West | 0 | 0 | 0 | 0 | 0 | 4,512,708 | 2,633,512 |
| | **0** | **0** | **0** | **0** | **0** | **6,435,083** | **3,855,577** |

| Nature of the service charge | Objects of the charge | Reasons for the charge | Area/Properties charge to be imposed on |
|---|---|---|---|
| Nedlands North | Under the City's policy, 50% of the City's contribution is recoverable directly from affected property owners | | Nedlands North |
| Nedlands West | Under the City's policy, 50% of the City's contribution is recoverable directly from affected property owners | | Nedlands West |

### (g) Waivers or concessions

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 3. NET CURRENT ASSETS

### (a) Composition of estimated net current assets

| | Note | 2026/27 Budget 30 June 2027 | 2025/26 Estimated Actual 30 June 2026 | 2025/26 Budget 30 June 2026 |
|---|---|---|---|---|
| **Current assets** | | $ | $ | $ |
| Cash and cash equivalents | 4 | 12,498,062 | 13,913,397 | 13,596,680 |
| Receivables | | 1,905,847 | 1,755,847 | 1,026,582 |
| Other assets | | 875,033 | 950,033 | 486,046 |
| | | 15,278,942 | 16,619,277 | 15,109,308 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (5,489,535) | (5,364,535) | (4,742,763) |
| Contract liabilities | | 0 | 0 | (97,395) |
| Capital grant/contributions liabilities | | 0 | (576,135) | 0 |
| Lease liabilities | 7 | 0 | (100,864) | (61,075) |
| Long term borrowings | 8 | (2,000,000) | (1,284,587) | (3,132,474) |
| Employee provisions | | (2,376,106) | (2,376,106) | (981,408) |
| | | (9,865,641) | (9,702,227) | (9,015,115) |
| **Net current assets** | | 5,413,301 | 6,917,050 | 6,094,193 |
| | | | | |
| **Less: Total adjustments to net current assets** | 3(b) | (5,753,859) | (6,615,470) | (4,711,982) |
| **Net current assets used in the Statement of Financial Activity** | | **(340,558)** | **301,580** | **1,382,211** |

### (b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

| | Note | 2026/27 Budget 30 June 2027 | 2025/26 Estimated Actual 30 June 2026 | 2025/26 Budget 30 June 2026 |
|---|---|---|---|---|
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 9 | (7,753,859) | (8,000,921) | (8,002,926) |
| Less: Current assets not expected to be received at end of year | | | | |
| - Contract Liabilities | | 0 | 0 | 97,395 |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 2,000,000 | 1,284,587 | 3,132,474 |
| - Current portion of lease liabilities | | 0 | 100,864 | 61,075 |
| **Total adjustments to net current assets** | | **(5,753,859)** | **(6,615,470)** | **(4,711,982)** |

## EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

**Items excluded from calculation of budgeted deficiency**
When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

### (c) Amounts excluded from operating activities

| | Note | 2026/27 Budget 30 June 2027 | 2025/26 Estimated Actual 30 June 2026 | 2025/26 Budget 30 June 2026 |
|---|---|---|---|---|
| | | $ | $ | $ |
| Less: Profit on asset disposals | 5 | 0 | (65,249) | (108,250) |
| | | | | |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | 0 | (151,117) | 0 |
| Less: Deferred service charge | | 0 | (1,726,734) | 0 |
| Add: Loss on asset disposals | 5 | 0 | 106,033 | 0 |
| Add: Depreciation | 6 | 11,369,848 | 10,458,681 | 10,598,779 |
| Movement in current liabilities | | | | |
| Non-cash movements in non-current assets and liabilities: | | | | |
| - Pensioner deferred rates | | 0 | (32,396) | 0 |
| - Employee benefit provisions | | 0 | 100,315 | 0 |
| - Differed service charge receivables | | 442,819 | 0 | 0 |
| **Non cash amounts excluded from operating activities** | | **11,812,667** | **8,689,533** | **10,490,529** |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

**INVENTORY - 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.

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

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

**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.

**CONTRACT LIABILITIES**
Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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

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

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

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

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

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

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

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

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

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 4. RECONCILIATION OF CASH

### (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:

| | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| | | $ | $ | $ |
| Cash and cash equivalents | | **12,498,062** | **13,913,397** | **13,596,680** |
| **Restrictions** | | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| Cash and cash equivalents | | 7,753,859 | 8,577,056 | 8,002,926 |
| | | 7,753,859 | 8,577,056 | 8,002,926 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserve accounts | 9 | 7,753,859 | 8,000,921 | 8,002,926 |
| Contract liabilities | | 0 | 0 | 0 |
| Capital grant/contributions liabilities | | 0 | 576,135 | 0 |
| **Total restricted financial assets** | | 7,753,859 | 8,577,056 | 8,002,926 |

### (b) Reconciliation of net cash provided by operating activities

| | Note | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|---|
| Net result | | (6,438,477) | (9,044,444) | (8,292,444) |
| Non-cash items: | | | | |
| Depreciation | 6 | 11,369,848 | 10,458,681 | 10,598,779 |
| (Profit)/loss on sale of assets | 5 | 0 | 40,784 | (108,250) |
| Adjustments to fair value of financial assets at fair value through profit and loss | | 0 | (151,117) | 0 |
| Changes in assets and liabilities: | | | | |
| (Increase)/decrease in receivables | | 292,819 | (1,743,044) | (125,000) |
| Decrease in inventories | | 0 | 4,937 | 13,627 |
| (Increase)/decrease in other assets | | 75,000 | (424,687) | (25,000) |
| Decrease in trade and other payables | | 125,000 | 204,981 | 0 |
| (Increase) in contract liabilities | | 0 | (138,386) | 0 |
| (Increase) in capital grant/contributions liabilities | | (576,135) | (53,032) | (629,167) |
| Decrease in employee related provisions | | 0 | 375,963 | 0 |
| Capital grants, subsidies and contributions | | (2,197,239) | (2,038,544) | (3,515,916) |
| Net cash provided by/(used in) operating activities | | **2,650,816** | **(2,507,908)** | **(2,083,371)** |

**MATERIAL ACCOUNTING POLICES**

**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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

**FINANCIAL ASSETS AT AMORTISED COST**
The City classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 5. PROPERTY, PLANT AND EQUIPMENT

**2026/27 Budget**

| | Additions | In-kind Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
|---|---|---|---|---|---|---|---|
| (a) Property, Plant and Equipment | $ | $ | $ | | $ | $ | $ |
| Buildings | 273,730 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Public art work | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WIP | 298,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 571,730 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure | | | | | | | |
| Infrastructure - roads | 3,081,916 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - drainage | 1,178,699 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - parks Development | 2,045,594 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6,306,209 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **6,877,939** | **0** | **0** | **0** | **0** | **0** | **0** |

**2025/26 Estimated Actual**

| | Additions | In-kind Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
|---|---|---|---|---|---|---|---|
| (a) Property, Plant and Equipment | $ | $ | $ | | $ | $ | $ |
| Buildings | 192,568 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and equipment | 639,010 | 0 | 106,034 | 0 | 65,249 | 65,249 | (106,033) |
| Public art work | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| WIP | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 831,578 | 0 | 106,034 | 0 | 65,249 | 65,249 | (106,033) |
| Infrastructure | | | | | | | |
| Infrastructure - roads | 3,532,789 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - drainage | 479,814 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - parks Development | 677,286 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 4,689,889 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **5,521,467** | **0** | **106,034** | **0** | **65,249** | **65,249** | **(106,033)** |

**2025/26 Budget**

| | Additions | Disposals - Net Book Value | Transfer to non-current assets classified as held for sale | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
|---|---|---|---|---|---|---|
| (a) Property, Plant and Equipment | $ | $ | | $ | $ | $ |
| Buildings | 814,303 | 0 | 0 | 0 | 0 | 0 |
| Plant and equipment | 327,890 | 0 | 0 | 52,704 | 52,704 | 0 |
| Public art work | 335,454 | 0 | 0 | 55,546 | 55,546 | 0 |
| WIP | 513,000 | 0 | 0 | 0 | 0 | 0 |
| Total | 1,990,647 | 0 | 0 | 108,250 | 108,250 | 0 |
| Infrastructure | | | | | | |
| Infrastructure - roads | 5,645,104 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - drainage | 668,050 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - parks Development | 2,059,476 | 0 | 0 | 0 | 0 | 0 |
| Total | 8,372,630 | 0 | 0 | 0 | 0 | 0 |
| **Total** | **10,363,277** | **0** | **0** | **108,250** | **108,250** | **0** |

### MATERIAL ACCOUNTING POLICIES

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

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 6. DEPRECIATION

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Class** | | | |
| Buildings - non-specialised | 2,652,535 | 2,650,673 | 1,429,419 |
| Furniture and equipment | 64,638 | 68,150 | 0 |
| Plant and equipment | 376,551 | 356,258 | 787,052 |
| Infrastructure - roads | 5,157,708 | 4,396,116 | 4,921,312 |
| Infrastructure - footpaths | 770,392 | 764,795 | 894,220 |
| Infrastructure - drainage | 804,925 | 753,208 | 865,688 |
| Infrastructure - parks Development | 1,282,765 | 1,112,683 | 1,605,519 |
| Other infrastructure | 175,152 | 176,935 | 0 |
| Right of use - land | 85,182 | 179,863 | 95,567 |
| | **11,369,848** | **10,458,681** | **10,598,779** |
| **By Program** | | | |
| Education and welfare | 269,694 | 267,647 | 153,499 |
| Recreation and culture | 3,271,781 | 3,117,435 | 2,644,353 |
| Transport | 6,911,816 | 6,094,692 | 6,681,526 |
| Other property and services | 916,557 | 978,907 | 1,119,401 |
| | **11,369,848** | **10,458,681** | **10,598,779** |

### MATERIAL ACCOUNTING POLICIES

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

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

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

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

| | |
|---|---|
| Buildings | 10 to 100 years |
| Furniture and equipment | 4 to 50 years |
| Plant and equipment | 5 to 16 years |
| Roads - pavement | 100 - 121 years |
| Footpaths | 20 - 50 years |
| Stormwater - Pipes and pits | 44 - 103 years |
| Stormwater - Plant | 68 - 96 years |
| Bus Shelters | 24 - 38 years |
| Roundabouts | 50 - 96 years |
| Street Lights | 21 - 43 years |
| Parks | 10 - 25 years |
| Parks Reticulation | 11 - 41 years |
| Right of use (plant and equipment) | Based on the remaining lease |
| Right of use - land | Based on the remaining lease |

**AMORTISATION**
The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 7. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease Principal 1 July 2026 | 2026/27 Budget New Leases | 2026/27 Budget Lease Principal Repayments | Budget Lease Principal outstanding 30 June 2027 | 2026/27 Budget Lease Interest Repayments | Est. Actual Principal 1 July 2025 | 2025/26 Est. Actual New Leases | 2025/26 Est. Actual Lease Principal repayments | Est. Actual Lease Principal outstanding 30 June 2026 | 2025/26 Est. Actual Lease Interest repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Leases | 2025/26 Budget Lease Principal repayments | Budget Lease Principal outstanding 30 June 2026 | 2025/26 Budget Lease Interest repayments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Land | K855915 | DPLH** | 2.5% | 21 years | 73,249 | 0 | (20,165) | 53,084 | (1,771) | 92,865 | 0 | (19,616) | 73,249 | (8,212) | 87,129 | 0 | (18,437) | 68,692 | (2,176) |
| Plotter Printer | AGR-13122 | Kyocera | 6.6% | 60 months | 7,807 | 0 | (5,196) | 2,611 | (36) | 12,968 | 0 | (5,161) | 7,807 | (71) | 12,968 | 0 | (5,161) | 7,807 | (71) |
| Laptops | | HP | 5.2% | 36 months | 75,499 | 0 | (75,503) | (4) | (1,123) | 220,885 | 0 | (145,386) | 75,499 | (1,511) | 220,889 | 0 | (145,386) | 75,503 | (7,866) |
| | | | | | **156,555** | **0** | **(100,864)** | **55,691** | **(2,930)** | **326,718** | **0** | **(170,163)** | **156,555** | **(9,794)** | **320,986** | **0** | **(168,984)** | **152,002** | **(10,113)** |

### MATERIAL ACCOUNTING POLICIES

**LEASES**
At the inception of a contract, the City assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

**LEASE LIABILITIES**
The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 8. BORROWINGS

### (a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Est.Actual Principal 1 July 2025 | 2025/26 Est. Actual New Loans | 2025/26 Est. Actual Principal Repayments | Est. Actual Principal outstanding 30 June 2026 | 2025/26 Est. Actual Interest Repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| **Community amenities** | | | | | | | | | | | | | | | | | | |
| Underground Power (W.Hollywood Res) | 188 | WATC | 3.07% | 158,031 | 0 | (77,821) | 80,210 | (4,852) | 233,534 | 0 | (75,503) | 158,031 | (7,169) | 234,373 | 0 | (76,077) | 158,296 | (5,249) |
| Underground Power (Alfred & MTC Res) | 189 | WATC | 3.07% | 23,081 | 0 | (11,366) | 11,715 | (709) | 34,109 | 0 | (11,028) | 23,081 | (1,047) | 33,077 | 0 | (9,989) | 23,088 | (760) |
| Underground Power (Alderbury Res) | 190 | WATC | 3.07% | 16,393 | 0 | (8,072) | 8,321 | (503) | 24,225 | 0 | (7,832) | 16,393 | (744) | 23,491 | 0 | (7,095) | 16,396 | (540) |
| Underground Power (Nedlands North) | 191 | WATC | 4.66% | 3,076,412 | 0 | (831,512) | 2,244,900 | (121,169) | 3,871,932 | 0 | (795,520) | 3,076,412 | (144,727) | 3,871,937 | 0 | (796,073) | 3,075,864 | (150,799) |
| Underground Power (Nedlands West) | 132 | WATC | 4.80% | 535,500 | 0 | (124,452) | 411,048 | (23,484) | 0 | 535,500 | 0 | 535,500 | 0 | 0 | 4,000,000 | (364,514) | 3,635,486 | (82,380) |
| Capital Works | 192 | WATC | 4.80% | 0 | 2,000,000 | (231,364) | 1,768,636 | (42,534) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 0 | | | | | | | | | | | | | | |
| **Recreation and culture** | | | | | | | | | | | | | | | | | | |
| Building Infrastructure | 184 | WATC | 3.1% | 0 | 0 | 0 | 0 | 0 | 77,653 | 0 | (77,653) | 0 | (910) | 77,653 | 0 | (77,653) | 0 | (506) |
| Building Infrastructure | 185 | WATC | 3.1% | 0 | 0 | 0 | 0 | 0 | 36,756 | 0 | (36,756) | 0 | (431) | 36,751 | 0 | (36,751) | 0 | (239) |
| | | | | 3,809,417 | 2,000,000 | (1,284,587) | 4,524,830 | (193,251) | 4,278,209 | 535,500 | (1,004,292) | 3,809,417 | (155,028) | 4,277,282 | 4,000,000 | (1,368,152) | 6,909,130 | (240,473) |
| **Self Supporting Loans** | | | | | | | | | | | | | | | | | | |
| Dalkeith Bowling Club | 186 | WATC | 3.1% | 0 | 0 | 0 | 0 | 0 | 4,595 | 0 | (4,595) | 0 | (31) | 4,959 | 0 | (4,959) | 0 | (31) |
| | | | | 0 | 0 | 0 | 0 | 0 | 4,595 | 0 | (4,595) | 0 | (31) | 4,959 | 0 | (4,959) | 0 | (31) |
| | | | | **3,809,417** | **2,000,000** | **(1,284,587)** | **4,524,830** | **(193,251)** | **4,282,804** | **535,500** | **(1,008,887)** | **3,809,417** | **(155,059)** | **4,282,241** | **4,000,000** | **(1,373,111)** | **6,909,130** | **(240,504)** |

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 8. BORROWINGS (CONTINUED)

### (b) New borrowings - 2026/27

| Particulars/Purpose | Institution | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|---|---|---|---|---|---|---|---|
| | | | % | $ | $ | $ | $ |
| Capital Works | WATC | 4 | 4.8% | 2,000,000 | 191,184 | 2,000,000 | 0 |
| | | | | **2,000,000** | **191,184** | **2,000,000** | **0** |

### (c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

### (d) Credit Facilities

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **Undrawn borrowing facilities credit standby arrangements** | | | |
| Bank overdraft limit | 0 | 0 | 0 |
| Bank overdraft at balance date | | | |
| Credit card limit | 50,000 | 50,000 | 50,000 |
| Credit card balance at balance date | 0 | 9,377 | 0 |
| **Total amount of credit unused** | 50,000 | 40,623 | 50,000 |
| | | | |
| **Loan facilities** | | | |
| Loan facilities in use at balance date | 4,524,830 | 3,809,417 | 6,909,130 |

MATERIAL ACCOUNTING POLICIES

**BORROWING COSTS**
The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 9. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

| | | 2026/27 Budget | | | | 2025/26 Estimated Actual | | | | 2025/26 Budget | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
| | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| | **Restricted by legislation** | | | | | | | | | | | | |
| (a) | Cash-in-lieu of public open space reserve | 368,333 | 22,579 | 0 | 390,912 | 368,333 | 0 | 0 | 368,333 | 519,817 | 0 | 0 | 519,817 |
| | | **368,333** | **22,579** | **0** | **390,912** | **368,333** | **0** | **0** | **368,333** | **519,817** | **0** | **0** | **519,817** |
| | **Restricted by council** | | | | | | | | | | | | |
| (b) | Plant replacement reserve | 292,395 | 67,924 | 0 | 360,319 | 292,395 | 0 | 0 | 292,395 | 292,395 | 0 | 0 | 292,395 |
| (c) | City development reserve | 299,687 | 0 | (299,687) | 0 | 299,687 | 0 | 0 | 299,687 | 188,898 | 0 | 0 | 188,898 |
| (d) | North street reserve | 158,951 | 9,744 | 0 | 168,695 | 158,951 | 0 | 0 | 158,951 | 158,951 | 0 | 0 | 158,951 |
| (e) | Welfare reserve | 369,884 | 22,674 | 0 | 392,558 | 369,884 | 0 | 0 | 369,884 | 208,248 | 0 | 0 | 208,248 |
| (f) | Strategic Projects reserve (Formerly Service reserve | 28,968 | 1,776 | 0 | 30,744 | 28,968 | 0 | 0 | 28,968 | 28,968 | 0 | 0 | 28,968 |
| (g) | Insurance reserve | 67,939 | 4,165 | 0 | 72,104 | 67,939 | 0 | 0 | 67,939 | 67,939 | 0 | 0 | 67,939 |
| (h) | Underground power project reserve | 195,668 | 11,995 | 0 | 207,663 | 4,045,668 | 0 | (3,850,000) | 195,668 | 3,968,802 | 0 | (3,850,000) | 118,802 |
| (i) | Waste management reserve | 2,830,292 | 586,303 | 0 | 3,416,595 | 2,330,292 | 500,000 | 0 | 2,830,292 | 2,338,667 | 0 | 0 | 2,338,667 |
| (j) | Building replacement reserve | 955,315 | 0 | (955,315) | 0 | 955,315 | 0 | 0 | 955,315 | 623,747 | 0 | 0 | 623,747 |
| (k) | Swanbourne development reserve | 128,490 | 7,877 | 0 | 136,367 | 128,490 | 0 | 0 | 128,490 | 1,490 | 0 | 0 | 1,490 |
| (l) | Public art reserve | 47,334 | 2,902 | 0 | 50,236 | 47,334 | 0 | 0 | 47,334 | 47,334 | 0 | 0 | 47,334 |
| (m) | Business system reserve | 114,143 | 6,997 | 0 | 121,140 | 114,143 | 0 | 0 | 114,143 | 113,143 | 0 | 0 | 113,143 |
| (n) | All abilities play space | 442,251 | 0 | (442,251) | 0 | 442,251 | 0 | 0 | 442,251 | 442,250 | 0 | 0 | 442,250 |
| (o) | Major projects | 996,817 | 0 | (996,817) | 0 | 496,817 | 500,000 | 0 | 996,817 | 1,652,277 | 500,000 | 0 | 2,152,277 |
| (p) | Riverwall maintenance reserve | 104,454 | 0 | (104,454) | 0 | 104,454 | 0 | 0 | 104,454 | 100,000 | 0 | 0 | 100,000 |
| (q) | Laneway reserve | 600,000 | 0 | (600,000) | 0 | 600,000 | 0 | 0 | 600,000 | 600,000 | 0 | 0 | 600,000 |
| (r) | Assets management reserve | 0 | 3,537,526 | (1,131,000) | 2,406,526 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (s) | Carry forward projects reserve | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | **7,632,588** | **4,259,883** | **(4,529,524)** | **7,362,947** | **10,482,588** | **1,000,000** | **(3,850,000)** | **7,632,588** | **10,833,109** | **500,000** | **(3,850,000)** | **7,483,109** |
| | | **8,000,921** | **4,282,462** | **(4,529,524)** | **7,753,859** | **10,850,921** | **1,000,000** | **(3,850,000)** | **8,000,921** | **11,352,926** | **500,000** | **(3,850,000)** | **8,002,926** |

### (b) Reserve Accounts - Purposes

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 | Purpose of the reserve |
|---|---|---|
| | **Restricted by legislation** | |
| (a) | Cash-in-lieu of public open space reserve | To fund Public Open Space |
| | **Restricted by council** | |
| (b) | Plant replacement reserve | To fund replacement of plant and equipment so the cost is spread over a number of years. |
| (c) | City development reserve | To fund improvement and purchases of property, plant and equipment and infrastructure. |
| (d) | North street reserve | To fund operational and capital costs of community and recreational facilities at Mt Claremont and Swanbourne, and infrastructure generally. |
| (e) | Welfare reserve | To fund the operational and capital costs to welfare services. |
| (f) | Strategic Projects reserve (Formerly Service reserve) | To fund the Citywide strategic operational and capital activities to ensure strategic budget objective of intergenerational equity. |
| (g) | Insurance reserve | To fund any excess that may arise from having a performance based workers compensation premium. |
| (h) | Underground power project reserve | To fund underground power projects. |
| (i) | Waste management reserve | To fund operational and capital costs to ensure the continued provision of waste management services to the community. |
| (j) | Building replacement reserve | To fund the upgrade and/or replacement of council buildings. |
| (k) | Swanbourne development reserve | To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan. Set-up with proceeds of the insurance claim arisin |
| (l) | Public art reserve | To fund works of art in the City of Nedlands. |
| (m) | Business system reserve | To fund councils business system. |
| (n) | All abilities play space | To fund the annual operating and maintenance cost of the All Abilities Play Space. |
| (o) | Major projects | To fund capital works from proceeds from sale of major assets. |
| (p) | Riverwall maintenance reserve | To fund river wall capital and maitenance works. |
| (q) | Laneway reserve | To fund laneway raod projects. |
| (r) | Assets management reserve | To fund assets operations. Renewal, upgrade and new assets. |
| (s) | Carry forward projects reserve | To fund carry forwards projects from previous financial year. |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 10. OTHER INFORMATION

| The net result includes as revenues | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **(a) Interest earnings** | | | |
| Investments | 784,999 | 767,143 | 595,429 |
| Late payment of fees and charges * | 51,360 | 54,849 | 110,000 |
| Rates 'Instalment plan interest * | 150,870 | 141,481 | 127,050 |
| Underground Power 'Instalment plan interest * | 0 | 0 | 200,000 |
| Other interest revenue | 21,000 | 22,663 | 10,035 |
| | **1,008,229** | **986,136** | **1,042,514** |

* The City has resolved to charge interest under section 6.13 of the Act for the differed/instalment payment of any amount of money at 5.5%. and late/unpaid payment of any amount of money at 11%

| The net result includes as expenses | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| **(b) Auditors remuneration** | | | |
| Audit services | 173,000 | 259,972 | 161,200 |
| Internal audit fees | 75,000 | 19,510 | 60,000 |
| Other services | 11,750 | 3,800 | 9,750 |
| | **259,750** | **283,282** | **230,950** |
| **(c) Interest expenses (finance costs)** | | | |
| Borrowings (refer Note 8(a)) | 193,251 | 155,059 | 240,504 |
| Interest on lease liabilities (refer Note 7) | 2,930 | 9,794 | 10,113 |
| Loan guarantee fee | 27,478 | 41,617 | 10,500 |
| | **223,659** | **206,470** | **261,117** |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 11. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **Mayor** | | | |
| Mayor's allowance | 73,435 | 23,450 | 23,650 |
| Meeting attendance fees | 36,112 | 11,532 | 11,630 |
| Training expenses | 0 | 0 | 1,000 |
| Annual allowance for ICT expenses | 3,500 | 0 | 3,500 |
| Superannuation contribution payments | 13,146 | 3,175 | 4,234 |
| Annual allowance for travel and accommodation expenses | 2,500 | 8 | 100 |
| | **128,693** | **38,165** | **44,114** |
| **Deputy Mayor** | | | |
| Deputy Mayor's allowance | 18,359 | 5,863 | 5,913 |
| Meeting attendance fees | 26,931 | 8,600 | 8,673 |
| Training expenses | 0 | 0 | 1,000 |
| Annual allowance for ICT expenses | 3,500 | 0 | 3,500 |
| Superannuation contribution payments | 5,435 | 1,313 | 1,750 |
| Annual allowance for travel and accommodation expenses | 2,500 | 8 | 100 |
| | **56,725** | **15,784** | **20,936** |
| **All Other Council members** | | | |
| Meeting attendance fees | 188,517 | 58,103 | 49,872 |
| Training expenses | 0 | 0 | 7,000 |
| Annual allowance for ICT expenses | 24,500 | 0 | 24,500 |
| Superannuation contribution payments | 23,634 | 5,464 | 5,985 |
| Annual allowance for travel and accommodation expenses | 17,500 | 48 | 700 |
| | **254,151** | **63,615** | **88,057** |
| **Commissioners** | | | |
| Allowances | 0 | 228,324 | 221,160 |
| Other reimbursement | 0 | 0 | 48,000 |
| Annual allowance for ICT expenses | 0 | 10,500 | 10,500 |
| Superannuation contribution payments | 0 | 27,399 | 26,539 |
| Annual allowance for travel and accommodation expenses | 0 | 1,671 | 3,000 |
| | **0** | **267,894** | **309,199** |
| **Total Council Member Remuneration** | **439,569** | **385,458** | **462,306** |
| Mayor's allowance | 73,435 | 23,450 | 23,650 |
| Deputy Mayor's allowance | 18,359 | 5,863 | 5,913 |
| Commissioners allowances | 0 | 228,324 | 221,160 |
| Meeting attendance fees | 251,560 | 78,235 | 70,175 |
| Other reimbursement | 0 | 0 | 48,000 |
| Training expenses | 0 | 0 | 9,000 |
| Annual allowance for ICT expenses | 31,500 | 10,500 | 42,000 |
| Superannuation contribution payments | 42,215 | 37,351 | 38,508 |
| Annual allowance for travel and accommodation expenses | 22,500 | 1,735 | 3,900 |
| | **439,569** | **385,458** | **462,306** |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 12. MAJOR LAND TRANSACTIONS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2026/27 financial year.

**CITY OF NEDLANDS**
**NOTES TO AND FORMING PART OF THE BUDGET**
**FOR THE YEAR ENDED 30 JUNE 2027**

## 13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2026/27 financial year.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 14. REVENUE AND EXPENDITURE

### (a) Revenue and Expenditure Classification

#### REVENUES

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**
All amounts received as grants, subsidies and contributions that are not capital grants.

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

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

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

**OTHER REVENUE**
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**
Gain on the disposal of assets including gains on the disposal of long-term investments.

#### EXPENSES

**EMPLOYEE COSTS**
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

**LOSS ON ASSET DISPOSAL**
Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**
Depreciation and amortisation expenses raised on all classes of assets.

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 14. REVENUE AND EXPENDITURE (CONTINUED)

### (b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/ Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Timing of Revenue recognition |
|---|---|---|---|---|---|---|---|---|
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Licences/ Registrations/ Approvals | Building, planning, development and animal management, having the same nature as a licence regardless of naming. | Single point in time | Full payment prior to issue | None | Set by State legislation or limited by legislation to the cost of provision | Based on timing of issue of the associated rights | No refunds | On payment and issue of the licence, registration or approval |
| Waste management entry fees | Waste treatment, recycling and disposal service at disposal sites | Single point in time | Payment in advance at gate or on normal trading terms if credit provided | None | Adopted by council annually | Based on timing of entry to facility | Not applicable | On entry to facility |
| Airport landing charges | Permission to use facilities and runway | Single point in time | Monthly in arrears | None | Adopted by council annually | Applied fully on timing of landing/take-off | Not applicable | On landing/departure event |
| Fees and charges for other goods and services | Cemetery services, library fees, reinstatements and private works | Single point in time | Payment in full in advance | None | Adopted by council annually | Applied fully based on timing of provision | Not applicable | Output method based on provision of service or completion of works |
| Sale of stock | Aviation fuel, kiosk and visitor centre stock | Single point in time | In full in advance, on 15 day credit | Refund for faulty goods | Adopted by council annually, set by mutual agreement | Applied fully based on timing of provision | Returns limited to repayment of transaction price | Output method based on goods |

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

## 15. PROGRAM INFORMATION

### Key Terms and Definitions - Reporting Programs

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

| OBJECTIVE | ACTIVITIES |
|---|---|
| **Governance**<br>To provide a decision making process for the efficient allocation of scarce resources | 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**<br>To collect revenue to allow for the provision of services. | Rates, general purpose government grants and interest revenue. |
| **Law, order, public safety**<br>To provide services to help ensure a safer and environmentally conscious community. | Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services. |
| **Health**<br>To provide an operational framework for environmental and community health. | Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. |
| **Education and welfare**<br>To provide services to disadvantaged persons, the elderly, children and youth. | Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services. |
| **Housing**<br>To provide and maintain elderly residents housing. | Provision and maintenance of elderly residents housing. |
| **Community amenities**<br>Provision and maintenance of elderly residents housing. | 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, cemetery and public conveniences. |
| **Recreation and culture**<br>To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community. | Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities. |
| **Transport**<br>To provide safe, effective and efficient transport services to the community. | Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. |
| **Economic services**<br>To help promote the City and its economic wellbeing. | 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 and services**<br>To monitor and control City of Nedlands's overheads operating accounts. | 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 2027

### 16. FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Estimated Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Program:** | | | |
| General purpose funding | 235,575 | 153,964 | 235,150 |
| Law, order, public safety | 718,800 | 711,022 | 553,200 |
| Health | 88,345 | 105,196 | 97,828 |
| Education and welfare | 64,900 | 62,075 | 67,000 |
| Community amenities | 5,779,540 | 5,725,033 | 5,553,405 |
| Recreation and culture | 1,062,002 | 1,005,803 | 1,045,720 |
| Transport | 98,500 | 76,575 | 72,000 |
| Economic services | 760,000 | 964,856 | 1,262,310 |
| Other property and services | 713,240 | 650,769 | 607,200 |
| | **9,520,902** | **9,455,293** | **9,493,813** |

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

# 9 CONFIDENTIAL ITEMS

Nil

# 10 DECLARATION OF CLOSURE

There being no further business, the Presiding Member will declare the meeting closed.