

AGENDA

Special Council Meeting

Monday 19 August 2024

Notice of Meeting

Mayor & Councillors

A Special Council Meeting Agenda Forum of the City of Nedlands is to be held on Monday 19 August 2024 in the Council chambers at 71 Stirling Highway Nedlands commencing at 6pm.

This meeting will be livestreamed [Livestreaming Council & Committee Meetings » City of Nedlands](#)



Keri Shannon | Chief Executive Officer
19 August 2024



Information

Special Council Meetings are run in accordance with the City of Nedlands Standing Orders Local Law. If you have any questions in relation to items on the agenda, procedural matters, public question time, addressing Council or attending meetings please contact the Executive Officer on 9273 3500 or council@nedlands.wa.gov.au

Public Question Time

Public question time at a Special Council Meeting is available for members of the public to ask a question about 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 or Employee.

Questions should be submitted as early as possible 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 wishing to address Council in relation to an item on the agenda 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 particular item on a Special 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 Agenda Forum 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.

Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.



Table Of Contents

1. Declaration of Opening.....	4
2. Present and Apologies and Leave of Absence (Previously Approved)	4
3. Public Question Time	4
4. Address by Members of the Public	4
5. Disclosures of Financial Interest.....	4
6. Disclosures of Interest Affecting Impartiality.....	5
7. Declaration by Members That They Have Not Given Due Consideration to Papers	5
8. CPS40.08.24 Adoption of the City of Nedlands 2024/25 Annual Budget.....	6
9. Declaration of Closure.....	14



1. Declaration of Opening

The Presiding Member will declare the meeting open at 6.00pm and will draw attention to the disclaimer on page 2 and will advise that the meeting is being livestreamed and recorded.

2. Present and Apologies and Leave of Absence (Previously Approved)

Leave of Absence
(Previously Approved)

Apologies

None as at distribution of this agenda.

3. Public Question Time

Public questions submitted to be read at this point.

4. Address by Members of the Public

Addresses by members of the public who have completed Public Address Registration Forms to be made at this point.

5. Disclosures of Financial Interest

The Presiding Member to remind Council Members and Staff of the requirements of Section 5.65 of the Local Government Act to disclose any interest during the meeting when the matter is discussed.

A declaration under this section requires that the nature of the interest must be disclosed. Consequently, a member who has made a declaration must not preside, participate in, or be present during any discussion or decision-making procedure relating to the matter the subject of the declaration.

However, other members may allow participation of the declarant if the member further discloses the extent of the interest. Any such declarant who wishes to participate in the meeting on the matter, shall leave the meeting, after making their declaration and request to participate, while other members consider and decide upon whether the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.



6. Disclosures of Interest Affecting Impartiality

The Presiding Member to remind Council Members and Staff of the requirements of Council's Code of Conduct in accordance with Section 5.103 of the Local Government Act.

Council Members and staff are required, in addition to declaring any financial interests to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making procedure.

The following pro forma declaration is provided to assist in making the disclosure.

"With regard to the matter in item x I disclose that I have an association with the applicant (or person seeking a decision). This association is (nature of the interest).

As a consequence, there may be a perception that my impartiality on the matter may be affected. I declare that I will consider this matter on its merits and vote accordingly."

The member or employee is encouraged to disclose the nature of the association.

7. Declaration by Members That They Have Not Given Due Consideration to Papers

Members who have not read the business papers to make declarations at this point.



8. CPS40.08.24 Adoption of the City of Nedlands 2024/25 Annual Budget

Meeting & Date	Special Council Meeting – 19 August 2024
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Report Author	Keri Shannon – Chief Executive Officer
Director/CEO	Keri Shannon – Chief Executive Officer
Attachments	1. City of Nedlands Draft 2024/25 Statutory Annual Budget. 2. City of Nedlands Draft 2024/25 Fees and Charges. 3. City of Nedlands Draft 2024/25 Capital Works Program and Acquisitions.

Purpose

To seek Council consideration of adopting the City of Nedlands 2024/25 Annual Budget. In line with the Council's adopted Long Term Financial plan, the proposed budget includes a 3.6% rate increase for all properties to fund a modest capital works program.

Recommendation

That Council:

1. adopts the statutory Annual Budget for 2024/25, pursuant to the provisions of section 6.2 of the *Local Government Act 1995*, and *Part 3 of the Local Government (Financial Management) Regulations 1996*, for the City of Nedlands, as contained in Attachment 1, inclusive of the following:
 - a. Statement of Comprehensive Income (by Nature & Type)
 - b. Statement of Cash Flows
 - c. Statement of Financial Activity (by Nature & Type)
 - d. Capital Expenditure Program
 - e. Transfers to and from Reserves
 - f. Notes to and forming part of the 2024/25 Statutory Annual Budget
2. adopts the following Rates in the Dollar:
 - a. Residential (GRV) 6.0550 cents in the dollar
 - b. Non-Residential (GRV) 7.4712 cents in the dollar
 - c. Residential Vacant Land (GRV) 8.0114 cents in the dollar



3. adopts, pursuant to *Section 6.35 of the Local Government Act 1995* minimum rates payments to be imposed as follows:
 - a. Residential (GRV) \$1,576
 - b. Non-Residential (GRV) \$2,078
 - c. Residential Vacant Land (GRV) \$1,916
4. 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 \$48 (3 instalments at \$16 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 - 04 October 2024
 - ii. Second quarterly instalment - 06 December 2024
 - iii. Third quarterly instalment - 14 February 2025
 - iv. Fourth quarterly instalment - 18 April 2025
5. approves late payment interest rate of 11% for rates and costs of proceedings to recover charges that remain unpaid after becoming due and payable;
6. 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 2024/25 Fees and Charges, as per Attachment 2;
7. adopts the following annual fees for payment of Elected Members in lieu of individual meeting attendance fees, pursuant to *Section 5.98 of the Local Government Act 1995* and *Regulation 30 of the Local Government (Administration) Regulations 1996*:
 - a. Mayor \$33,706
 - b. Councillors \$25,137
8. adopts the annual local government allowance of \$68,552 to be paid to the Mayor in addition to the annual meeting allowance, pursuant to *Section 5.98(5) of the Local Government Act 1995*;
9. adopts the annual local government allowance of \$17,138 to be paid to the Deputy Mayor in addition to the annual meeting allowance, pursuant to *Section 5.98A(1) of the Local Government Act 1995*;



10. adopts the Information and Communication Technology (ICT) allowance of \$3,500 for Elected Members, pursuant to Section 5.99A(a) of the *Local Government Act 1995 and Regulations 31(1)(a) and 32(1) of the Local Government (Administration) Regulations 1996*;
11. adopts the annual travel and accommodation allowance of \$100 for Elected Members, pursuant to Section 5.99A(a) of the *Local Government Act 1995 and Regulation 32(1) of the Local Government (Administration) Regulations 1996*;
12. approves the proposed transfers to and from Reserves as detailed in the 2024/25 Annual Budget;
13. receives the Forward Capital Works Program 2024/25;
14. adopts pursuant to Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and Australian Accountings Standard AASB 1031 Materiality, the following thresholds for the reporting of material financial variances in the monthly statement of financial activity reports:
 - 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.

Voting Requirement

Absolute Majority required.

Background

Council is required to adopt the Annual Budget by 31 August each year. The City of Nedlands 2024/25 Draft Annual Budget as presented in this report and the various attachments proposes a modest 3.6% increase in rates.

Discussion

Basis for the development of the Draft Annual Budget

The draft 2024/25 City of Nedlands Annual Budget has been developed to reflect the principles of prudence, sound financial management and consideration of the prevailing economic environment.

In Western Australia, local governments have experienced a challenging period with costs rising at a rapid rate, cost of living rises and the inflation rate continuing at high levels. This budget is focused on the delivery of core services in an effective and efficient manner, and the selective renewal and maintenance of City assets according to priority.



Additionally, feedback from the various Council briefings held from March to July 2024 have been considered in the budget preparations and are reflected in the statements presented. The Council has reduced operational spending and will focus on the successful delivery of the capital works program and the underground power project Nedlands North (Floreat) and Nedlands West (Mt Claremont).

The Annual Budget for 2024/25 is a statutory document to be adopted by Council pursuant to the provisions of *Section 6.2 of the Local Government Act 1995*, and *Part 3 of the Local Government (Financial Management) Regulations 1996*, for the City of Nedlands.

Differential Rates, minimum payments and instalment payment arrangements

Each year where the City of Nedlands seeks to impose differential rates, it is required under section 6.36 of the Local Government Act 1995 to advertise the proposed differential rates by local public notice for a period of at least 21 days, seeking submissions. Any submissions received are to be considered by Council.

Rates are calculated by the Gross Rental Value (GRV) of a property and the rate in the dollar. GRVs are provided by the Office of the Valuer General and the Council determines the rate in the dollar and minimums.

In addition to the 3.6% rate increase, the City also expects to raise an additional 1.7% from interim rates issued for the completion of new dwellings and additions to existing homes. These increases are in line with the adopted Long Term Financial Plan adopted by Council in March 2023.

A number of submissions were received during the advertising period. In summary the submissions asked the Council to consider imposing as little an increase this year given the significant increases to the cost of living. The submissions noted a 9.5% was proposed and was much higher than the CPI. Therefore, rates are proposed to not increase by the amount advertised.

For residential properties on the minimum rate, this represents an annual increase of \$55 or \$1.06 per week. For average residential properties, this amounts to an annual increase of \$92.51 or \$1.78 per week.

Residential Bin Services

The City has maintained one of the lowest residential bin services in the metropolitan area for nearly 10 years. There has been considerable changes in the waste industry with the introduction of Food Organics and Garden Organics services, increases to fuel costs, single use plastic bans, and the adoption of a container deposit scheme, 'Containers for Change'. Additionally new offerings such as participation in Nedlands residents accessing the Western Metropolitan Regional Council's Brockway Facility has brought forth additional costs to the community.

These have all increased costs to the City and were previously absorbed by deductions of the waste reserve. This waste reserve was the beneficiary of better practice contract management and waste management efficiencies which cannot be repeated once realised. Financial modelling indicates that this cannot be sustained with the waste reserve approaching a zero



figure in the coming year if fees are not adjusted to reflect the true financial cost to the community.

The domestic standard residential waste service charge is \$408 per annum. This is an annual increase of \$80 or \$1.54 per week.

Other Fees and Charges

Other fees and charges within the City's control have been increased by CPI to reflect increasing costs of providing these services.

Elected Members' fees and allowances

Elected Members fees and allowances are determined by the Salaries and Allowances Tribunal (SAT). As from 1 July 2024 the SAT recommended an increase in fees of 4%.

In accordance with the Workforce Plan the City has been reducing staffing with FTEs planned to reduce to 149 over the life of the Workforce Plan. The City expects to maintain this level of staffing this year with additional new employees to assist with IT, Finance and underground power projects.

Borrowings

Additional proposed borrowings have been included in the 2024/25 budget to fund the Nedlands North (Floreath) project.

Underground Power

In May 2024 the Council made a final decision to proceed with the three underground power projects in Nedlands North (Floreath) and Nedlands West (Mt Claremont). Funding has been included in the 2024/25 Draft Annual Budget calculated at 1.25% of rates plus an additional 2% of rates. Funds will be transferred into the Underground Power Reserve.

Asset Maintenance

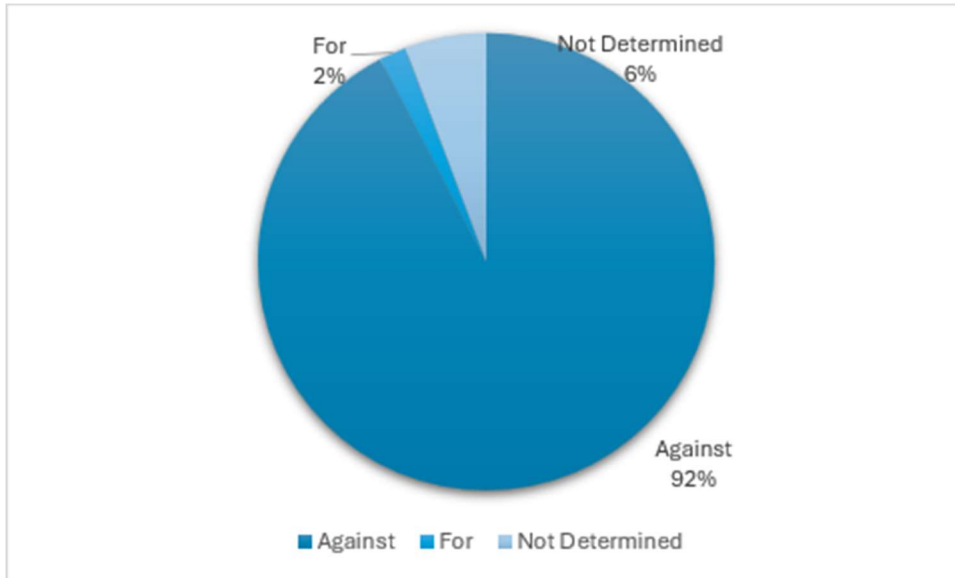
This budget provides for 3% of rates to be put into a reserve for Drainage projects, with a further 1% from the rates for maintenance and renewal of Buildings.

The funds for these reserve transfers have been achieved through reductions in operational expenses relating to employee costs and materials and contracts.

Consultation

As required by the *Local Government Act 1995*, the City advertised the proposed differential rates on 26 June 2024 to 26 July 2024, inviting comments over a period of 21 days. Fifty two submissions were received following this public consultation.

The City received a total of 52 responses from a total of 9,240 rateable properties, being 0.56% of those invited to provide feedback. Of the 52 responses, 48 (92.31%) were against, 1 was for and 3 were not determined.



In addition to the statutory requirements listed above, the development of the Draft 2024/25 Annual Budget is a collaborative effort involving the whole management team and their staff and the Executive. Elected Members of Council were presented with the Draft 2024/25 Budget and rates information at a series of Councillor Briefings held during April, May, and June 2024.

Strategic Implications

This item relates to the following elements from the City's Strategic Community Plan.

Vision Our City will be an environmentally-sensitive, beautiful and inclusive place.

Values **High standard of services**
We have local services delivered to a high standard that take the needs of our diverse community into account.

Great Natural and Built Environment
We protect our enhanced, engaging community spaces, heritage, the natural environment and our biodiversity through well-planned and managed development.

High standard of services
We have local services delivered to a high standard that take the needs of our diverse community into account.

Great Governance and Civic Leadership
We value our Council's quality decision-making, effective and innovative leadership, transparency, accountability, equity, integrity and wise stewardship of the community's assets and resources. We have an involved community and collaborate with others, valuing respectful debate and deliberation.



Priority Area

- Renewal of community infrastructure such as roads, footpaths, community and sports facilities
- Underground power

Budget/Financial Implications

The Draft Annual Budget for 2024/25 includes a modest increase in rates of 3.6%. Last year it was noted that the City is currently facing a significant backlog of required asset renewal, with many assets coming to an abrupt end of life, requiring them to be removed from service or closed. In response to asset renewal backlog, the Council has decided to increase its reserves for the renewal and maintenance of buildings and drainage, and undertake further investigation and design for capital projects in 25/26.

Key features of the 2024/25 Annual Budget are:

1. Total operating revenue \$27.8m and fees and charges of \$9.28 million with an estimated capital grants contribution of \$3 million.
2. Total operating expenditure \$42m with \$14 million towards capital works projects.
3. Major capital works for the year include:
 - a. Minor building works \$427,660
 - b. Drainage works \$960,558
 - c. Parks works \$844,267
 - d. Monash Ave – renewal (Smyth Road to East of Clifton St)
 - e. Victoria Ave – renewal (Waratah Ave to Watkins Road)
 - f. Waratah Ave – renewal (Robert St to Alexander Road)
 - g. The Avenue – traffic calming – Blackspot
 - h. Webster Street – renewal (Stirling Hwy to Edward Street)
 - i. Investigation and design of projects for 2025/26 of \$234,012 including \$59,918 to undertake design of Kennedia Lane for Proposed Renewal.

Legislative and Policy Implications

[Local Government Act 1995](#)

[Local Government \(Financial Management\) Regulations 1996](#)

[Integrated Planning and Reporting Framework](#)

[City of Nedlands - Corporate Business Plan](#)

[City of Nedlands - Community Strategic Plan](#)

[City of Nedlands - Long Term Financial Plan](#)

[City of Nedlands - Workforce Plan](#)

[City of Nedlands - Asset Management Plans](#)

Decision Implications



If Council endorses the above recommendation this will ensure the City of Nedlands achieves statutory compliance with the Annual Budget required to be adopted before 31 August each year.

If Council does not endorse the above recommendations, then another Council Meeting would need to be held before 31 August 2024 to adopt the Annual Budget, failure to adopt the budget before 31 August would lead to statutory non-compliance with the *Local Government Act 1995* and associated Regulations. Postponement in adoption of the Budget may create delays in delivery of operations services and infrastructure projects. Ministerial approval required to adopt the budget after 31 August.

Conclusion

Council's adoption of the 2024/25 Annual Budget will allow the City to deliver its services and infrastructure to the Community in 2024/25.

Further Information

Nil.



9. Declaration of Closure

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



City of Nedlands

Statement of Financial Activity

By Nature or Type

NOTE	2024-25 Budget	2023-24 Actual	2023-24 Budget
Operating Activities			
Net current assets - Opening surplus/(deficit)	2,685,487	2,343,293	3,030,839
Revenue			
Operating grants, subsidies, and contributions	150,112	1,583,930	728,830
Fees and charges	9,289,708	8,556,096	8,245,665
Service charges	0	3,892	0
Interest earnings	1,045,430	1,152,961	910,824
Other revenue	195,751	193,889	516,045
Profit on disposal of assets	220,821	0	73,761
	10,901,822	11,490,768	10,475,125
Expenses			
Employee costs	(16,632,549)	(17,007,245)	(17,476,533)
Materials and contracts	(14,143,981)	(14,964,340)	(13,790,787)
Utility charges	(805,723)	(935,821)	(939,500)
Depreciation and amortisation	(9,210,126)	(7,883,322)	(6,537,872)
Insurance expenses	(461,818)	(536,291)	(536,291)
Interest expenses	(27,677)	(45,555)	(64,060)
Other expenditure	(951,656)	(901,320)	(633,138)
Loss on disposal of assets	0	0	0
	(42,233,531)	(42,273,894)	(39,978,181)
Non-cash amounts excluded from operating activities	8,989,305	8,883,322	6,464,111
Amount attributable to operating activities	(19,656,916)	(19,556,511)	(20,008,106)
Investing Activities			
Non-operating grants, subsidies, and contributions	3,574,980	1,324,222	1,592,667
Proceeds from disposal of assets	258,702	138,038	351,300
Purchase of property, plant, and equipment	(1,488,382)	(1,771,528)	(2,007,221)
Purchase and construction of infrastructure	(12,531,942)	(5,119,472)	(6,174,496)
Purchase of intangible assets	0	0	(1,498,632)
Amount attributable to investing activities	(10,186,642)	(5,428,740)	(7,736,382)
Financing Activities			
Repayment of borrowings	(531,661)	(643,450)	(647,117)
Proceeds from borrowings	4,257,158	0	0
Principal portion of new lease liability	0	0	0
Recoup from self supporting loans	18,504	15,404	15,404
Payments for principal portion of lease liability	(164,632)	(259,109)	(259,109)
Transfers to reserves	(3,080,231)	(1,354,743)	(1,354,743)
Transfers from reserves	1,485,109	3,098,825	3,098,825
Amount attributable to financing activities	1,984,247	856,927	853,260
Surplus/(deficit) before imposition of general rates	(27,859,311)	(24,128,323)	(26,891,228)
Total amount raised by general rates	27,859,311	26,813,810	26,891,228
Surplus/(deficit) after imposition of general rates	(0)	2,685,487	0

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City of Nedlands

Statement of Financial Activity

	wages	(17,513,035)	(14,280,447)	(17,893,945)
	Super	(1,791,670)	(1,674,301)	(1,939,015)
		10.23%	11.72%	10.84%
	Annual Leave	(1,566,145)	1,347	(1,621,250)
		8.94%	-0.01%	9.06%
		2023-24	2023-24	2024-25
		Adopted Budget	YTD Actuals	Draft Budget
1				
2	Operating Activities			
3				
4	Net current assets - Opening surplus/(deficit)	3,030,839	5,781,370	2,300,000
5				
6	Revenue			
7	Grant - Operating - Federal	0	0	0
8	Grant - Operating - State	50,000	0	51,000
9	Grant - Operating - Other	24,000	0	0
10	Grant - Operating - FOGO	0	67,257	0
11	Grant - Operating - WALGA General Purpose Grant	0	33,770	25,000
12	Grant - Operating - WALGA Road Grant	0	9,102	5,000
13	Grant - Operating - CHSP	575,684	479,738	0
14	Grant - Operating - Department Biodiversity, Conservation,	0	0	39,292
15	ESL Administration Income	22,100	22,075	22,100
16	Contributions	54,046	37,941	7,720
17	Sponsorships	3,000	0	0
18	Prosecutions	9,025	36,245	10,561
19	Other Fees & Charges	165,750	157,671	79,500
20	Administration Charges	82,000	83,104	100,000
21	Property Enquiries	40,000	35,151	40,000
22	Professional Service Fee	0	(9,140)	0
23	Commercial Leasing Rent	227,400	234,823	0
24	Management License Fees	30,275	8,624	0
25	Residential Leasing Rent	154,520	169,762	3,716
26	Merchant Fees	38,000	40,887	50,000
27	Tours	0	0	0
28	External Events	1,000	417	3,300
29	Facilities Hire	217,010	229,076	59,932
30	Tresillian Fees & Charges	600	2,058	1,200
31	Course Fees	500,000	586,005	510,000
32	Exhibitions/Displays	15,000	30,028	16,000
33	Tresillian Studio Rent	31,000	33,190	34,000
34	Library Office Services	6,000	11,213	9,700
35	Library Late Return Charge	0	921	0
36	Library Recovery of Lost/Damaged Books	1,200	1,967	1,150
37	Positive Ageing Affinity Club Attendance	65,000	29,006	40,000
38	NCC CHSP Income	0	70	0
39	PRCC Attendance Fee	995,000	838,538	900,000
40	PRCC Annual Administration Fees	8,000	0	0
41	Development Applications - Complex	0	148,466	0
42	Development Applications - Standard	450,000	405,584	550,000
43	Masterplans/Odp's/Private Scheme Amend	0	10,000	10,000
44	Building Permits - Certified	300,000	308,117	275,000
45	Building Permits - Uncertified	5,000	6,858	6,000
46	Occupancy Permit	500	2,975	1,000
47	Building Approval Certificate	0	2,430	0

48 Construct On,Over or Under Thoroughfare Fee	5,000	470	5,000
49 Verge Inspection Fee	0	0	45,000
50 Verge Material Permit	135,000	254,672	160,000
51 Property Enquiries - Order & Requisitions	40,000	52,949	40,000
52 Property File Retrieval Fee	15,000	15,728	10,000
53 Swimming Pool Inspection Fee	161,000	170,060	226,200
54 Building Certification Services	0	(100)	0
55 Building Shared Services	80,000	154,152	51,000
56 Fines & Penalties	1,000	5,000	5,000
57 Planning Fines	0	2,000	0
58 Rangers Fees & Charges	3,000	8,043	4,000
59 Dog Registrations	45,000	36,413	45,000
60 Cat Registration	0	0	0
61 Impound Fee	3,000	727	2,500
62 Fire Hazard Clearance	3,000	0	2,000
63 Dog Fines	3,500	5,985	4,000
64 Parking Fines	440,000	332,051	500,000
65 Fire Control Fines	1,000	776	2,000
66 Litter Fines	400	304	100
67 Local Laws	1,000	454	1,250
68 Environmental Health Fees & Charges	9,300	3,962	7,800
69 Licenses	74,000	81,541	67,000
70 Environmental Protection Act Fines	0	276	0
71 Food Fines	0	0	0
72 Asbestos Fines	1,000	0	1,000
73 Subdivision Supervision Fee	0	0	0
74 Community Signage Application	0	0	0
75 Street Roads & Depot Private Work	0	41,303	0
76 Street Roads & Depot Reinstatements	0	0	0
77 Street Roads & Depot Fines Uniform Local Provisions	0	5,500	0
78 Traffic Management Application Fee	146,982	505	55,000
79 Crossover Application Fee	47,270	0	22,750
80 Development Supervision Fee	0	0	0
81 Waste Minimisation Cart Services - Residential	2,226,082	2,329,370	3,053,973
82 Waste Minimisation Cart Services - Multiple Upgrade	805,600	921,329	1,073,499
83 Waste Minimisation Cart Services - Multiple Super	52,300	61,507	68,710
84 Waste Minimisation Commercial/Industrial	339,000	339,850	337,473
85 Waste Minimisation Greenwaste - Multiple Services	94,000	136,539	143,835
86 Waste Minimisation Inside Service Charge	156,251	29,309	72,343
87 Waste Minimisation Sale - Compost Bins	1,700	3,375	1,836
88 Waste Minimisation Sale - Worm Farms	3,000	544	3,060
89 Waste Minimisation Miscellaneous Collections	10,000	1,107	8,925
90 Underground Power - West Hollywood	0	2,246	0
91 Underground Power - Alderbury St	0	1,062	0
92 Underground Power - Alfred Rd & MTCT	0	585	0
93 Instalment Interest	125,000	112,893	125,000
94 Late Payments Interest	70,000	114,692	110,000
95 Pensioner Deferred Interest	17,500	0	0
96 Muni Bank Account Interest	210,000	370,412	350,000
97 Muni Investment Interest	130,000	72,353	100,000
98 Reserve Investment Interest	342,050	384,924	350,000
99 ESL Interest	5,000	12,393	10,000
100 Lease Interest	11,124	0	0
101 Self Supporting Loan Interest	150	938	430
102 Reimbursements	47,500	15,740	31,826
103 Reimbursements - Insurance Claims	0	21,479	0
104 Reimbursements - Legal Costs	32,000	238	0

105 Reimbursements - Utilities Leased Prop	81,956	41,359	0
106 Reimbursements - Workers Comp Insurance Credit	0	3,040	0
107 Reimbursements - ESL Leased Properties	36,750	31,658	0
108 Other Income	311,839	33,132	99,800
109 Fuel Tax Credit Rebate	6,000	7,762	0
110 Cashier Rounding	0	(0)	0
111 Commission	0	15,344	0
112 Profit - Disposal of Assets	73,761	0	220,821
113			
114	10,475,125	10,291,880	10,269,302
115 Direct Expenses			
116 Salaries and Wages	(13,547,954)	(11,906,548)	(13,942,752)
117 Wages - Overtime	(176,500)	(152,979)	(142,000)
118 Wages - Workers Compensation	0	(7,618)	0
119 Wages - Agency Staff	(85,000)	(677,739)	(65,000)
120 Wages - Casuals	(237,000)	(490,958)	(325,500)
121 Vacancy Provision	600,000	0	600,000
122 Redundancy	(168,169)	0	0
123 Sick Leave	(626,458)	(518,902)	(648,500)
124 Other Leave	0	(44,207)	0
125 Annual Leave	(1,566,145)	1,347	(1,621,250)
126 Long Service Leave	(488,637)	(1,347)	(505,830)
127 Purchased Leave	0	0	0
128 Public Holidays	(617,173)	(481,497)	(643,113)
129 Superannuation	(1,791,670)	(1,674,301)	(1,939,015)
130 Superannuation Sal Sacrifice	(80,104)	0	(2,143)
131 Allowances	(113,856)	(112,906)	(45,000)
132 Training	(202,000)	(65,560)	(124,100)
133 Deductions	0	1,037	0
134 Employee Wellbeing	(10,000)	(8,274)	(15,000)
135 Employee Assistance Program	(10,000)	(6,431)	(10,000)
136 OHS Expenditure	(20,000)	(27,442)	(33,000)
137 Fringe Benefit Tax	(105,901)	(48,451)	(132,757)
138 Travelling	(30,605)	(511)	(2,420)
139 Uniforms	(38,218)	(28,467)	(33,600)
140 Workers Compensation Insurance Premiums	(164,741)	(151,008)	(181,211)
141 Work Clearances	0	102	0
142 Professional Development	(103,400)	(58,071)	(148,085)
143 Medicals	(10,000)	(11,861)	(14,000)
144 Recognition of Service	(2,000)	(2,775)	(3,000)
145 Staff Recruitment	(20,000)	(36,865)	(28,000)
146 Corporate Training	(34,000)	(923)	(32,500)
147 Individual Professional Memberships	(27,941)	(9,087)	(33,987)
148 Placement Fee	0	(34,520)	(16,317)
149 Induction Costs	(1,500)	(87)	(1,500)
150 Corporate Subscriptions & Memberships	(67,365)	(79,395)	(76,050)
151 Materials	(793,761)	(447,398)	(464,079)
152 Consumables	(52,500)	(47,429)	(40,150)
153 Catering	(60,230)	(48,840)	(61,450)
154 Cleaning	(491,710)	(329,560)	(408,000)
155 Dog Poo Bags	(56,000)	(26,000)	(59,000)
156 Printing	(5,512)	(5,736)	(24,400)
157 Stationery	(32,060)	(36,223)	(36,430)
158 Corporate Documents	0	0	0
159 Postage & Freight	(46,335)	(73,315)	(69,630)
160 Advertising & Promotions	(115,507)	(96,173)	(156,486)
161 Elections/Rolls	(90,000)	(95,085)	(2,134)

162 Audit Fees	(75,000)	(168,376)	(166,000)
163 Internal Audit Fees	(50,000)	(95,306)	(50,000)
164 Compliance Audit	0	0	(10,000)
165 Condition Audit	0	0	(5,181)
166 Head Lease Expense	0	0	0
167 Lease Expenses	0	(18,333)	(50,000)
168 Collection Expenses	(249,500)	(9,840)	(95,500)
169 Property Management	(10,500)	(16,690)	(14,300)
170 Public Relations	(1,200)	0	(5,000)
171 Consultancy	(807,065)	(686,010)	(1,896,600)
172 Legal Expenses	(164,300)	(146,203)	(131,000)
173 Management Fee	0	0	0
174 Security Cash Collections	(1,500)	(3,679)	(1,500)
175 Debt Recovery	0	(238)	0
176 FER Lodgement Fee	(35,000)	(38,842)	(38,000)
177 DFES Levy	(67,200)	(57,384)	(67,200)
178 Valuation - Asset Valuation	(20,000)	(105,230)	0
179 Valuation - GRV Annual & Interim	(7,500)	(64,275)	(75,000)
180 Valuation - Landgate Search	(5,800)	(2,212)	(5,000)
181 Subscriptions & Licences	(4,055)	(18,898)	(13,878)
182 Software Licences	(1,163,390)	(847,082)	(1,534,291)
183 Hardware Sundries	(24,800)	(854)	(27,400)
184 Intranet/Internet	(145,360)	(132,568)	(160,360)
185 Telephone - Landline	(28,000)	(24,740)	(28,000)
186 Telephone - Mobile	(24,600)	(24,430)	(26,000)
187 Public Activities	(12,000)	(11,378)	(12,000)
188 Lost & Damaged	(100)	0	(100)
189 Citizenship	(12,500)	(592)	0
190 Volunteer Expenses	(5,800)	(3,837)	(3,100)
191 Library Resource Purchase	(49,000)	(37,582)	(56,000)
192 DVD Purchases	0	0	0
193 Library Support	(4,000)	(29,157)	(4,000)
194 Local Studies	(6,000)	(6,416)	(15,000)
195 Contract Services	(6,457,498)	(3,233,543)	(4,678,561)
196 Arts & Crafts	0	0	0
197 Capital Purchase	0	0	0
198 Tutor Payments	(316,000)	(236,318)	(298,000)
199 Payment to Artist	(500)	(500)	(500)
200 Volunteer Petrol Subsidy	0	0	0
201 Positive Ageing Activities	(15,000)	(25,972)	(35,000)
202 Venue Hire	(1,000)	0	(500)
203 Firebreaks	(2,500)	(1,000)	(2,500)
204 Pound Operating Expenses	(2,000)	(1,000)	(2,000)
205 Online Resources	(9,600)	(7,643)	(9,800)
206 Emergency Services Contribution	(4,450)	(720)	(4,450)
207 Traffic Managements	(154,000)	(104,843)	(92,100)
208 Vehicle Search Lists	(7,500)	(5,136)	(8,000)
209 Towing & Storage of Vehicles	(1,500)	(100)	(1,500)
210 Pest Control	0	(5,950)	0
211 Animal Welfare	(2,000)	(2,000)	(2,000)
212 Worm Farms	(5,500)	0	(3,000)
213 SAT Planning Consultant	(95,000)	(3,652)	(65,000)
214 GIS/Computer	0	0	0
215 Standards Panel Fee	(5,000)	(5,564)	(8,000)
216 DAP Expenses	0	0	0
217 Minor Equipment Purchases	(102,850)	(84,364)	(267,300)
218 Equipments Hire	(1,000)	(13,391)	0

219 Fuel & Oil	(200,000)	(121,320)	(200,000)
220 Repairs & Maintenance	(203,600)	(182,979)	(134,600)
221 Registration	(26,155)	(24,644)	(28,950)
222 Tyres	(20,000)	(21,121)	(22,000)
223 Panel Beaters	0	(3,636)	0
224 Tools - Workshop	(10,000)	(2,053)	(10,000)
225 Tools - Parks	(10,000)	(12,987)	(10,000)
226 Tools - Bushcare	(2,000)	0	(1,000)
227 Rubbish	(6,750)	(809)	(1,200)
228 Refuse Collection	(356,810)	(1,806,891)	(2,671,075)
229 Rubbish Removal	(51,000)	0	(60,000)
230 Greenwaste Collections	0	(4,686)	0
231 Bulk Verge Collection	(143,500)	(12,026)	(188,500)
232 Refuse Disposal	(494,000)	(381,207)	(573,028)
233 Greenwaste Disposal	(47,460)	(58,478)	(32,000)
234 Bulk Waste Disposal	(160,500)	(139,640)	(242,000)
235 Bin Replacements	(10,000)	0	(10,000)
236 WMRC Participating Council Fees	(81,000)	(63,641)	(84,308)
237 Vehicle Crossover	(16,000)	(39,521)	(30,000)
238 Private Works	0	0	0
239 Building & Ground Maintenance Provision	0	(46)	0
240 Builders damage	0	(4,137)	0
241 Water	(80,649)	(136,183)	(85,590)
242 Gas	(4,252)	(5,718)	(7,110)
243 Electricity	(124,599)	(278,376)	(143,023)
244 Street Lighting	(730,000)	(455,792)	(570,000)
245 Depreciation - Building	(1,231,776)	(1,390,993)	(1,231,776)
246 Depreciation - Furniture & Equipment	0	0	0
247 Depreciation - ICT Equipment	0	0	0
248 Depreciation - Plant & Equipment	0	0	0
249 Depreciation - Fleet	(678,228)	(791,266)	(678,228)
250 Depreciation - Roads	(1,839,000)	(2,145,500)	(4,240,852)
251 Depreciation - Footpath	(578,532)	(674,954)	(770,578)
252 Depreciation - Drainage	(735,204)	(857,738)	(745,991)
253 Depreciation - Park Development	(1,123,596)	(1,310,862)	(1,066,021)
254 Depreciation - Other Infrastructure	(160,536)	(187,292)	(317,506)
255 Depreciation - Right of Use Asset	(191,000)	0	(159,174)
256 Insurance Premiums	0	(9,018)	(17,652)
257 Insurance Premiums - Public Liability (General)	(103,022)	(65,551)	(78,648)
258 Insurance Premiums - Public Liability (RiskProfile)	(106,526)	(65,479)	(78,564)
259 Insurance Premiums - Public Liability (PB Lia & Prof indmnt)	(74,155)	(65,487)	(78,588)
260 Insurance Premiums - Crime	(11,339)	(9,566)	(11,502)
261 Insurance Premiums - Management Liability	(34,140)	(29,832)	(35,832)
262 Insurance Premiums - Corporate Travel	(855)	(783)	(960)
263 Insurance Premiums - Personal Accident – Volunteers	(1,375)	(1,257)	(1,536)
264 Insurance Premiums - Cyber Crime	(11,318)	(9,566)	(11,472)
265 Insurance Premiums - Property	(145,698)	(118,180)	(124,176)
266 Insurance Premiums - Motor Vehicle/Plant	(47,863)	(43,904)	(51,683)
267 Insurance Excess on Claims	0	0	0
268 Insurance Claims Below Excess	0	0	0
269 Insurance Claims Above Excess	0	0	0
270 Other Expenses	(3,200)	(19,925)	(3,280)
271 Mayor Allowance	(65,915)	(66,181)	(68,552)
272 Deputy Mayor Allowance	(16,479)	(12,163)	(21,710)
273 Attendance Fee	(255,420)	(244,685)	(234,802)
274 ICT Allowance	(31,503)	(31,500)	(31,500)
275 Travel & Accommodation Allowance	(1,034)	(951)	(900)

276 Councillor Training/Mentoring	(20,000)	(4,509)	(20,000)
277 Bank Fees	(30,000)	(62,303)	(60,000)
278 Write Off	(19,000)	(34,540)	(16,000)
279 Donations	(190,587)	(81,647)	(194,800)
280 Refund	0	(13,663)	0
281 Rounding Account	0	0	(0)
282 Card Fees	0	(11,615)	0
283 Bad Debt Expense	0	0	0
284 Loan Interest	(44,026)	(43,845)	(23,356)
285 Leases Interest	(20,034)	(1,421)	(4,321)
286 Loan Guarantee Fee	0	(12,072)	(10,000)
287 Late Payment Fee	0	(526)	0
288 Contributions & Subsidies	0	(146,761)	(144,978)
289 Awards	0	(136)	0
290 Loss - Disposal of Assets	0	0	0
291 Capital Recovery - Employee Costs	2,162,437	0	1,246,555
292 Capital Recovery - Materials and Contracts	56,037	0	28,000
293	(39,978,181)	(36,445,416)	(45,820,778)
294 Overhead Expenses			
295 Operating ABC Allocation and Recovery	0	0	0
296	0	0	0
297			
298 Non-cash amounts excluded from operating activities	6,464,111	7,358,605	8,989,305
299			
300 Amount attributable to operating activities	(20,008,106)	(13,013,562)	(24,262,171)
301			
302 Investing Activities			
303 Non-operating grants, subsidies, and contributions	1,592,667	633,478	3,466,592
304 Proceeds from disposal of assets	351,300	121,037	258,702
305 Purchase of property, plant, and equipment	(2,007,221)	(665,237)	(1,717,688)
306 Purchase and construction of infrastructure	(6,174,496)	(2,561,215)	(8,142,789)
307 Purchase of right of use assets	0	(110,880)	0
308 Purchase of intangible assets	(1,498,632)	(417,290)	0
309 Amount attributable to investing activities	(7,736,382)	(3,000,107)	(6,135,183)
310			
311 Financing Activities			
312			
313 Repayment of borrowings	(647,117)	(639,554)	(531,661)
314 Proceeds from borrowings	0	0	0
315 Principal portion of new lease liability	0	0	0
316 Recoup from self supporting loans	15,404	13,125	18,504
317 Payments for principal portion of lease liability	(259,109)	(41,885)	(164,632)
318 Transfers to reserves	(1,354,743)	(73,667)	(3,291,030)
319 Transfers from reserves	3,098,825	0	1,699,603
320 Amount attributable to financing activities	853,260	(741,981)	(2,269,216)
321			
322 Surplus/(deficit) before imposition of general rates	(26,891,228)	(16,755,650)	(32,666,570)
323 General Rates	23,490,688	23,665,852	26,321,477
324 Minimum Rates	2,820,540	2,835,093	3,104,427
325 Interim Rates	580,000	312,865	380,000
326 Surplus/(deficit) after imposition of general rates	0.00	10,058,160	(2,860,666)



CEO Office Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	(310,073)	(423,277)	(128,910)
Wages - Overtime	0	(15,846)	(5,000)
Sick Leave	(14,422)	(26,432)	(5,996)
Other Leave	0	(2,593)	0
Annual Leave	(36,055)	0	(14,990)
Long Service Leave	(11,249)	0	(4,677)
Public Holidays	(14,422)	(21,527)	(5,996)
Superannuation	(43,122)	(58,689)	(17,148)
Superannuation Sal Sacrifice	0	0	(1,964)
Training	(1,000)	(8,546)	(2,000)
Fringe Benefit Tax	0	0	(7,500)
Travelling	0	(60)	0
Workers Compensation Insurance Premiums	(4,255)	(3,868)	(4,120)
Professional Development	(5,000)	0	0
Individual Professional Memberships	(2,000)	0	0
Corporate Subscriptions & Memberships	(55,000)	(50,892)	(45,000)
Consumables	0	0	(100)
Catering	(2,000)	(5,627)	(1,000)
Printing	0	(191)	0
Stationery	(1,000)	(594)	(1,000)
Elections/Rolls	0	(2,930)	0
Consultancy	12,000	(2,320)	(10,000)
Legal Expenses	0	(17,589)	(20,000)
Subscriptions & Licences	0	(50)	(500)
Telephone - Mobile	(500)	(360)	(500)
Citizenship	0	(592)	(12,500)
Minor Equipment Purchases	12,000	0	0
Insurance Premiums - Public Liability (General)	(360)	(329)	(514)
Insurance Premiums - Public Liability (RiskProfile)	(360)	(330)	(514)
Insurance Premiums - Public Liability (PB Lia & Prof indmnt)	(360)	(330)	(350)
Other Expenses	(168,034)	(1,563)	0
	(645,212)	(644,533)	(290,278)
Overhead Expenses			
ICT - ABC	0	0	(63,197)
Records - ABC	0	0	(16,098)
Other Governance (PC & OSH) - ABC	0	0	(26,710)
Customer Relations - ABC	0	0	(31,710)
Corporate Services -ABC	0	0	2,815
Finance -ABC	0	0	(13,337)
Operating Allocation - Employee Costs	0	(50,644)	0
Operating Allocation - Materials and Contracts	0	(36,088)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,796)	0
Operating Allocation - Other Expenses	0	(1,763)	0
Operating Allocation - Interest Charges	0	(17)	0
	0	(90,308)	(148,237)
Non-cash amounts excluded from operating activities	0	90,308	148,237
Amount attributable to operating activities	(645,212)	(644,533)	(290,278)



Strategic Planning & Projects Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	91,827	0	(198,823)
Sick Leave	4,271	0	(9,248)
Annual Leave	10,678	0	(23,119)
Long Service Leave	3,331	0	(7,213)
Public Holidays	4,271	0	(9,248)
Superannuation	12,770	0	(26,448)
Training	0	(55)	(2,000)
Travelling	0	(10)	0
Professional Development	0	0	0
Individual Professional Memberships	0	0	0
Advertising & Promotions	0	(323)	0
Consultancy	0	(10,500)	(80,000)
Contract Services	0	(109,147)	0
	127,148	(120,034)	(356,099)
Overhead Expenses			
	0	0	0
	0	0	0
Non-cash amounts excluded from operating activities	0	0	0
Amount attributable to operating activities	127,148	(120,034)	(356,099)



Governance & Legal Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	(190,748)	(110,201)	(183,511)
Sick Leave	(8,872)	(3,935)	(8,535)
Other Leave	0	0	0
Annual Leave	(22,180)	0	(21,338)
Long Service Leave	(6,920)	0	(6,658)
Public Holidays	(8,872)	(4,925)	(8,535)
Superannuation	(26,527)	(16,741)	(24,411)
Training	0	0	(3,000)
Work Clearances	0	102	0
Staff Recruitment	0	(13,263)	0
Corporate Training	0	(127)	(1,500)
Corporate Subscriptions & Memberships	0	0	(600)
Stationery	0	(26)	(1,000)
Advertising & Promotions	0	(12,230)	(10,000)
Elections/Rolls	0	(1,823)	0
Consultancy	0	(19,000)	(30,000)
Legal Expenses	(30,000)	(3,186)	(35,000)
DFES Levy	0	(57,384)	0
Insurance Premiums - Public Liability (General)	(360)	(329)	(514)
Insurance Premiums - Public Liability (RiskProfile)	(360)	(330)	(514)
Insurance Premiums - Public Liability (PB Lia & Prof indmnt)	(360)	(330)	(350)
	(295,199)	(243,726)	(335,467)
Overhead Expenses			
ICT - ABC	0	0	(15,800)
Records - ABC	0	0	(4,025)
Corporate Services -ABC	0	0	3,390
Operating Allocation - Employee Costs	0	(10,425)	0
Operating Allocation - Materials and Contracts	0	(12,735)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(64)	0
Operating Allocation - Other Expenses	0	(747)	0
Operating Allocation - Interest Charges	0	(4)	0
	0	(23,976)	(16,435)
Non-cash amounts excluded from operating activities	0	23,976	16,435
Amount attributable to operating activities	(295,199)	(243,726)	(335,467)



Members of Council Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Course Fees	0	(4,623)	0
Reimbursements	0	456	0
	0	(4,167)	0
Direct Expenses			
Salaries and Wages	(126,007)	(11,698)	(91,990)
Sick Leave	(5,861)	0	(4,279)
Annual Leave	(14,652)	0	(10,697)
Long Service Leave	(4,571)	0	(3,337)
Public Holidays	(5,861)	0	(4,279)
Superannuation	(17,524)	0	(12,237)
Training	0	(2,334)	(2,000)
Professional Development	0	(2,250)	0
Materials	0	(5)	(5,000)
Consumables	0	(227)	(1,200)
Catering	(20,000)	(24,849)	(22,000)
Stationery	(500)	0	(1,300)
Elections/Rolls	0	(85,723)	(90,000)
Consultancy	(5,000)	(30,775)	(5,000)
Legal Expenses	0	(8,773)	(18,000)
Standards Panel Fee	(6,000)	(5,564)	(5,000)
Minor Equipment Purchases	0	(364)	0
Other Expenses	0	(1,876)	0
Mayor Allowance	(68,552)	(65,915)	(65,915)
Deputy Mayor Allowance	(21,710)	(16,014)	(16,479)
Attendance Fee	(234,802)	(245,985)	(255,420)
ICT Allowance	(31,500)	(31,500)	(31,503)
Travel & Accommodation Allowance	(900)	(885)	(1,034)
Councillor Training/Mentoring	(8,000)	(4,509)	(20,000)
	(571,440)	(539,245)	(666,669)
Overhead Expenses			
ICT - ABC	0	0	(15,800)
Records - ABC	0	0	(4,025)
Corporate Services -ABC	0	0	6,512
Finance -ABC	0	0	(30,858)
Operating Allocation - Employee Costs	0	(14,074)	0
Operating Allocation - Materials and Contracts	0	(16,899)	0
Operating Allocation - Depreciation	0	0	0
Operating Allocation - Insurance	0	(64)	0
Operating Allocation - Other Expenses	0	(1,082)	0
Operating Allocation - Interest Charges	0	(4)	0
	0	(32,124)	(44,171)
Non-cash amounts excluded from operating activities	0	32,124	44,171
Amount attributable to operating activities	(571,440)	(543,412)	(666,669)



Human Resources Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Reimbursements - Insurance Claims	0	21,479	0
Reimbursements - Workers Comp Insurance Credit	0	3,040	0
	0	24,519	0
Direct Expenses			
Salaries and Wages	(385,413)	(375,317)	(381,599)
Sick Leave	(17,926)	(17,917)	(17,749)
Annual Leave	(44,816)	0	(44,372)
Long Service Leave	(13,982)	0	(13,844)
Public Holidays	(17,926)	(17,772)	(17,749)
Superannuation	(53,599)	(58,244)	(50,762)
Superannuation Sal Sacrifice	0	0	(7,087)
Training	0	(3,540)	(4,000)
Employee Wellbeing	(10,000)	(9,730)	(10,000)
Employee Assistance Program	(10,000)	(6,431)	(10,000)
OHS Expenditure	(33,000)	(28,872)	(20,000)
Travelling	(250)	0	(250)
Workers Compensation Insurance Premiums	(5,260)	(4,782)	(4,940)
Professional Development	0	0	(500)
Medicals	(10,000)	(14,495)	(10,000)
Recognition of Service	(3,000)	(2,456)	(2,000)
Staff Recruitment	(20,000)	(23,016)	(20,000)
Corporate Training	(30,000)	(9,016)	(30,000)
Individual Professional Memberships	0	(720)	0
Induction Costs	(1,500)	(87)	(1,500)
Corporate Subscriptions & Memberships	(800)	(360)	(800)
Consumables	(1,000)	(1,089)	(1,000)
Stationery	(1,000)	(1,040)	(1,000)
Postage & Freight	(50)	(23)	(100)
Advertising & Promotions	0	(422)	(5,000)
Consultancy	(30,000)	(46,294)	0
Legal Expenses	0	(5,585)	(30,000)
Software Licences	(8,250)	0	(8,250)
Contract Services	(7,000)	0	(7,000)
Minor Equipment Purchases	(5,000)	(482)	(1,000)
Insurance Premiums - Public Liability (General)	(25,416)	(23,105)	(34,879)
Insurance Premiums - Public Liability (RiskProfile)	(25,296)	(23,005)	(34,472)
Insurance Premiums - Public Liability (PB Lia & Prof indmnt)	(25,320)	(23,014)	(23,998)
Insurance Premiums - Crime	(8,592)	(7,816)	(8,597)
Insurance Premiums - Management Liability	(27,352)	(24,709)	(25,960)
Insurance Premiums - Corporate Travel	(690)	(647)	(680)
Insurance Premiums - Personal Accident – Volunteers	(1,110)	(1,038)	(1,055)
Insurance Premiums - Cyber Crime	(6,488)	(7,816)	(8,602)
Other Expenses	0	(32)	0
	(830,037)	(738,871)	(838,745)
Overhead Expenses			
ABC Recovery	0	0	838,745
Operating Recovery - Employee Costs	0	224,204	0
Operating Recovery - Materials and Contracts	7,000	7,569	0
Operating Recovery - Insurance	0	46,313	0
Operating Recovery - Other Expenses	0	32	0
	7,000	278,118	838,745
Non-cash amounts excluded from operating activities	(7,000)	(278,118)	(838,745)
Amount attributable to operating activities	(830,037)	(714,352)	(838,745)



Corporate Communications Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	(257,678)	(154,630)	(212,046)
Wages - Overtime	0	(182)	(5,500)
Wages - Agency Staff	0	(50,215)	0
Wages - Casuals	(1,000)	(207)	(2,000)
Sick Leave	(11,985)	(6,398)	(9,863)
Other Leave	0	0	0
Annual Leave	(29,963)	0	(24,656)
Long Service Leave	(9,348)	0	(7,693)
Public Holidays	(11,985)	(7,318)	(9,863)
Superannuation	(35,835)	(22,456)	(28,207)
Superannuation Sal Sacrifice	0	0	(1,680)
Training	0	(1,722)	(3,000)
Uniforms	0	(28)	0
Workers Compensation Insurance Premiums	(3,641)	(3,310)	(3,300)
Placement Fee	(16,317)	(16,317)	0
Corporate Subscriptions & Memberships	(1,200)	(9,860)	0
Printing	(2,500)	(1,145)	0
Stationery	(30)	(25)	0
Postage & Freight	(30)	(50)	0
Advertising & Promotions	(40,000)	(40,197)	(45,000)
Elections/Rolls	(1,134)	(1,134)	0
Public Relations	(5,000)	0	(1,200)
Software Licences	(30,000)	(150)	0
Contract Services	(10,000)	(1,560)	(5,000)
Minor Equipment Purchases	0	(63)	(1,000)
	(467,645)	(316,968)	(360,008)
Overhead Expenses			
ICT - ABC	0	0	(63,196)
Records - ABC	0	0	(16,098)
Other Governance (PC & OSH) - ABC	0	0	(18,581)
Customer Relations - ABC	0	0	(12,684)
Corporate Services -ABC	0	0	3,494
Finance -ABC	0	0	(16,556)
Operating Allocation - Employee Costs	0	(29,035)	0
Operating Allocation - Materials and Contracts	0	(24,023)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,328)	0
Operating Allocation - Other Expenses	0	(806)	0
Operating Allocation - Interest Charges	0	(17)	0
	0	(55,209)	(123,621)
Non-cash amounts excluded from operating activities	0	55,209	123,621
Amount attributable to operating activities	(467,645)	(316,968)	(360,008)



Corporate Svces Admin Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
External Events	0	(2,982)	0
	0	(2,982)	0
Direct Expenses			
Salaries and Wages	(281,672)	(247,731)	(261,084)
Vacancy Provision	600,000	0	600,000
Sick Leave	(13,101)	(2,696)	(12,143)
Annual Leave	(32,752)	0	(30,359)
Long Service Leave	(10,219)	0	(9,472)
Public Holidays	(13,101)	(11,287)	(12,143)
Superannuation	(39,172)	(31,290)	(34,730)
Training	0	(751)	(2,000)
Fringe Benefit Tax	(137,000)	0	0
Workers Compensation Insurance Premiums	(9,401)	(8,547)	(8,300)
Professional Development	0	(10,232)	(3,000)
Individual Professional Memberships	0	(1,244)	(1,500)
Materials	0	0	0
Consumables	(4,400)	(5,618)	0
Catering	(16,000)	(10,399)	(16,000)
Printing	(500)	(543)	0
Stationery	(2,500)	(4,468)	0
Advertising & Promotions	(1,000)	(1,242)	0
Audit Fees	(15,000)	(13,966)	0
Consultancy	(10,000)	(21,201)	(10,000)
Subscriptions & Licences	(1,000)	(1,144)	0
Intranet/Internet	(360)	(330)	(360)
Contract Services	(100)	0	0
Other Expenses	0	(610)	0
Awards	0	(136)	0
	12,722	(373,434)	198,909
Overhead Expenses			
ICT - ABC	0	0	(78,995)
Records - ABC	0	0	(20,123)
Other Governance (PC & OSH) - ABC	0	0	(36,000)
Customer Relations - ABC	0	0	(12,684)
Corporate Services -ABC	0	0	1,380
Finance -ABC	0	0	(6,540)
ABC Recovery	0	0	(338,916)
Operating Recovery - Employee Costs	0	131,436	0
Operating Recovery - Materials and Contracts	0	12,194	0
	0	143,630	(491,878)
Non-cash amounts excluded from operating activities	0	(143,630)	491,878
Amount attributable to operating activities	12,722	(376,416)	198,909



General Finance Services Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
General Rates	25,238,976	23,665,852	23,490,688
Minimum Rates	2,326,176	2,835,093	2,820,540
Interim Rates	380,000	312,865	580,000
Grant - Operating - WALGA General Purpose Grant	25,000	558,203	0
Grant - Operating - WALGA Road Grant	5,000	349,675	0
ESL Administration Income	22,100	22,075	22,100
Administration Charges	100,000	86,328	82,000
Property Enquiries	40,000	39,981	40,000
Professional Service Fee	0	(2,150)	0
Merchant Fees	50,000	42,512	38,000
Instalment Interest	125,000	112,893	125,000
Late Payments Interest	110,000	117,171	70,000
Pensioner Deferred Interest	0	0	17,500
Muni Bank Account Interest	350,000	409,223	210,000
Muni Investment Interest	100,000	79,007	130,000
Reserve Investment Interest	350,000	421,326	342,050
ESL Interest	10,000	12,413	5,000
Self Supporting Loan Interest	430	938	150
Reimbursements - Legal Costs	0	238	18,000
Other Income	0	418	0
Cashier Rounding	0	(0)	0
	29,232,682	29,064,061	27,991,028
Direct Expenses			
Salaries and Wages	(1,075,052)	(815,903)	(850,429)
Wages - Overtime	0	(17,882)	(1,500)
Wages - Agency Staff	0	(292,040)	(20,000)
Sick Leave	(50,002)	(33,287)	(39,555)
Other Leave	0	(10,546)	0
Annual Leave	(125,006)	0	(98,887)
Long Service Leave	(39,002)	0	(30,853)
Public Holidays	(47,693)	(39,679)	(38,198)
Superannuation	(149,507)	(110,487)	(113,127)
Superannuation Sal Sacrifice	(2,143)	0	(8,551)
Allowances	0	(270)	(360)
Training	(11,000)	29,464	(11,000)
Deductions	0	54	0
Uniforms	0	(124)	0
Workers Compensation Insurance Premiums	(9,883)	(8,984)	(9,070)
Professional Development	0	(1,350)	0
Individual Professional Memberships	(800)	(2,683)	(800)
Placement Fee	0	(10,324)	0
Corporate Subscriptions & Memberships	0	0	0
Materials	0	0	(500)
Consumables	0	(340)	0
Catering	0	(333)	(2,500)

Printing	0	(2,030)	(100)
Stationery	(5,000)	(6,306)	(5,000)
Postage & Freight	(55,000)	(57,895)	(36,500)
Advertising & Promotions	0	0	(1,300)
Audit Fees	(151,000)	(155,910)	(75,000)
Internal Audit Fees	(50,000)	(95,306)	(50,000)
Consultancy	(50,000)	(142,544)	(5,000)
Legal Expenses	(1,000)	0	0
Security Cash Collections	(1,500)	(1,329)	(1,500)
Debt Recovery	0	(238)	0
Valuation - Asset Valuation	0	(105,230)	(100,000)
Valuation - GRV Annual & Interim	(7,500)	(166,441)	(7,500)
Valuation - Landgate Search	(5,000)	(2,212)	(5,800)
Software Licences	(12,000)	0	0
Telephone - Mobile	0	0	(100)
Contract Services	(12,000)	(12,442)	(24,500)
Minor Equipment Purchases	0	(1,322)	(800)
Other Expenses	0	12	0
Deputy Mayor Allowance	0	3,851	0
Bank Fees	(60,000)	(65,583)	(30,000)
Write Off	0	(6,578)	(3,000)
Donations	0	305	0
Refund	0	(150)	0
Rounding Account	0	0	0
Loan Interest	(23,356)	(44,028)	(44,026)
Loan Guarantee Fee	(10,000)	(12,072)	0
	(1,953,446)	(2,188,163)	(1,615,456)
Overhead Expenses			
ICT - ABC	0	0	(15,800)
Records - ABC	0	0	(4,025)
Other Governance (PC & OSH) - ABC	0	0	(8,129)
Customer Relations - ABC	0	0	(31,710)
Corporate Services -ABC	0	0	2,559
Finance -ABC	0	0	(12,126)
ABC Recovery	0	0	1,535,520
Operating Recovery - Employee Costs	0	247,359	0
Operating Recovery - Materials and Contracts	201,000	420,134	0
Operating Recovery - Other Expenses	0	34,767	0
Operating Allocation - Employee Costs	0	(28,387)	0
Operating Allocation - Materials and Contracts	0	(13,915)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(533)	0
Operating Allocation - Other Expenses	0	(824)	0
Operating Allocation - Interest Charges	0	(4)	0
	201,000	658,597	1,466,289
Non-cash amounts excluded from operating activities	(201,000)	(658,597)	(1,466,289)
Amount attributable to operating activities	27,279,236	26,875,898	26,375,572



Land & Property

Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Professional Service Fee	0	(6,822)	0
Commercial Leasing Rent	235,358	234,477	227,400
Management License Fees	31,337	8,624	30,275
Residential Leasing Rent	183,700	176,678	150,930
Lease Interest	0	0	11,124
Reimbursements	0	182	0
Reimbursements - Legal Costs	0	0	14,000
Reimbursements - Utilities Leased Prop	64,125	483	61,956
Reimbursements - ESL Leased Properties	0	0	36,750
	514,520	413,622	532,435
Direct Expenses			
Salaries and Wages	(135,025)	(91,507)	(93,439)
Wages - Casuals	(25,000)	(30,789)	(10,000)
Sick Leave	(6,280)	(6,848)	(4,346)
Other Leave	0	(1,212)	0
Annual Leave	(15,701)	0	(10,865)
Long Service Leave	(4,899)	0	(3,390)
Public Holidays	(5,108)	(4,241)	(4,346)
Superannuation	(18,778)	(15,429)	(12,430)
Training	0	(580)	(1,000)
Stationery	(1,000)	(10)	0
Advertising & Promotions	(2,000)	(178)	(4,000)
Lease Expenses	0	(9,768)	0
Property Management	(14,300)	(17,283)	(10,500)
Consultancy	0	(7,586)	(40,000)
Legal Expenses	(5,000)	(6,054)	(5,000)
DFES Levy	(67,200)	0	(67,200)
Contract Services	(33,000)	(40,630)	0
Water	0	(6,219)	0
Gas	0	(149)	0
Leases Interest	(3,200)	0	(2,000)
	(336,490)	(238,483)	(268,515)
Overhead Expenses			
	0	0	0
	0	0	0
Non-cash amounts excluded from operating activities	0	0	0
Amount attributable to operating activities	178,030	175,139	263,920



Information & Communication Technology Statement of Financial Activity

By Natural Account

	NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities				
Revenue				
		0	0	0
		0	0	0
Direct Expenses				
Salaries and Wages		(1,018,216)	(757,307)	(1,089,909)
Wages - Overtime		0	(2,096)	0
Wages - Agency Staff		0	0	(25,000)
Sick Leave		(47,359)	(13,752)	(50,694)
Other Leave		0	0	0
Annual Leave		(118,397)	0	(126,734)
Long Service Leave		(36,940)	0	(39,541)
Public Holidays		(47,359)	(44,855)	(50,693)
Superannuation		(141,603)	(106,389)	(144,983)
Superannuation Sal Sacrifice		0	0	(12,423)
Allowances		0	691	0
Training		0	(308)	(14,000)
Fringe Benefit Tax		0	0	(2,000)
Travelling		0	(7)	0
Uniforms		0	(319)	0
Workers Compensation Insurance Premiums		(1,695)	(1,541)	(1,650)
Professional Development		(6,000)	(2,575)	(2,000)
Staff Recruitment		0	(10,123)	0
Individual Professional Memberships		0	(761)	(4,800)
Corporate Subscriptions & Memberships		(8,500)	(7,664)	(8,000)
Catering		0	(20)	(500)
Printing		(15,000)	(540)	(200)
Stationery		0	(10)	0
Elections/Rolls		0	0	0
Lease Expenses		0	(8,565)	0
Consultancy		(350,000)	(56,152)	(60,000)
Subscriptions & Licences		(5,000)	(13,258)	0
Software Licences		(1,143,200)	(1,524,900)	(849,450)
Hardware Sundries		(25,000)	(408)	(20,000)
Intranet/Internet		(160,000)	(136,721)	(145,000)
Telephone - Landline		(28,000)	(24,740)	(28,000)
Telephone - Mobile		(24,000)	(21,288)	(24,000)
Contract Services		(25,000)	(11,855)	(50,000)
Minor Equipment Purchases		0	(26,961)	(10,000)
Depreciation - Right of Use Asset		(159,174)	0	(191,000)
Insurance Premiums - Crime		(1,470)	(1,310)	(1,384)
Insurance Premiums - Management Liability		(4,320)	(3,917)	(4,090)
Insurance Premiums - Corporate Travel		(120)	(104)	(100)
Insurance Premiums - Personal Accident – Volunteers		(192)	(167)	(160)
Insurance Premiums - Cyber Crime		(1,440)	(1,310)	(1,358)
Other Expenses		0	(132)	0
Leases Interest		(1,121)	(1,528)	(18,034)

	(3,369,106)	(2,780,890)	(2,975,703)
Overhead Expenses			
ABC Recovery	0	0	2,480,455
Operating Recovery - Employee Costs	213,784	207,994	0
Operating Recovery - Materials and Contracts	0	394,675	0
Operating Recovery - Deprecation	0	0	0
Operating Recovery - Insurance	0	2,836	0
Operating Recovery - Other Expenses	0	132	0
Operating Recovery - Interest Charges	0	654	0
	213,784	606,291	2,480,455
Non-cash amounts excluded from operating activities	(213,784)	(606,291)	(2,480,455)
Amount attributable to operating activities	(3,369,106)	(2,780,890)	(2,975,703)



Information & Records Management Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	(310,824)	(220,712)	(278,788)
Wages - Casuals	0	(6,679)	(20,000)
Sick Leave	(14,457)	(5,642)	(12,967)
Other Leave	0	0	0
Annual Leave	(36,142)	0	(32,417)
Long Service Leave	(11,276)	0	(10,114)
Public Holidays	(14,457)	(8,853)	(12,967)
Superannuation	(43,226)	(32,167)	(37,085)
Superannuation Sal Sacrifice	0	0	(3,337)
Training	0	(662)	(5,000)
Employee Wellbeing	0	(1,113)	0
Fringe Benefit Tax	0	0	(2,000)
Travelling	0	(31)	0
Workers Compensation Insurance Premiums	(1,695)	(1,541)	(1,650)
Professional Development	(4,000)	0	0
Corporate Training	(2,500)	0	(2,500)
Consultancy	(5,000)	(9,771)	(5,000)
Software Licences	(135,000)	(121,978)	(155,000)
Contract Services	(30,000)	(12,176)	(45,000)
Minor Equipment Purchases	0	0	(1,000)
Insurance Premiums	0	(9,838)	0
Insurance Premiums - Crime	(1,440)	(1,310)	(1,358)
Insurance Premiums - Management Liability	(4,320)	(3,917)	(4,090)
Insurance Premiums - Corporate Travel	(120)	(104)	(75)
Insurance Premiums - Personal Accident – Volunteers	(192)	(167)	(160)
Insurance Premiums - Cyber Crime	(1,440)	(1,310)	(1,358)
	(616,090)	(437,970)	(631,866)
Overhead Expenses			
ABC Recovery	0	0	631,866
Operating Recovery - Employee Costs	0	140,441	0
Operating Recovery - Materials and Contracts	0	130,204	0
Operating Recovery - Insurance	0	6,935	0
	0	277,580	631,866
Non-cash amounts excluded from operating activities	0	(277,580)	(631,866)
Amount attributable to operating activities	(616,090)	(437,970)	(631,866)



Customer Svces Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Other Fees & Charges	0	300	0
Facilities Hire	173,000	180,482	158,800
	173,000	180,782	158,800
Direct Expenses			
Salaries and Wages	(323,651)	(234,501)	(268,331)
Wages - Casuals	0	(80,793)	(70,000)
Sick Leave	(15,054)	(7,837)	(12,481)
Other Leave	0	(95)	0
Annual Leave	(37,634)	0	(31,201)
Long Service Leave	(11,742)	0	(9,735)
Public Holidays	(15,054)	(10,137)	(12,481)
Superannuation	(45,010)	(41,851)	(35,694)
Superannuation Sal Sacrifice	0	0	(855)
Training	0	(1,307)	(5,000)
Employee Wellbeing	(5,000)	(1,305)	0
Uniforms	(1,000)	(82)	(1,000)
Workers Compensation Insurance Premiums	(4,893)	(4,448)	(4,120)
Professional Development	(4,000)	0	0
Recognition of Service	0	(27)	0
Catering	(200)	(109)	0
Stationery	(1,000)	(975)	0
Contract Services	(5,000)	(4,497)	(5,000)
Minor Equipment Purchases	0	0	(20,000)
	(469,237)	(387,966)	(475,897)
Overhead Expenses			
ABC Recovery	0	0	317,097
Operating Recovery - Employee Costs	0	148,671	0
Operating Recovery - Materials and Contracts	0	1,585	0
	0	150,256	317,097
Non-cash amounts excluded from operating activities	0	(150,256)	(317,097)
Amount attributable to operating activities	(296,237)	(207,185)	(317,097)



Community Support Svces Statement of Financial Activity

By Natural Account

	NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities				
Revenue		0	0	0
		0	0	0
Direct Expenses				
Salaries and Wages		0	(35,198)	0
Sick Leave		0	0	0
Public Holidays		0	(2,265)	0
Superannuation		0	(5,835)	0
		0	(43,298)	0
Overhead Expenses				
Fleet/Plant Operating Allocation		0	(44,047)	0
		0	(44,047)	0
Non-cash amounts excluded from operating activities		0	44,047	0
Amount attributable to operating activities		0	(43,298)	0



Positive Ageing Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 YTD Actuals	2023-24 Adopted Budget
Operating Activities			
Revenue			
Grant - Operating - Other	0	0	2,000
Other Fees & Charges	0	13,200	20,000
Positive Ageing Affinity Club Attendance	0	30,781	65,000
	0	43,981	87,000
Direct Expenses			
Salaries and Wages	(29,829)	(150,971)	(225,868)
Wages - Agency Staff	0	(54,092)	(10,000)
Sick Leave	(1,387)	(2,748)	(10,506)
Annual Leave	(3,469)	0	(26,264)
Long Service Leave	(1,082)	0	(8,194)
Public Holidays	(1,387)	(3,762)	(10,018)
Superannuation	(4,148)	(14,529)	(30,046)
Superannuation Sal Sacrifice	0	0	(745)
Allowances	0	(1,089)	(663)
Training	0	0	(5,000)
Fringe Benefit Tax	0	(328)	0
Travelling	0	0	(1,000)
Workers Compensation Insurance Premiums	(1,907)	(1,733)	(1,650)
Professional Development	0	0	(700)
Materials	(4,000)	(901)	(20,000)
Consumables	(500)	(292)	(4,500)
Catering	0	0	(1,000)
Tutor Payments	0	0	(30,000)
Positive Ageing Activities	(15,000)	(26,930)	(15,000)
Minor Equipment Purchases	0	0	(4,500)
Other Expenses	0	(1,753)	0
Refund	0	(73)	0
	(62,710)	(259,203)	(405,654)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(11,613)
Corporate Services -ABC	0	0	3,933
Finance -ABC	0	0	(18,634)
Operating Allocation - Employee Costs	0	(12,950)	0
Operating Allocation - Materials and Contracts	0	(12,867)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(798)	0
Operating Allocation - Other Expenses	0	(473)	0
Operating Allocation - Interest Charges	0	(9)	0
	0	(27,096)	(65,961)
Non-cash amounts excluded from operating activities	0	27,096	65,961
Amount attributable to operating activities	(62,710)	(215,222)	(318,654)



Childcare Svces Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Contributions	0	2,433	0
Other Fees & Charges	0	0	750
PRCC Attendance Fee	900,000	917,280	995,000
PRCC Annual Administration Fees	0	0	8,000
	900,000	919,713	1,003,750
Direct Expenses			
Salaries and Wages	(474,266)	(398,675)	(455,649)
Wages - Overtime	0	0	(500)
Wages - Agency Staff	0	(65,588)	(30,000)
Wages - Casuals	(30,000)	(28,478)	(30,000)
Sick Leave	(22,059)	(15,109)	(21,193)
Annual Leave	(55,147)	0	(52,983)
Long Service Leave	(17,206)	0	(16,531)
Public Holidays	(22,059)	(16,380)	(21,193)
Superannuation	(65,956)	(56,286)	(60,612)
Superannuation Sal Sacrifice	0	0	(894)
Training	(7,000)	(1,587)	(8,000)
Fringe Benefit Tax	0	(1,378)	(1,100)
Workers Compensation Insurance Premiums	(6,973)	(6,339)	(6,590)
Professional Development	0	0	(600)
Corporate Subscriptions & Memberships	0	(3,504)	(500)
Consumables	(17,500)	(10,939)	(17,500)
Catering	(1,500)	(979)	(1,500)
Stationery	(1,000)	(1,059)	(1,000)
Advertising & Promotions	0	0	(500)
Software Licences	(3,400)	0	(2,200)
Contract Services	(10,000)	(825)	(10,000)
Minor Equipment Purchases	(2,000)	(4,792)	(2,000)
Rubbish	(1,200)	(809)	(1,200)
Building & Ground Maintenance Provision	0	(46)	0
Electricity	0	(4,073)	0
Other Expenses	0	(3,772)	0
	(737,267)	(620,618)	(742,244)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(40,645)
Corporate Services -ABC	0	0	7,200
Finance -ABC	0	0	(34,117)
Plant Operating Costs	0	0	(9,403)
Operating Allocation - Employee Costs	0	(34,326)	0
Operating Allocation - Materials and Contracts	0	(26,615)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(2,470)	0
Operating Allocation - Other Expenses	0	(1,556)	0
Operating Allocation - Interest Charges	0	(9)	0
Fleet/Plant Operating Allocation	0	(4,856)	0
	0	(69,832)	(116,612)
Non-cash amounts excluded from operating activities	0	69,832	116,612
Amount attributable to operating activities	162,733	299,095	261,506



Nedlands Library Svc Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Grant - Operating - Other	0	0	1,000
Other Fees & Charges	0	0	3,000
Library Office Services	9,000	11,356	5,000
Library Late Return Charge	0	926	0
Library Recovery of Lost/Damaged Books	1,000	1,928	1,000
Other Income	1,000	2,002	500
	11,000	16,212	10,500
Direct Expenses			
Salaries and Wages	(635,900)	(580,812)	(661,582)
Wages - Overtime	0	(23,316)	(7,500)
Wages - Casuals	(70,000)	(65,477)	(35,000)
Sick Leave	(29,577)	(39,962)	(30,771)
Other Leave	0	(6,056)	0
Annual Leave	(73,942)	0	(76,928)
Long Service Leave	(23,070)	0	(24,002)
Public Holidays	(29,577)	(22,872)	(30,771)
Superannuation	(88,434)	(94,517)	(88,006)
Superannuation Sal Sacrifice	0	0	(2,476)
Allowances	0	(53,706)	(58,406)
Training	(13,000)	(627)	(16,000)
Fringe Benefit Tax	0	(2,955)	(13,500)
Travelling	(200)	(56)	(200)
Uniforms	0	(14)	0
Workers Compensation Insurance Premiums	(10,731)	(9,755)	(9,060)
Professional Development	0	0	(6,000)
Corporate Subscriptions & Memberships	(2,500)	(1,814)	(2,500)
Consumables	(1,800)	(1,736)	(1,500)
Catering	(900)	(192)	(1,600)
Printing	(800)	0	(800)
Stationery	(8,000)	(7,105)	(5,500)
Postage & Freight	(10,000)	(9,760)	(5,535)
Advertising & Promotions	(1,000)	(620)	(2,000)
Subscriptions & Licences	0	0	0
Software Licences	(28,100)	(21,445)	(22,850)
Hardware Sundries	(1,200)	(1,091)	(2,100)
Public Activities	(6,000)	(3,895)	(6,000)
Lost & Damaged	(100)	0	(100)
Volunteer Expenses	(1,700)	(1,320)	(1,500)
Library Resource Purchase	(37,000)	(27,137)	(32,000)
Library Support	(2,000)	(3,161)	(2,000)
Local Studies	(15,000)	(6,416)	(6,000)
Contract Services	(4,500)	(4,104)	(4,000)
Online Resources	(6,300)	(6,032)	(6,100)
Minor Equipment Purchases	(2,100)	(1,283)	(2,100)
Repairs & Maintenance	(100)	(565)	(100)

Other Expenses	(6,000)	(0)	0
	(1,109,531)	(997,803)	(1,164,487)
Overhead Expenses			
ICT - ABC	0	0	(537,169)
Records - ABC	0	0	(136,837)
Other Governance (PC & OSH) - ABC	0	0	(67,181)
Corporate Services -ABC	0	0	11,345
Finance -ABC	0	0	(53,756)
Plant Operating Costs	0	0	(19,327)
Operating Allocation - Employee Costs	0	(124,871)	0
Operating Allocation - Materials and Contracts	0	(148,538)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(6,056)	0
Operating Allocation - Other Expenses	0	(2,483)	0
Operating Allocation - Interest Charges	0	(146)	0
Fleet/Plant Operating Allocation	0	(7,345)	0
	0	(289,440)	(802,925)
Non-cash amounts excluded from operating activities	0	289,440	802,925
Amount attributable to operating activities	(1,098,531)	(981,590)	(1,153,987)



Mt Claremont Library Svces Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Other Fees & Charges	0	0	500
Library Office Services	700	840	1,000
Library Recovery of Lost/Damaged Books	150	226	200
Other Income	300	406	0
	1,150	1,472	1,700
Direct Expenses			
Consumables	(1,200)	(688)	(1,500)
Printing	(600)	0	(600)
Stationery	(2,400)	(2,662)	(2,400)
Postage & Freight	(4,500)	(4,216)	(4,200)
Advertising & Promotions	(900)	0	(900)
Software Licences	(11,750)	(7,814)	(11,200)
Hardware Sundries	(1,200)	(1,351)	(1,200)
Public Activities	(6,000)	(2,580)	(6,000)
Library Resource Purchase	(19,000)	(11,942)	(17,000)
Library Support	(2,000)	0	(2,000)
Contract Services	(2,600)	(2,892)	(2,400)
Online Resources	(3,500)	(2,481)	(3,500)
Minor Equipment Purchases	(2,100)	0	(2,100)
Other Expenses	0	(61)	0
	(57,750)	(36,686)	(55,000)
Overhead Expenses			
ICT - ABC	0	0	(157,991)
Records - ABC	0	0	(40,246)
Corporate Services -ABC	0	0	532
Finance -ABC	0	0	(2,523)
Operating Allocation - Employee Costs	0	(24,124)	0
Operating Allocation - Materials and Contracts	0	(35,902)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(643)	0
Operating Allocation - Other Expenses	0	(119)	0
Operating Allocation - Interest Charges	0	(43)	0
	0	(60,830)	(200,228)
Non-cash amounts excluded from operating activities	0	60,830	200,228
Amount attributable to operating activities	(56,600)	(35,213)	(53,300)



NCC (Nedlands Community Care) Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Grant - Operating - CHSP	0	479,738	575,684
Contributions	0	1,981	0
Other Fees & Charges	0	89,637	65,500
NCC CHSP Income	0	70	0
	0	571,426	641,184
Direct Expenses			
Salaries and Wages	0	(559,972)	(200,998)
Wages - Casuals	0	(146,519)	(17,000)
Redundancy	0	0	(168,169)
Sick Leave	0	(10,055)	(9,349)
Other Leave	0	0	0
Annual Leave	0	1,347	(23,372)
Long Service Leave	0	(1,347)	(7,292)
Public Holidays	0	(4,405)	(4,674)
Superannuation	0	(51,296)	(26,737)
Superannuation Sal Sacrifice	0	0	(1,392)
Allowances	0	(15,664)	(11,065)
Training	0	0	(10,000)
Fringe Benefit Tax	0	(1,642)	(3,801)
Travelling	0	0	(27,520)
Professional Development	0	0	(200)
Corporate Subscriptions & Memberships	0	0	(2,750)
Consumables	0	(7,702)	(7,000)
Catering	0	(375)	(1,500)
Stationery	0	(35)	(2,750)
Advertising & Promotions	0	0	(1,450)
Software Licences	(1)	0	(10,000)
Volunteer Expenses	0	(1,561)	(3,000)
Contract Services	0	(4,655)	(72,700)
Tutor Payments	0	(140)	0
Minor Equipment Purchases	0	0	(1,900)
Fuel & Oil	0	(100)	0
Rubbish	0	0	(5,550)
Electricity	0	(5,052)	0
Other Expenses	0	(65)	0
	(1)	(809,239)	(620,170)
Overhead Expenses			
ICT - ABC	0	0	(110,594)
Records - ABC	0	0	(28,172)
Other Governance (PC & OSH) - ABC	0	0	(66,194)
Corporate Services -ABC	0	0	6,140
Finance -ABC	0	0	(29,092)
Plant Operating Costs	0	0	(75,743)
Operating Allocation - Employee Costs	0	(48,225)	0
Operating Allocation - Materials and Contracts	0	(40,452)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(4,263)	0
Operating Allocation - Other Expenses	0	(1,268)	0
Operating Allocation - Interest Charges	0	(30)	0
Fleet/Plant Operating Allocation	0	(7,768)	0
	0	(102,006)	(303,655)
Non-cash amounts excluded from operating activities	0	102,006	303,655
Amount attributable to operating activities	(1)	(237,812)	21,014



Community Development Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Contributions	0	1,622	0
External Events	3,300	3,398	1,000
Other Income	0	49	0
	3,300	5,069	1,000
Direct Expenses			
Salaries and Wages	(169,794)	(186,977)	(63,554)
Wages - Overtime	0	(1,441)	0
Sick Leave	(7,897)	(20,418)	(2,956)
Annual Leave	(19,743)	0	(7,390)
Long Service Leave	(6,160)	0	(2,306)
Public Holidays	(6,172)	(9,732)	(2,956)
Superannuation	(23,613)	(24,795)	(8,454)
Allowances	0	(13)	0
Training	0	(4,861)	(1,000)
Fringe Benefit Tax	0	0	(3,100)
Workers Compensation Insurance Premiums	(5,876)	(5,341)	(4,940)
Materials	0	(11)	(271,667)
Consumables	0	(911)	0
Stationery	0	(546)	0
Consultancy	(50,000)	(4,150)	(35,000)
Legal Expenses	0	(3,959)	0
Minor Equipment Purchases	0	(372)	0
Insurance Premiums - Property	0	0	0
Other Expenses	0	(963)	0
Contributions & Subsidies	0	(135,833)	0
	(289,255)	(400,325)	(403,323)
Overhead Expenses			
ICT - ABC	0	0	(15,799)
Records - ABC	0	0	(4,025)
Other Governance (PC & OSH) - ABC	0	0	(2,903)
Customer Relations - ABC	0	0	(22,197)
Corporate Services -ABC	0	0	1,292
Finance -ABC	0	0	(6,078)
Plant Operating Costs	0	0	(2,351)
Operating Allocation - Employee Costs	0	(17,804)	0
Operating Allocation - Materials and Contracts	0	(8,494)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(232)	0
Operating Allocation - Other Expenses	0	(395)	0
Operating Allocation - Interest Charges	0	(4)	0
Fleet/Plant Operating Allocation	0	(3,145)	0
	0	(30,074)	(52,061)
Non-cash amounts excluded from operating activities	0	30,074	52,061
Amount attributable to operating activities	(285,955)	(395,255)	(402,323)



Volunteer Svces Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	(37,745)	(42,065)	(36,481)
Wages - Overtime	0	(1,042)	0
Sick Leave	(1,756)	(1,107)	(1,697)
Other Leave	0	(717)	0
Annual Leave	(4,389)	0	(4,242)
Long Service Leave	(1,369)	0	(1,324)
Public Holidays	(1,756)	(1,966)	(1,697)
Superannuation	(5,249)	(5,759)	(4,853)
Training	0	(109)	(1,000)
Workers Compensation Insurance Premiums	(1,541)	(1,401)	(1,650)
Materials	(1,421)	(713)	(1,403)
Advertising & Promotions	(586)	(500)	(567)
Volunteer Expenses	0	(211)	0
Contract Services	(3,995)	(3,122)	(3,904)
	(59,807)	(58,712)	(58,817)
Overhead Expenses			
ICT - ABC	0	0	(63,196)
Records - ABC	0	0	(16,098)
Other Governance (PC & OSH) - ABC	0	0	(4,645)
Corporate Services -ABC	0	0	571
Finance -ABC	0	0	(2,704)
Operating Allocation - Employee Costs	0	(12,148)	0
Operating Allocation - Materials and Contracts	0	(15,777)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(525)	0
Operating Allocation - Other Expenses	0	(158)	0
Operating Allocation - Interest Charges	0	(17)	0
	0	(28,624)	(86,072)
Non-cash amounts excluded from operating activities	0	28,624	86,072
Amount attributable to operating activities	(59,807)	(58,712)	(58,817)



Tresillian Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Contributions	0	0	500
Facilities Hire	9,000	13,526	8,000
Tresillian Fees & Charges	1,200	2,076	600
Course Fees	510,000	590,960	500,000
Exhibitions/Displays	16,000	18,978	15,000
Tresillian Studio Rent	34,000	33,190	31,000
	570,200	658,730	555,100
Direct Expenses			
Salaries and Wages	(206,000)	(181,239)	(166,059)
Wages - Overtime	0	(7,116)	(6,000)
Wages - Casuals	(39,500)	(33,794)	(38,000)
Sick Leave	(9,581)	(7,178)	(7,724)
Other Leave	0	(512)	0
Annual Leave	(23,954)	0	(19,309)
Long Service Leave	(7,474)	0	(6,024)
Public Holidays	(9,581)	(6,840)	(7,724)
Superannuation	(28,648)	(30,506)	(22,090)
Allowances	0	(481)	0
Training	0	(15)	(3,000)
Travelling	(420)	0	(350)
Workers Compensation Insurance Premiums	(2,620)	(2,382)	(2,470)
Materials	(2,850)	(2,660)	(1,200)
Consumables	(3,500)	(3,522)	(3,350)
Catering	(4,300)	(2,854)	(2,700)
Stationery	(2,500)	(2,204)	0
Advertising & Promotions	(19,000)	(12,792)	(20,000)
Consultancy	0	(14,416)	0
Software Licences	(31,500)	0	(30,000)
Volunteer Expenses	(1,400)	(1,105)	(1,300)
Tutor Payments	(298,000)	(290,768)	(286,000)
Payment to Artist	(500)	(500)	(500)
Minor Equipment Purchases	(8,000)	(11,156)	(8,650)
Other Expenses	0	(9)	0
Mayor Allowance	0	(266)	0
Refund	0	(7,354)	0
	(699,329)	(619,669)	(632,450)
Overhead Expenses			
ICT - ABC	0	0	(47,397)
Records - ABC	0	0	(12,074)
Other Governance (PC & OSH) - ABC	0	0	(12,774)
Corporate Services -ABC	0	0	6,148
Finance -ABC	0	0	(29,130)
Operating Allocation - Employee Costs	0	(20,979)	0
Operating Allocation - Materials and Contracts	0	(20,827)	0
Operating Allocation - Depreciation	0	0	0
Operating Allocation - Insurance	0	(929)	0
Operating Allocation - Other Expenses	0	(834)	0
Operating Allocation - Interest Charges	0	(13)	0
	0	(43,581)	(95,227)
Non-cash amounts excluded from operating activities	0	43,581	95,227
Amount attributable to operating activities	(129,129)	39,061	(77,350)



Youth Development Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Administration Charges	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	(71,896)	(44,676)	(70,757)
Wages - Overtime	0	(213)	0
Sick Leave	(3,344)	(2,196)	(3,291)
Other Leave	0	(717)	0
Annual Leave	(8,360)	0	(8,227)
Long Service Leave	(2,608)	0	(2,567)
Public Holidays	(3,344)	(2,908)	(3,291)
Superannuation	(9,999)	(6,062)	(9,412)
Allowances	0	(32)	0
Training	0	0	(1,000)
Materials	(3,300)	(4,446)	(3,300)
Advertising & Promotions	(3,000)	(3,222)	(3,000)
Contract Services	(24,028)	(3,550)	(23,978)
Other Expenses	0	(2,702)	0
Donations	(23,800)	(23,705)	(31,500)
	(153,679)	(94,428)	(160,323)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(7,548)
Customer Relations - ABC	0	0	(22,197)
Corporate Services -ABC	0	0	1,562
Finance -ABC	0	0	(7,402)
Plant Operating Costs	0	0	(2,351)
Operating Allocation - Employee Costs	0	(17,808)	0
Operating Allocation - Materials and Contracts	0	(7,900)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(563)	0
Operating Allocation - Other Expenses	0	(67)	0
Operating Allocation - Interest Charges	0	(9)	0
	0	(26,347)	(77,583)
Non-cash amounts excluded from operating activities	0	26,347	77,583
Amount attributable to operating activities	(153,679)	(94,428)	(160,323)



Sport & Recreation Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	(91,827)	(95,899)	(80,948)
Sick Leave	(4,271)	(2,671)	(3,765)
Other Leave	0	(8,605)	0
Annual Leave	(10,678)	0	(9,413)
Long Service Leave	(3,331)	0	(2,937)
Public Holidays	(4,271)	(2,368)	(3,765)
Superannuation	(12,770)	(7,347)	(10,768)
Training	0	0	(1,000)
Fringe Benefit Tax	0	(2,057)	0
Materials	(200)	0	(200)
Donations	(153,600)	(52,008)	(52,587)
	(280,948)	(170,955)	(165,382)
Overhead Expenses			
ICT - ABC	0	0	(15,799)
Records - ABC	0	0	(4,025)
Other Governance (PC & OSH) - ABC	0	0	(5,806)
Customer Relations - ABC	0	0	(22,197)
Corporate Services -ABC	0	0	2,569
Finance -ABC	0	0	(12,174)
Plant Operating Costs	0	0	(2,351)
Operating Allocation - Employee Costs	0	(16,716)	0
Operating Allocation - Materials and Contracts	0	(6,355)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(399)	0
Operating Allocation - Other Expenses	0	(221)	0
Operating Allocation - Interest Charges	0	(4)	0
	0	(23,696)	(59,783)
Non-cash amounts excluded from operating activities	0	23,696	59,783
Amount attributable to operating activities	(280,948)	(170,955)	(165,382)



Community Programs & Events Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Grant - Operating - Other	0	0	21,000
Contributions	950	0	950
Sponsorships	0	0	3,000
	950	0	24,950
Direct Expenses			
Salaries and Wages	(77,293)	(95,460)	(70,757)
Wages - Overtime	0	(9,447)	(6,500)
Sick Leave	(3,595)	(3,572)	(3,291)
Other Leave	0	(717)	0
Annual Leave	(8,988)	0	(8,227)
Long Service Leave	(2,804)	0	(2,567)
Public Holidays	(3,595)	(3,455)	(3,291)
Superannuation	(10,749)	(14,208)	(9,412)
Training	0	(3,032)	(1,000)
Materials	(19,408)	(11,749)	(1,248)
Subscriptions & Licences	(3,878)	(4,513)	(3,555)
Contract Services	(5,000)	(17,620)	(79,663)
Donations	(6,500)	(4,598)	(6,500)
	(141,809)	(168,370)	(196,011)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(11,613)
Customer Relations - ABC	0	0	(22,197)
Corporate Services -ABC	0	0	1,908
Finance -ABC	0	0	(7,898)
Plant Operating Costs	0	0	(2,351)
Operating Allocation - Employee Costs	0	(22,486)	0
Operating Allocation - Materials and Contracts	0	(11,983)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(798)	0
Operating Allocation - Other Expenses	0	(393)	0
Operating Allocation - Interest Charges	0	(9)	0
	0	(35,668)	(81,798)
Non-cash amounts excluded from operating activities	0	35,668	81,798
Amount attributable to operating activities	(140,859)	(168,370)	(171,061)



Customer & Community Services Statement of Financial Activity

By Natural Account

	NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities				
Revenue		0	0	0
		0	0	0
Direct Expenses				
Salaries and Wages		0	0	(96,610)
Sick Leave		0	0	(4,494)
Annual Leave		0	0	(11,234)
Long Service Leave		0	0	(3,505)
Public Holidays		0	0	(3,145)
Superannuation		0	0	(12,851)
Training		0	0	(1,000)
		0	0	(132,839)
Overhead Expenses				
		0	0	0
		0	0	0
Non-cash amounts excluded from operating activities		0	0	0
Amount attributable to operating activities		0	0	(132,839)



Planning & Development Svces Statement of Financial Activity

By Natural Account

	NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities				
Revenue		0	0	0
		0	0	0
Direct Expenses				
Salaries and Wages		(185,567)	(202,177)	(179,288)
Sick Leave		(8,631)	(16,736)	(8,339)
Other Leave		0	0	0
Annual Leave		(21,578)	0	(20,847)
Long Service Leave		(6,732)	0	(6,504)
Public Holidays		(8,631)	(10,025)	(8,339)
Superannuation		(25,807)	(27,207)	(23,850)
Training		0	0	(1,000)
Fringe Benefit Tax		0	(4,519)	(6,500)
Travelling		0	(23)	0
Workers Compensation Insurance Premiums		(3,722)	(3,384)	(3,290)
Professional Development		(2,000)	(4,122)	(1,000)
Individual Professional Memberships		(1,000)	0	(750)
Corporate Subscriptions & Memberships		(2,000)	0	(4,000)
Catering		(500)	0	(500)
Stationery		(500)	(15)	0
		(266,667)	(268,208)	(264,208)
Overhead Expenses				
Plant Operating Costs		0	0	(12,537)
Fleet/Plant Operating Allocation		0	(5,928)	0
		0	(5,928)	(12,537)
Non-cash amounts excluded from operating activities		0	5,928	12,537
Amount attributable to operating activities		(266,667)	(268,208)	(264,208)



Statutory Planning Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Prosecutions	500	0	1,000
Other Fees & Charges	49,500	52,574	65,000
Administration Charges	0	(3,224)	0
Development Applications - Complex	0	154,726	0
Development Applications - Standard	550,000	416,568	450,000
Masterplans/Odp's/Private Scheme Amend	10,000	20,000	0
Other Income	0	0	5,000
	610,000	640,644	521,000
Direct Expenses			
Salaries and Wages	(582,059)	(524,897)	(658,179)
Wages - Overtime	0	(2,012)	0
Wages - Agency Staff	0	(14,644)	0
Wages - Casuals	(25,000)	(26,101)	0
Sick Leave	(27,073)	(17,815)	(30,613)
Other Leave	0	(1,262)	0
Annual Leave	(67,681)	0	(76,533)
Long Service Leave	(21,117)	0	(23,878)
Public Holidays	(27,073)	(23,766)	(30,613)
Superannuation	(80,947)	(73,526)	(87,553)
Superannuation Sal Sacrifice	0	0	(1,582)
Training	(3,000)	(1,691)	(9,000)
Fringe Benefit Tax	0	(3,031)	(8,000)
Travelling	(300)	(193)	0
Workers Compensation Insurance Premiums	(18,457)	(16,779)	(16,470)
Professional Development	0	0	0
Individual Professional Memberships	(4,350)	0	(4,000)
Corporate Subscriptions & Memberships	0	(523)	0
Materials	0	(165)	0
Consumables	(500)	(525)	(500)
Catering	(500)	0	(500)
Printing	(500)	0	(500)
Stationery	(500)	(376)	(500)
Advertising & Promotions	(6,000)	(8,508)	(2,500)
Elections/Rolls	0	(844)	0
Consultancy	(55,000)	(34,356)	(75,000)
Legal Expenses	(30,000)	(65,068)	(20,000)
Contract Services	(15,000)	0	0
SAT Planning Consultant	(10,000)	(3,652)	(95,000)
Minor Equipment Purchases	0	(5,002)	(2,500)
Other Expenses	0	(155)	0
Refund	0	(4,236)	0
	(975,055)	(829,126)	(1,143,422)
Overhead Expenses			
ICT - ABC	0	0	(205,388)

Records - ABC	0	0	(52,320)
Other Governance (PC & OSH) - ABC	0	0	(62,710)
Customer Relations - ABC	0	0	(22,197)
Corporate Services -ABC	0	0	11,213
Finance -ABC	0	0	(53,134)
Plant Operating Costs	0	0	(37,610)
Operating Allocation - Employee Costs	0	(77,070)	0
Operating Allocation - Materials and Contracts	0	(67,703)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(4,448)	0
Operating Allocation - Other Expenses	0	(1,792)	0
Operating Allocation - Interest Charges	0	(56)	0
Fleet/Plant Operating Allocation	0	(4,800)	0
	0	(155,870)	(422,146)
Non-cash amounts excluded from operating activities	0	155,870	422,146
Amount attributable to operating activities	(365,055)	(188,483)	(622,422)



Strategic Planning Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Other Fees & Charges	0	0	0
Development Applications - Complex	0	(6,260)	0
Development Applications - Standard	0	0	0
Masterplans/Odp's/Private Scheme Amend	0	0	0
	0	(6,260)	0
Direct Expenses			
Salaries and Wages	(444,480)	(300,832)	(415,380)
Wages - Overtime	0	(1,511)	0
Sick Leave	(20,674)	(10,317)	(19,320)
Other Leave	0	0	0
Annual Leave	(51,684)	0	(48,300)
Long Service Leave	(16,125)	0	(15,070)
Public Holidays	(29,936)	(12,231)	(19,320)
Superannuation	(61,814)	(42,265)	(55,255)
Superannuation Sal Sacrifice	0	0	(2,501)
Training	(1,500)	0	(5,000)
Fringe Benefit Tax	0	(1,009)	0
Travelling	(250)	(145)	0
Professional Development	0	0	0
Individual Professional Memberships	(2,100)	0	(2,000)
Corporate Subscriptions & Memberships	(500)	0	0
Materials	0	0	0
Catering	(500)	0	(500)
Printing	(2,500)	0	(2,500)
Advertising & Promotions	(20,000)	(8,087)	(2,500)
Elections/Rolls	0	(1,189)	0
Consultancy	(125,000)	(12,202)	(45,000)
Contract Services	(40,000)	(32,491)	(85,000)
Venue Hire	(500)	0	(1,000)
DAP Expenses	0	0	0
Refund	0	0	0
	(817,562)	(422,279)	(718,646)
Overhead Expenses			
ICT - ABC	0	0	(63,196)
Records - ABC	0	0	(16,098)
Other Governance (PC & OSH) - ABC	0	0	(23,226)
Customer Relations - ABC	0	0	(22,197)
Corporate Services -ABC	0	0	7,054
Finance -ABC	0	0	(33,426)
Operating Allocation - Employee Costs	0	(38,641)	0
Operating Allocation - Materials and Contracts	0	(28,508)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,595)	0
Operating Allocation - Other Expenses	0	(1,160)	0
Operating Allocation - Interest Charges	0	(17)	0
Fleet/Plant Operating Allocation	0	(2,298)	0
	0	(72,219)	(151,089)
Non-cash amounts excluded from operating activities	0	72,219	151,089
Amount attributable to operating activities	(817,562)	(428,539)	(718,646)



Building Svces Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Contributions	0	6,472	0
Prosecutions	5,000	37,825	0
Other Fees & Charges	15,000	12,740	11,000
Building Permits - Certified	275,000	353,501	300,000
Building Permits - Uncertified	6,000	7,078	5,000
Occupancy Permit	1,000	3,085	500
Building Approval Certificate	0	2,430	0
Verge Inspection Fee	45,000	0	0
Verge Material Permit	160,000	282,353	135,000
Property Enquiries - Order & Requisitions	40,000	60,429	40,000
Property File Retrieval Fee	10,000	16,474	15,000
Swimming Pool Inspection Fee	226,200	169,972	161,000
Building Shared Services	51,000	154,152	80,000
Fines & Penalties	5,000	5,000	1,000
Planning Fines	0	2,000	0
	839,200	1,113,512	748,500
Direct Expenses			
Salaries and Wages	(815,685)	(738,710)	(831,280)
Wages - Overtime	0	(216)	0
Wages - Casuals	0	(1,877)	0
Sick Leave	(37,939)	(32,793)	(38,664)
Other Leave	0	0	0
Annual Leave	(94,847)	0	(96,660)
Long Service Leave	(29,592)	0	(30,158)
Public Holidays	(37,939)	(33,871)	(38,664)
Superannuation	(113,437)	(107,559)	(110,580)
Superannuation Sal Sacrifice	0	0	(4,847)
Allowances	0	(4,301)	(2,445)
Training	(28,000)	(1,960)	(12,000)
Fringe Benefit Tax	0	(7,086)	(15,500)
Travelling	0	(5)	0
Uniforms	(3,900)	(1,112)	(1,300)
Workers Compensation Insurance Premiums	(9,209)	(8,372)	(8,200)
Professional Development	(5,000)	0	(7,600)
Individual Professional Memberships	(2,000)	0	(6,000)
Catering	(350)	(223)	(500)
Stationery	0	(9)	(300)
Consultancy	(5,000)	0	0
Legal Expenses	(15,000)	(14,442)	(15,000)
Minor Equipment Purchases	0	(1,019)	(500)
Other Expenses	0	(460)	0
Refund	0	(472)	0
	(1,197,898)	(954,486)	(1,220,199)
Overhead Expenses			

ICT - ABC	0	0	(157,991)
Records - ABC	0	0	(40,246)
Other Governance (PC & OSH) - ABC	0	0	(42,968)
Customer Relations - ABC	0	0	(31,710)
Corporate Services -ABC	0	0	11,837
Finance -ABC	0	0	(24,044)
Plant Operating Costs	0	0	(28,730)
Operating Allocation - Employee Costs	0	(74,894)	0
Operating Allocation - Materials and Contracts	0	(63,765)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(3,118)	0
Operating Allocation - Other Expenses	0	(2,316)	0
Operating Allocation - Interest Charges	0	(43)	0
Fleet/Plant Operating Allocation	0	(32,829)	0
	0	(176,965)	(313,852)
Non-cash amounts excluded from operating activities	0	176,965	313,852
Amount attributable to operating activities	(358,698)	159,026	(471,699)



Environmental Health Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Contributions	0	566	0
Local Laws	250	250	0
Environmental Health Fees & Charges	7,800	4,117	9,300
Licenses	67,000	85,428	74,000
Environmental Protection Act Fines	0	276	0
Asbestos Fines	1,000	0	1,000
Other Income	0	339	2,000
	76,050	90,977	86,300
Direct Expenses			
Salaries and Wages	(490,114)	(507,817)	(444,843)
Wages - Overtime	0	(3,674)	(8,000)
Sick Leave	(22,796)	(21,253)	(20,690)
Other Leave	0	(3,378)	0
Annual Leave	(56,990)	0	(51,726)
Long Service Leave	(17,781)	0	(16,138)
Public Holidays	(22,796)	(24,667)	(19,951)
Superannuation	(68,160)	(80,873)	(59,174)
Superannuation Sal Sacrifice	0	0	(2,246)
Allowances	0	0	0
Training	(4,500)	(6,578)	(8,000)
Fringe Benefit Tax	0	(8,977)	(10,000)
Travelling	(250)	(315)	(250)
Uniforms	(2,000)	(133)	(1,000)
Workers Compensation Insurance Premiums	(6,281)	(5,341)	(4,940)
Professional Development	(11,100)	(1,083)	(14,466)
Individual Professional Memberships	(3,300)	(4,223)	(3,833)
Materials	(20,600)	(7,851)	(40,600)
Consumables	(1,000)	0	(2,500)
Catering	(600)	(388)	(1,000)
Cleaning	0	(32)	0
Printing	(2,000)	0	(500)
Stationery	(500)	(139)	(1,000)
Advertising & Promotions	(500)	(543)	(500)
Elections/Rolls	(1,000)	(771)	0
Legal Expenses	(15,000)	(7,273)	(4,500)
Software Licences	(800)	0	0
Contract Services	(17,000)	(19,544)	(28,000)
Minor Equipment Purchases	0	(4,603)	(2,500)
Repairs & Maintenance	(4,500)	(195)	(3,500)
Refund	0	(521)	0
	(769,568)	(710,169)	(749,858)
Overhead Expenses			
ICT - ABC	0	0	(94,794)
Records - ABC	0	0	(24,148)

Other Governance (PC & OSH) - ABC	0	0	(33,678)
Corporate Services -ABC	0	0	7,350
Finance -ABC	0	0	(34,827)
Plant Operating Costs	0	0	(17,760)
Operating Allocation - Employee Costs	0	(39,984)	0
Operating Allocation - Materials and Contracts	0	(40,253)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(2,326)	0
Operating Allocation - Other Expenses	0	(1,552)	0
Operating Allocation - Interest Charges	0	(26)	0
Fleet/Plant Operating Allocation	0	(8,931)	0
	0	(93,072)	(197,857)
Non-cash amounts excluded from operating activities	0	93,072	197,857
Amount attributable to operating activities	(693,518)	(619,192)	(663,558)



Ranger Svces

Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Contributions	6,770	6,792	0
Prosecutions	4,000	270	7,000
Rangers Fees & Charges	4,000	8,043	3,000
Dog Registrations	45,000	37,831	45,000
Impound Fee	2,500	727	3,000
Fire Hazard Clearance	2,000	0	3,000
Dog Fines	4,000	6,385	3,500
Parking Fines	500,000	360,119	440,000
Fire Control Fines	2,000	776	1,000
Litter Fines	100	304	400
Local Laws	1,000	204	1,000
Reimbursements - ESL Leased Properties	0	31,658	0
Other Income	500	750	0
	571,870	453,860	506,900
Direct Expenses			
Salaries and Wages	(523,160)	(380,509)	(477,925)
Wages - Overtime	0	(41,995)	(32,000)
Wages - Workers Compensation	0	(7,618)	0
Wages - Casuals	(16,500)	(58,126)	0
Sick Leave	(24,333)	(21,586)	(22,229)
Other Leave	0	(1,373)	0
Annual Leave	(60,832)	0	(55,573)
Long Service Leave	(18,980)	0	(17,339)
Public Holidays	(24,333)	(17,632)	(22,229)
Superannuation	(72,756)	(66,593)	(63,575)
Superannuation Sal Sacrifice	0	0	(6,719)
Allowances	(35,000)	(31,802)	(33,444)
Training	(6,000)	(3,409)	(7,000)
Fringe Benefit Tax	0	(14,716)	(6,800)
Uniforms	(4,000)	(5,597)	(3,000)
Workers Compensation Insurance Premiums	(7,264)	(6,604)	(7,410)
Professional Development	(4,250)	0	(668)
Individual Professional Memberships	(300)	(1,050)	(334)
Catering	(300)	(452)	(300)
Stationery	(7,000)	(6,151)	(5,500)
Postage & Freight	(50)	(38)	0
Elections/Rolls	0	(672)	0
FER Lodgement Fee	(38,000)	(46,106)	(35,000)
Software Licences	(52,590)	(39,200)	(48,240)
Contract Services	(32,000)	(19,006)	(6,000)
Firebreaks	(2,500)	(1,000)	(2,500)
Pound Operating Expenses	(2,000)	(1,640)	(2,000)
Emergency Services Contribution	(4,450)	(720)	(4,450)
Traffic Managements	(2,100)	(1,260)	(2,000)
Vehicle Search Lists	(8,000)	(6,029)	(7,500)

Towing & Storage of Vehicles	(1,500)	(100)	(1,500)
Animal Welfare	(2,000)	(2,000)	(2,000)
Minor Equipment Purchases	0	(4,793)	(5,000)
Other Expenses	0	(160)	0
Write Off	(16,000)	(44,693)	(16,000)
Refund	0	(957)	0
	(966,197)	(833,586)	(894,236)
Overhead Expenses			
ICT - ABC	0	0	(94,795)
Records - ABC	0	0	(24,148)
Other Governance (PC & OSH) - ABC	0	0	(34,839)
Corporate Services -ABC	0	0	8,768
Finance -ABC	0	0	(41,546)
Plant Operating Costs	0	0	(100,294)
Operating Allocation - Employee Costs	0	(44,535)	0
Operating Allocation - Materials and Contracts	0	(45,089)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(2,393)	0
Operating Allocation - Other Expenses	0	(1,940)	0
Operating Allocation - Interest Charges	0	(26)	0
Fleet/Plant Operating Allocation	0	(32,046)	0
	0	(126,028)	(286,854)
Non-cash amounts excluded from operating activities	0	126,028	286,854
Amount attributable to operating activities	(394,327)	(379,726)	(387,336)



Sustainability Statement of Financial Activity

By Natural Account

	NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities				
Revenue		0	0	0
		0	0	0
Direct Expenses				
Salaries and Wages		0	(9,685)	0
Sick Leave		0	(1,235)	0
Superannuation		0	(1,684)	0
Workers Compensation Insurance Premiums		0	(368)	0
Materials		0	(12,534)	0
		0	(25,507)	0
Overhead Expenses				
Operating Allocation - Employee Costs		0	(1,127)	0
Operating Allocation - Materials and Contracts		0	(927)	0
Operating Allocation - Insurance		0	(67)	0
Operating Allocation - Other Expenses		0	(74)	0
		0	(2,195)	0
Non-cash amounts excluded from operating activities		0	2,195	0
Amount attributable to operating activities		0	(25,507)	0



Underground Power Projects Statement of Financial Activity

By Natural Account

	NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities				
Revenue		0	0	0
		0	0	0
Direct Expenses				
Salaries and Wages		0	0	0
Sick Leave		0	0	0
Annual Leave		0	0	0
Long Service Leave		0	0	0
Public Holidays		0	0	0
Superannuation		0	0	0
Contract Services		0	0	0
Consultancy		0	(32,204)	0
		0	(32,204)	0
Overhead Expenses				
		0	0	0
		0	0	0
Non-cash amounts excluded from operating activities		0	0	0
Amount attributable to operating activities		0	(32,204)	0



Technical Svces Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Underground Power - West Hollywood	0	2,246	0
Underground Power - Alderbury St	0	1,062	0
Underground Power - Alfred Rd & MTCT	0	585	0
	0	3,892	0
Direct Expenses			
Salaries and Wages	(334,261)	(257,710)	(323,941)
Wages - Overtime	0	0	(3,000)
Wages - Agency Staff	0	(4,103)	0
Wages - Casuals	0	(18,822)	0
Sick Leave	(15,547)	(2,615)	(15,067)
Other Leave	0	0	0
Annual Leave	(38,868)	0	(37,668)
Long Service Leave	(12,127)	0	(11,752)
Public Holidays	(15,547)	(13,128)	(15,067)
Superannuation	(46,486)	(37,443)	(43,092)
Training	0	(9,749)	(3,000)
Fringe Benefit Tax	0	0	(3,500)
Travelling	0	(17)	(240)
Uniforms	0	(3,160)	(2,868)
Workers Compensation Insurance Premiums	(5,202)	(4,729)	(4,110)
Professional Development	0	(2,507)	0
Recognition of Service	0	(11)	0
Individual Professional Memberships	0	(102)	0
Placement Fee	0	(7,880)	0
Corporate Subscriptions & Memberships	0	(1,491)	0
Consumables	0	(5,335)	(600)
Catering	0	(2,420)	(2,120)
Printing	0	(1,288)	(312)
Stationery	0	(3,448)	(600)
Lease Expenses	0	0	0
Consultancy	0	(9,703)	(12,000)
Legal Expenses	0	(20,656)	(16,800)
Software Licences	(16,000)	0	0
Hardware Sundries	0	(126)	(1,500)
Contract Services	0	(5,000)	(4,500)
Traffic Managements	0	(200)	0
Minor Equipment Purchases	0	(2,215)	(1,500)
Insurance Premiums - Public Liability (General)	(5,064)	(4,603)	(8,018)
Insurance Premiums - Public Liability (RiskProfile)	(5,064)	(4,603)	(7,096)
Insurance Premiums - Public Liability (PB Lia & Prof indmnt)	(5,064)	(4,603)	(4,942)
Other Expenses	0	(56)	0
	(499,228)	(427,725)	(523,291)
Overhead Expenses			
ICT - ABC	0	0	(47,397)

Records - ABC	0	0	(12,074)
Other Governance (PC & OSH) - ABC	0	0	(17,419)
Corporate Services -ABC	0	0	5,389
Finance -ABC	0	0	(25,535)
Plant Operating Costs	0	0	(14,887)
Operating Allocation - Employee Costs	0	(23,872)	0
Operating Allocation - Materials and Contracts	0	(22,694)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,196)	0
Operating Allocation - Other Expenses	0	(981)	0
Operating Allocation - Interest Charges	0	(13)	0
Fleet/Plant Operating Allocation	0	(6,553)	0
	0	(55,309)	(111,923)
Non-cash amounts excluded from operating activities	0	55,309	111,923
Amount attributable to operating activities	(499,228)	(423,833)	(523,291)



City Projects & Programs Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Building Certification Services	0	(100)	0
	0	(100)	0
Direct Expenses			
Salaries and Wages	0	(180,403)	(141,427)
Sick Leave	0	(6,096)	(6,578)
Other Leave	0	(6,579)	0
Annual Leave	0	0	(16,445)
Long Service Leave	0	0	(5,131)
Public Holidays	0	(9,725)	(6,578)
Superannuation	0	(22,250)	(18,813)
Training	0	(2,156)	(1,000)
Fringe Benefit Tax	0	0	(9,600)
Uniforms	(500)	(48)	0
Workers Compensation Insurance Premiums	(15,605)	(14,186)	(14,820)
Professional Development	0	(14,473)	(5,000)
Individual Professional Memberships	0	0	(800)
Corporate Subscriptions & Memberships	0	(483)	0
Consumables	0	0	(1,500)
Stationery	0	(64)	0
Postage & Freight	0	(1,390)	0
Consultancy	(30,000)	(56,080)	(30,000)
Software Licences	(1,100)	(1,953)	(1,100)
Contract Services	0	(17,651)	0
Minor Equipment Purchases	0	(2,231)	(1,500)
Insurance Premiums - Public Liability (General)	(15,816)	(14,382)	(21,310)
Insurance Premiums - Public Liability (RiskProfile)	(15,828)	(14,388)	(21,310)
Insurance Premiums - Public Liability (PB Lia & Prof indmnt)	(12,977)	(14,388)	(14,837)
	(91,826)	(378,925)	(317,749)
Overhead Expenses			
ICT - ABC	0	0	(15,799)
Records - ABC	0	0	(4,025)
Other Governance (PC & OSH) - ABC	0	0	(5,806)
Corporate Services -ABC	0	0	2,982
Finance -ABC	0	0	(14,129)
Plant Operating Costs	0	0	(14,887)
Operating Allocation - Employee Costs	0	(13,208)	0
Operating Allocation - Materials and Contracts	0	(14,118)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(399)	0
Operating Allocation - Other Expenses	0	(854)	0
Operating Allocation - Interest Charges	0	(4)	0
	0	(28,584)	(51,664)
Non-cash amounts excluded from operating activities	0	28,584	51,664
Amount attributable to operating activities	(91,826)	(379,025)	(317,749)



City Projects

Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Grant - Operating - State	25,000	0	0
	25,000	0	0
Direct Expenses			
Salaries and Wages	(631,994)	(377,714)	(424,066)
Wages - Overtime	0	(760)	(20,000)
Sick Leave	(29,395)	(7,605)	(19,724)
Other Leave	0	0	0
Annual Leave	(73,488)	0	(49,310)
Long Service Leave	(22,928)	0	(15,385)
Public Holidays	(29,395)	(15,764)	(19,724)
Superannuation	(87,891)	(48,958)	(56,411)
Superannuation Sal Sacrifice	0	0	(4,778)
Training	(7,000)	(584)	(5,000)
Deductions	0	983	0
Uniforms	(2,400)	(164)	(2,000)
Professional Development	0	0	(9,600)
Individual Professional Memberships	(14,600)	0	0
Consultancy	(100,000)	0	0
Subscriptions & Licences	(4,000)	(9)	0
Minor Equipment Purchases	0	0	(1,500)
	(1,003,091)	(450,576)	(627,497)
Overhead Expenses			
ICT - ABC	0	0	(78,995)
Records - ABC	0	0	(20,123)
Other Governance (PC & OSH) - ABC	0	0	(29,032)
Corporate Services -ABC	0	0	6,075
Finance -ABC	0	0	(28,786)
Capital - Supervision Cost Recovery	0	0	733,109
Operating Allocation - Employee Costs	0	(30,391)	0
Operating Allocation - Materials and Contracts	0	(29,903)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,994)	0
Operating Allocation - Other Expenses	0	(1,000)	0
Operating Allocation - Interest Charges	0	(22)	0
Capital Recovery - Employee Costs	732,472	0	0
Capital Recovery - Materials and Contracts	6,400	0	0
	738,872	(63,310)	582,248
Non-cash amounts excluded from operating activities	(738,872)	63,310	(582,248)
Amount attributable to operating activities	(978,091)	(450,576)	(627,497)



Civil Mtce Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Grant - Operating - Department Biodiversity, Conservation,	39,292	0	0
Construct On,Over or Under Thoroughfare Fee	0	897	0
Street Roads & Depot Private Work	0	44,169	0
Street Roads & Depot Fines Uniform Local Provisions	0	5,500	0
Traffic Management Application Fee	0	505	0
Late Payments Interest	0	0	0
Reimbursements	0	7,739	0
Reimbursements - Insurance Claims	0	5,000	0
Other Income	0	(9,490)	0
Commission	0	15,344	0
Grant - Capital - Direct Grant	108,388	89,370	0
	147,680	159,032	0
Direct Expenses			
Salaries and Wages	(397,233)	(299,516)	(335,895)
Wages - Overtime	0	(1,960)	(15,000)
Wages - Agency Staff	0	(66,030)	0
Wages - Casuals	0	(4,234)	0
Sick Leave	(18,476)	(22,174)	(15,623)
Other Leave	0	0	0
Annual Leave	(46,190)	0	(39,057)
Long Service Leave	(14,411)	0	(12,186)
Public Holidays	(18,476)	(13,278)	(15,623)
Superannuation	(55,243)	(47,185)	(44,682)
Superannuation Sal Sacrifice	0	0	(2,784)
Allowances	0	(490)	0
Training	(5,000)	(1,072)	(5,000)
Uniforms	(3,000)	(1,181)	(3,200)
Professional Development	(8,200)	0	(9,100)
Materials	(47,000)	(32,907)	(102,500)
Consumables	(3,000)	(5,041)	(1,500)
Advertising & Promotions	(2,000)	(756)	(1,000)
Consultancy	(5,000)	(600)	0
Contract Services	(1,312,792)	(803,185)	(1,023,000)
Traffic Managements	(90,000)	(101,096)	(115,000)
Minor Equipment Purchases	0	(5,127)	(3,500)
Equipments Hire	0	(10,596)	(1,000)
Repairs & Maintenance	0	(52,352)	(80,000)
Rubbish Removal	(60,000)	0	(51,000)
Vehicle Crossover	(30,000)	(42,624)	(16,000)
Builders damage	0	(6,850)	0
Street Lighting	(570,000)	(455,792)	(730,000)
Depreciation - Roads	(4,240,852)	(2,298,750)	(1,839,000)
Depreciation - Footpath	(770,578)	(723,165)	(578,532)
Depreciation - Drainage	(745,991)	(919,005)	(735,204)
Depreciation - Other Infrastructure	(317,506)	(200,670)	(160,536)

Late Payment Fee	0	0	0
	(8,760,949)	(6,115,636)	(5,935,922)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(29,032)
Customer Relations - ABC	0	0	(9,513)
Corporate Services -ABC	0	0	56,867
Finance -ABC	0	0	(269,459)
Plant Operating Costs	0	0	(286,767)
Operating Allocation - Employee Costs	0	(27,425)	0
Operating Allocation - Materials and Contracts	0	(18,963)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,801)	0
Operating Allocation - Other Expenses	0	(947)	0
Operating Allocation - Interest Charges	0	(9)	0
Operations Admin Recovery	0	274,039	0
Fleet/Plant Operating Allocation	0	(71,653)	0
Operations Admin Allocation	0	(274,039)	0
Capital Recovery - Employee Costs	16,500	0	0
	16,500	(120,797)	(577,551)
Non-cash amounts excluded from operating activities	(16,500)	120,797	577,551
Amount attributable to operating activities	(8,613,269)	(5,956,604)	(5,935,922)



Building Mtce Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Contributions	0	11,253	0
Professional Service Fee	0	(168)	0
Facilities Hire	0	4,231	1,000
Late Payments Interest	0	(9)	0
Reimbursements	0	817	16,750
Reimbursements - Utilities Leased Prop	0	41,364	20,000
Other Income	0	14,727	0
	0	72,214	37,750
Direct Expenses			
Salaries and Wages	(382,850)	(300,171)	(321,189)
Wages - Overtime	0	(15,844)	(20,000)
Sick Leave	(17,807)	(13,396)	(14,939)
Other Leave	0	0	0
Annual Leave	(44,517)	0	(37,347)
Long Service Leave	(13,889)	0	(11,652)
Public Holidays	(17,807)	(10,083)	(14,939)
Superannuation	(53,243)	(41,597)	(42,726)
Superannuation Sal Sacrifice	0	0	(1,916)
Allowances	(10,000)	(1,154)	0
Training	(4,000)	(2,103)	(4,000)
Uniforms	(3,200)	(791)	(3,200)
Workers Compensation Insurance Premiums	(4,912)	(4,466)	(4,940)
Professional Development	(8,100)	0	0
Materials	(37,539)	(101,177)	(36,270)
Consumables	(3,000)	0	(5,000)
Cleaning	(408,000)	(353,253)	(491,500)
Advertising & Promotions	(1,500)	(758)	0
Public Activities	0	(200)	0
Contract Services	(544,089)	(472,530)	(514,950)
Pest Control	0	(1,593)	0
Minor Equipment Purchases	0	(18,710)	(10,000)
Equipments Hire	0	(751)	0
Repairs & Maintenance	0	(4,586)	0
Water	(85,590)	(92,373)	(80,649)
Gas	(7,110)	(5,868)	(4,252)
Electricity	(143,023)	(129,449)	(124,599)
Depreciation - Building	(1,231,776)	(1,489,452)	(1,231,776)
Insurance Premiums - Property	(109,188)	(112,872)	(145,698)
Other Expenses	0	(3,666)	0
Late Payment Fee	0	(17)	0
	(3,131,141)	(3,176,859)	(3,121,542)
Overhead Expenses			
ICT - ABC	0	0	(63,196)
Records - ABC	0	0	(16,098)

Other Governance (PC & OSH) - ABC	0	0	(23,226)
Customer Relations - ABC	0	0	(6,342)
Corporate Services -ABC	0	0	29,404
Finance -ABC	0	0	(137,598)
Plant Operating Costs	0	0	(37,088)
Capital - Supervision Cost Recovery	0	0	17,089
Operating Allocation - Employee Costs	0	(30,777)	0
Operating Allocation - Materials and Contracts	0	(27,938)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,595)	0
Operating Allocation - Other Expenses	0	(1,120)	0
Operating Allocation - Interest Charges	0	(17)	0
Operations Admin Recovery	0	239,197	0
Fleet/Plant Operating Allocation	0	(17,389)	0
Operations Admin Allocation	0	(239,197)	0
Capital Recovery - Employee Costs	16,204	0	0
	16,204	(78,836)	(237,055)
Non-cash amounts excluded from operating activities	(16,204)	78,836	237,055
Amount attributable to operating activities	(3,131,141)	(3,104,645)	(3,083,792)



Parks Mtce Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Grant - Operating - State	0	39,291	0
Contributions	0	3,381	0
Prosecutions	1,061	0	1,025
Residential Leasing Rent	3,716	0	3,590
Facilities Hire	50,932	49,053	49,210
Reimbursements	31,826	15,279	30,750
Other Income	0	26,061	0
	87,535	133,066	84,575
Direct Expenses			
Salaries and Wages	(1,002,321)	(1,033,040)	(1,040,354)
Wages - Overtime	0	(1,279)	(26,000)
Wages - Agency Staff	0	(94,805)	0
Sick Leave	(46,620)	(57,245)	(48,389)
Other Leave	0	(526)	0
Annual Leave	(116,549)	0	(120,971)
Long Service Leave	(36,363)	0	(37,743)
Public Holidays	(46,620)	(38,781)	(47,708)
Superannuation	(139,393)	(144,604)	(138,391)
Superannuation Sal Sacrifice	0	0	(5,066)
Allowances	0	(4,309)	(2,833)
Training	(16,000)	(21,165)	(18,000)
Fringe Benefit Tax	0	0	(8,000)
Travelling	(500)	0	(500)
Uniforms	(9,000)	(12,536)	(15,750)
Workers Compensation Insurance Premiums	(15,605)	(14,186)	(14,000)
Professional Development	(21,500)	0	0
Recognition of Service	0	(462)	0
Individual Professional Memberships	(500)	0	0
Corporate Subscriptions & Memberships	(2,750)	(2,500)	(715)
Materials	(119,087)	(93,534)	(206,148)
Consumables	(1,000)	(565)	(1,500)
Catering	(1,000)	0	(1,500)
Stationery	(1,000)	0	(1,500)
Advertising & Promotions	(2,000)	(2,848)	(1,250)
Compliance Audit	(10,000)	0	0
Condition Audit	(5,181)	0	0
Consultancy	(40,000)	(1,225)	0
Legal Expenses	0	(455)	0
Security Cash Collections	0	(2,350)	0
Hardware Sundries	0	(320)	0
Telephone - Mobile	(1,500)	(3,245)	0
Public Activities	0	(6,602)	0
Contract Services	(1,192,490)	(1,036,817)	(1,336,004)
Traffic Managements	0	(3,843)	(18,000)
Pest Control	0	(5,012)	0
Minor Equipment Purchases	(166,000)	0	(2,900)

Repairs & Maintenance	0	(1,911)	0
Refuse Disposal	0	(3,546)	0
Greenwaste Disposal	0	(8,315)	0
Water	0	(40,254)	0
Electricity	0	(143,603)	0
Depreciation - Park Development	(1,066,021)	(1,404,495)	(1,123,596)
Insurance Premiums	(17,652)	0	0
Insurance Premiums - Public Liability (General)	(15,816)	(14,382)	(21,310)
Insurance Premiums - Public Liability (RiskProfile)	(15,828)	(14,388)	(21,310)
Insurance Premiums - Public Liability (PB Lia & Prof indmnt)	(12,977)	(14,388)	(14,841)
Insurance Premiums - Property	0	(16,053)	0
Other Expenses	0	(1,259)	0
Late Payment Fee	0	(6)	0
Contributions & Subsidies	(144,978)	(146,761)	0
	(4,266,250)	(4,391,613)	(4,274,279)
Overhead Expenses			
ICT - ABC	0	0	(47,397)
Records - ABC	0	0	(12,074)
Other Governance (PC & OSH) - ABC	0	0	(110,323)
Customer Relations - ABC	0	0	(12,684)
Corporate Services -ABC	0	0	43,327
Finance -ABC	0	0	(201,417)
Plant Operating Costs	0	0	(749,614)
Capital - Supervision Cost Recovery	0	0	56,587
Operating Allocation - Employee Costs	0	(84,636)	0
Operating Allocation - Materials and Contracts	0	(58,306)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(6,549)	0
Operating Allocation - Other Expenses	0	(3,774)	0
Operating Allocation - Interest Charges	0	(13)	0
Operations Admin Recovery	0	1,369,860	0
Fleet/Plant Operating Allocation	0	(149,676)	0
Operations Admin Allocation	0	(1,365,345)	0
	0	(298,438)	(1,033,595)
Non-cash amounts excluded from operating activities	0	298,438	1,033,595
Amount attributable to operating activities	(4,178,715)	(4,258,547)	(4,189,704)



Arboriculture Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Other Fees & Charges	0	158	0
	0	158	0
Direct Expenses			
Salaries and Wages	(383,823)	(313,056)	(432,247)
Wages - Overtime	0	(144)	0
Sick Leave	(17,852)	(11,554)	(20,105)
Other Leave	0	(1,124)	0
Annual Leave	(44,630)	0	(50,261)
Long Service Leave	(13,925)	0	(15,682)
Public Holidays	(17,852)	(15,057)	(20,105)
Superannuation	(53,378)	(45,016)	(57,499)
Superannuation Sal Sacrifice	0	0	(3,383)
Allowances	0	(4,912)	(4,640)
Training	(5,000)	(158)	(7,000)
Travelling	0	0	(45)
Uniforms	(3,000)	(2,679)	(3,300)
Professional Development	(7,100)	0	0
Materials	(112,800)	(172,219)	(54,060)
Catering	0	0	(210)
Cleaning	0	0	(210)
Stationery	0	0	(210)
Advertising & Promotions	0	(168)	(500)
Consultancy	(50,600)	(3,087)	(90,000)
Contract Services	(368,548)	(288,529)	(210,700)
Traffic Managements	0	(2,683)	(19,000)
Other Expenses	0	(363)	0
	(1,078,508)	(860,748)	(989,156)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(29,032)
Customer Relations - ABC	0	0	(6,342)
Corporate Services -ABC	0	0	8,334
Finance -ABC	0	0	(39,489)
Operating Allocation - Employee Costs	0	(25,074)	0
Operating Allocation - Materials and Contracts	0	(17,961)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,801)	0
Operating Allocation - Other Expenses	0	(867)	0
Operating Allocation - Interest Charges	0	(9)	0
Fleet/Plant Operating Allocation	0	(1,115)	0
Operations Admin Allocation	0	(4,515)	0
	0	(51,343)	(106,176)
Non-cash amounts excluded from operating activities	0	51,343	106,176
Amount attributable to operating activities	(1,078,508)	(860,590)	(989,156)



Environmental Conservation Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Grant - Operating - State	26,000	0	50,000
Contributions	0	47,400	0
Other Income	38,000	7,076	30,000
	64,000	54,477	80,000
Direct Expenses			
Salaries and Wages	(146,979)	(103,556)	(137,836)
Wages - Overtime	0	(10,330)	(9,000)
Sick Leave	(6,836)	(2,631)	(6,411)
Annual Leave	(17,091)	0	(16,027)
Long Service Leave	(5,332)	0	(5,001)
Public Holidays	(6,836)	(4,373)	(6,411)
Superannuation	(20,440)	(13,853)	(18,335)
Superannuation Sal Sacrifice	0	0	(1,049)
Training	(1,000)	(184)	(2,000)
Travelling	0	475	0
Uniforms	(600)	0	(600)
Workers Compensation Insurance Premiums	(2,331)	(2,119)	(2,470)
Professional Development	(2,000)	0	(666)
Individual Professional Memberships	0	0	(333)
Materials	(45,874)	(15,171)	(49,665)
Catering	(1,300)	(1,502)	(1,300)
Advertising & Promotions	(1,500)	0	(1,540)
Volunteer Expenses	0	(292)	0
Contract Services	(290,409)	(752,468)	(734,700)
Minor Equipment Purchases	0	(590)	(1,400)
Greenwaste Disposal	0	(9,442)	0
Water	0	(2,156)	0
Electricity	0	(831)	0
Salary & Wage Allocation	(105,665)	0	(139,817)
Salary & Wage Recovery	105,664	0	139,817
Donations	(3,280)	(1,736)	(3,200)
	(551,809)	(920,761)	(997,944)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(13,355)
Corporate Services -ABC	0	0	9,663
Finance -ABC	0	0	(42,120)
Capital - Supervision Cost Recovery	0	0	6,292
Operating Allocation - Employee Costs	0	(10,626)	0
Operating Allocation - Materials and Contracts	0	(9,677)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(898)	0
Operating Allocation - Other Expenses	0	(215)	0
Operating Allocation - Interest Charges	0	(9)	0
Fleet/Plant Operating Allocation	0	(10,338)	0
Capital Recovery - Employee Costs	21,252	0	0
	21,252	(31,762)	(79,167)
Non-cash amounts excluded from operating activities	(21,252)	31,762	79,167
Amount attributable to operating activities	(487,809)	(866,284)	(917,944)



Asset Management Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue	0	0	0
	0	0	0
Direct Expenses			
Salaries and Wages	(400,593)	(440,349)	(531,029)
Wages - Overtime	0	(2,323)	(10,000)
Wages - Casuals	(15,000)	0	(15,000)
Sick Leave	(18,632)	(29,269)	(24,699)
Other Leave	0	(812)	0
Annual Leave	(46,581)	0	(61,748)
Long Service Leave	(14,533)	0	(19,265)
Public Holidays	(18,632)	(19,488)	(24,699)
Superannuation	(55,710)	(59,534)	(70,639)
Training	(1,000)	(9,743)	(6,000)
Fringe Benefit Tax	0	0	(2,000)
Travelling	(100)	(40)	(100)
Uniforms	0	(2,185)	0
Workers Compensation Insurance Premiums	(15,605)	(14,186)	(14,820)
Professional Development	(11,800)	(13,478)	(29,020)
Individual Professional Memberships	0	(205)	(335)
Corporate Subscriptions & Memberships	(2,800)	(2,805)	(2,500)
Materials	0	(45)	0
Consumables	(1,500)	(272)	(1,500)
Catering	(1,000)	0	(1,500)
Stationery	(1,000)	(110)	(1,500)
Advertising & Promotions	(1,500)	(543)	(2,000)
Consultancy	(490,000)	(226,622)	(245,000)
Subscriptions & Licences	0	(176)	0
Software Licences	(27,000)	(72)	(24,000)
Contract Services	0	(344)	0
Minor Equipment Purchases	0	(4,901)	(5,000)
Insurance Premiums - Public Liability (General)	(15,816)	(14,382)	(21,310)
Insurance Premiums - Public Liability (RiskProfile)	(15,828)	(14,388)	(21,310)
Insurance Premiums - Public Liability (PB Lia & Prof indmnt)	(12,977)	(14,388)	(14,837)
Other Expenses	0	(267)	0
Travel & Accommodation Allowance	0	0	0
	(1,167,608)	(870,926)	(1,149,810)
Overhead Expenses			
ICT - ABC	0	0	(78,995)
Records - ABC	0	0	(20,123)
Other Governance (PC & OSH) - ABC	0	0	(21,252)
Customer Relations - ABC	0	0	(6,342)
Corporate Services -ABC	0	0	12,005
Finance -ABC	0	0	(56,886)
Capital - Supervision Cost Recovery	0	0	548,235

Operating Allocation - Employee Costs	0	(34,654)	0
Operating Allocation - Materials and Contracts	0	(33,810)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,546)	0
Operating Allocation - Other Expenses	0	(1,317)	0
Operating Allocation - Interest Charges	0	(22)	0
Fleet/Plant Operating Allocation	0	(13,378)	0
Capital Recovery - Employee Costs	460,128	0	0
Capital Recovery - Materials and Contracts	21,600	0	0
	481,728	(84,726)	376,642
Non-cash amounts excluded from operating activities	(481,728)	84,726	(376,642)
Amount attributable to operating activities	(1,167,608)	(870,926)	(1,149,810)



Waste Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Grant - Operating - FOGO	0	67,257	0
Contributions	0	2,641	0
Other Fees & Charges	0	125	0
Waste Minimisation Cart Services - Residential	3,053,973	2,329,100	2,226,082
Waste Minimisation Cart Services - Multiple Upgrade	1,073,499	921,329	805,600
Waste Minimisation Cart Services - Multiple Super	68,710	61,507	52,300
Waste Minimisation Commercial/Industrial	337,473	339,850	339,000
Waste Minimisation Greenwaste - Multiple Services	143,835	136,539	94,000
Waste Minimisation Inside Service Charge	72,343	29,309	156,251
Waste Minimisation Sale - Compost Bins	1,836	3,589	1,700
Waste Minimisation Sale - Worm Farms	3,060	544	3,000
Waste Minimisation Miscellaneous Collections	8,925	707	10,000
Other Income	60,000	0	68,000
	4,823,654	3,892,496	3,755,933
Direct Expenses			
Salaries and Wages	(141,239)	(106,138)	(90,429)
Wages - Overtime	0	0	(1,000)
Sick Leave	(6,569)	(4,671)	(4,206)
Annual Leave	(16,423)	0	(10,515)
Long Service Leave	(5,124)	0	(3,281)
Public Holidays	(6,569)	(3,638)	(4,206)
Superannuation	(19,642)	(14,068)	(12,029)
Training	0	0	(1,000)
Fringe Benefit Tax	0	(752)	(3,000)
Travelling	(50)	(82)	(50)
Workers Compensation Insurance Premiums	(3,083)	(2,802)	(2,471)
Professional Development	(1,180)	(2,809)	(2,000)
Materials	(50,000)	(52,378)	0
Consumables	0	(156)	0
Catering	(500)	(314)	0
Cleaning	0	(7,100)	0
Dog Poo Bags	(59,000)	(26,000)	(56,000)
Advertising & Promotions	(10,000)	(3,272)	(10,000)
Collection Expenses	(95,500)	(9,840)	(249,500)
Contract Services	(15,000)	(62,691)	(2,075,500)
Worm Farms	(3,000)	0	(5,500)
Refuse Collection	(2,671,075)	(2,034,031)	(356,810)
Greenwaste Collections	0	(4,686)	0
Bulk Verge Collection	(188,500)	(12,026)	(143,500)
Refuse Disposal	(573,028)	(415,028)	(494,000)
Greenwaste Disposal	(32,000)	(47,006)	(47,460)
Bulk Waste Disposal	(242,000)	(139,640)	(160,500)
Bin Replacements	(10,000)	0	(10,000)
WMRC Participating Council Fees	(84,308)	(63,641)	(81,000)
Travel & Accommodation Allowance	0	(71)	0

Write Off	0	(17)	0
	(4,233,791)	(3,012,861)	(3,823,957)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(9,639)
Customer Relations - ABC	0	0	(15,855)
Corporate Services -ABC	0	0	36,362
Finance -ABC	0	0	(172,299)
Plant Operating Costs	0	0	(9,920)
Operating Allocation - Employee Costs	0	(18,860)	0
Operating Allocation - Materials and Contracts	0	(11,817)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(684)	0
Operating Allocation - Other Expenses	0	(383)	0
Operating Allocation - Interest Charges	0	(9)	0
Fleet/Plant Operating Allocation	0	(2,629)	0
	0	(34,382)	(210,998)
Non-cash amounts excluded from operating activities	0	34,382	210,998
Amount attributable to operating activities	589,863	879,635	(68,024)



Fleet

Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Contributions	0	0	52,596
Other Income	0	0	0
Fuel Tax Credit Rebate	0	8,473	6,000
Profit - Disposal of Assets	220,821	0	73,761
	220,821	8,473	132,357
Direct Expenses			
Salaries and Wages	(215,586)	(117,746)	(164,325)
Wages - Agency Staff	0	(65,826)	0
Sick Leave	(10,027)	(15,071)	(7,643)
Annual Leave	(25,068)	0	(19,108)
Long Service Leave	(7,821)	0	(5,962)
Public Holidays	(10,027)	(5,475)	(7,643)
Superannuation	(29,982)	(20,605)	(21,859)
Superannuation Sal Sacrifice	0	0	(1,828)
Allowances	0	1,900	0
Training	0	0	(2,000)
Employee Wellbeing	0	(125)	0
Travelling	(50)	0	(50)
Uniforms	(1,000)	(10)	(1,000)
Workers Compensation Insurance Premiums	(3,564)	(3,240)	(3,290)
Professional Development	(2,000)	0	(2,000)
Consumables	(250)	(3,256)	(250)
Minor Equipment Purchases	0	(7,584)	(10,000)
Equipments Hire	0	(2,795)	0
Fuel & Oil	(200,000)	(137,474)	(200,000)
Repairs & Maintenance	(130,000)	(137,468)	(120,000)
Registration	(28,950)	(24,198)	(26,155)
Tyres	(22,000)	(21,221)	(20,000)
Panel Beaters	0	(3,636)	0
Tools - Workshop	(10,000)	(2,053)	(10,000)
Tools - Parks	(10,000)	(12,987)	(10,000)
Tools - Bushcare	(1,000)	0	(2,000)
Depreciation - Fleet	(678,228)	(847,785)	(678,228)
Insurance Premiums - Motor Vehicle/Plant	(48,445)	(47,886)	(47,863)
Salary & Wage Recovery	0	(668)	0
Rounding Account	0	(0)	0
Card Fees	0	(12,206)	0
Late Payment Fee	0	(503)	0
	(1,433,998)	(1,487,920)	(1,361,203)
Overhead Expenses			
ICT - ABC	0	0	(31,598)
Records - ABC	0	0	(8,049)
Other Governance (PC & OSH) - ABC	0	0	(15,445)
Corporate Services -ABC	0	0	13,186

Finance -ABC	0	0	(59,793)
Plant Operating Costs Recovery	0	0	1,423,971
Operating Allocation - Employee Costs	0	(14,546)	0
Operating Allocation - Materials and Contracts	0	(13,505)	0
Operating Allocation - Deprecation	0	0	0
Operating Allocation - Insurance	0	(1,018)	0
Operating Allocation - Other Expenses	0	(521)	0
Operating Allocation - Interest Charges	0	(9)	0
Fleet Admin Recovery	0	116,754	0
Fleet/Plant Operating Recovery	0	439,456	0
Fleet Admin Allocation	0	(116,754)	0
Fleet/Plant Operating Allocation	0	(837)	0
	0	409,019	1,322,272
Non-cash amounts excluded from operating activities	0	(409,019)	(1,322,272)
Amount attributable to operating activities	(1,213,177)	(1,479,447)	(1,228,846)



Transport & Development Statement of Financial Activity

By Natural Account

NOTE	2024-25 Budget	2023-24 Actuals	2023-24 Budget
Operating Activities			
Revenue			
Construct On, Over or Under Thoroughfare Fee	5,000	0	5,000
Traffic Management Application Fee	55,000	0	146,982
Crossover Application Fee	22,750	0	47,270
	82,750	0	199,252
Direct Expenses			
Salaries and Wages	(405,968)	(339,322)	(351,095)
Sick Leave	(18,882)	(15,743)	(16,330)
Other Leave	0	0	0
Annual Leave	(47,206)	0	(40,825)
Long Service Leave	(14,728)	0	(12,737)
Public Holidays	(18,882)	(15,794)	(16,330)
Superannuation	(56,458)	(43,223)	(46,704)
Training	(4,200)	(2,680)	(4,000)
Travelling	(50)	0	(50)
Professional Development	(8,165)	(3,191)	(9,280)
Individual Professional Memberships	(2,852)	0	(2,456)
Consultancy	(150,000)	(39,646)	(30,065)
Software Licences	(33,600)	0	(1,100)
Contract Services	(75,500)	(23,910)	(63,000)
Vehicle Crossover	0	(1,600)	0
	(836,492)	(485,109)	(593,972)
Overhead Expenses			
ICT - ABC	0	0	(47,397)
Records - ABC	0	0	(12,077)
Other Governance (PC & OSH) - ABC	0	0	(17,421)
Customer Relations - ABC	0	0	(6,339)
Corporate Services -ABC	0	0	5,750
Finance -ABC	0	0	(18,107)
Capital - Supervision Cost Recovery	0	0	23,388
Operating Allocation - Employee Costs	0	(24,782)	0
Operating Allocation - Materials and Contracts	0	(22,053)	0
Operating Allocation - Depreciation	0	0	0
Operating Allocation - Insurance	0	(1,196)	0
Operating Allocation - Other Expenses	0	(928)	0
Operating Allocation - Interest Charges	0	(13)	0
	0	(48,972)	(72,203)
Non-cash amounts excluded from operating activities	0	48,972	72,203
Amount attributable to operating activities	(753,742)	(485,109)	(394,720)

CITY OF NEDLANDS

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	

CITY'S VISION

Our City will be an environmentally-sensitive beautiful and inclusive place.

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	2024/25 Budget	2023/24 Forecast Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates		27,851,855	26,813,810	26,891,228
Operating grants, subsidies and contributions		150,112	1,583,930	728,830
Fees and charges		9,289,708	8,556,734	8,245,665
Service charges		0	3,892	0
Interest revenue		1,045,430	1,152,961	910,824
Other revenue		195,751	193,889	516,045
		38,532,856	38,305,216	37,292,592
Expenses				
Employee costs		(16,632,549)	(17,007,245)	(17,476,533)
Materials and contracts		(14,143,981)	(14,964,340)	(13,790,787)
Utility charges		(805,723)	(935,821)	(939,500)
Depreciation		(9,210,126)	(7,883,322)	(6,537,872)
Finance costs		(142,121)	(45,555)	(64,060)
Insurance		(461,818)	(536,291)	(536,291)
Other expenditure		(783,622)	(901,320)	(633,138)
		(42,179,940)	(42,273,894)	(39,978,181)
		(3,647,084)	(3,968,678)	(2,685,589)
Capital grants, subsidies and contributions		3,574,980	1,324,222	1,592,667
Profit on asset disposals		220,821	0	73,761
		3,795,801	1,324,222	1,666,428
Net result for the period		148,717	(2,644,456)	(1,019,161)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		148,717	(2,644,456)	(1,019,161)

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 2025

	2024/25	2023/24	2023/24
	Budget	Forecast	Budget
NOTE	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts	\$	\$	\$
Rates	27,851,855	26,444,941	26,891,228
Operating grants, subsidies and contributions	223,899	2,517,948	728,830
Fees and charges	9,289,708	8,556,734	8,245,665
Service charges	0	3,892	
Interest revenue	1,045,430	1,152,961	910,824
Goods and services tax	0	44,432	0
Other revenue	195,751	193,889	516,045
	38,606,643	38,914,797	37,292,592
Payments			
Employee costs	(16,296,549)	(16,823,485)	(17,476,533)
Materials and contracts	(14,143,981)	(14,882,054)	(13,890,787)
Utility charges	(805,723)	(935,821)	(939,500)
Finance costs	(142,121)	(45,555)	(64,060)
Insurance	(461,818)	(536,291)	(536,291)
Other expenditure	(783,622)	(901,320)	(633,138)
	(32,633,814)	(34,124,526)	(33,540,309)
Net cash provided by (used in) operating activities	5,972,829	4,790,271	3,752,283
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	(1,488,388)	(1,771,528)	(1,392,221)
Payments for construction of infrastructure	(12,531,935)	(5,119,472)	(6,174,496)
Payments for intangible assets	0	(430,783)	(1,433,632)
Capital grants, subsidies and contributions	3,574,980	1,259,709	1,592,667
Proceeds from sale of property, plant and equipment	258,702	138,038	351,300
Proceeds on financial assets at amortised cost - self supporting loans	0	13,125	15,404
Net cash provided by (used in) investing activities	(10,186,641)	(5,910,911)	(7,040,978)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	(1,110,613)	(643,450)	(647,117)
Payments for principal portion of lease liabilities	0	(259,109)	(259,109)
Proceeds from new borrowings	4,257,158	0	0
Net cash provided by (used in) financing activities	3,146,545	(902,559)	(906,226)
Net increase (decrease) in cash held	(1,067,267)	(2,023,199)	(4,194,921)
Cash at beginning of year	13,310,248	15,333,447	6,425,793
Cash and cash equivalents at the end of the year	12,242,981	13,310,248	2,230,872

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 2025

OPERATING ACTIVITIES

Revenue from operating activities

	2024/25 Budget	2023/24 Forecast Actual	2023/24 Budget
Rates	\$ 27,851,855	\$ 26,813,810	\$ 26,891,228
Operating grants, subsidies and contributions	150,112	1,583,930	728,830
Fees and charges	9,289,708	8,556,734	8,245,665
Service charges	0	3,892	0
Interest revenue	1,045,430	1,152,961	910,824
Other revenue	195,751	193,889	516,045
Profit on asset disposals	220,821	0	73,761
	38,753,677	38,305,216	37,366,353

Expenditure from operating activities

Employee costs	(16,632,549)	(17,007,245)	(17,476,533)
Materials and contracts	(14,143,981)	(14,964,340)	(13,790,787)
Utility charges	(805,723)	(935,821)	(939,500)
Depreciation	(9,210,126)	(7,883,322)	(6,537,872)
Finance costs	(142,121)	(45,555)	(64,060)
Insurance	(461,818)	(536,291)	(536,291)
Other expenditure	(783,622)	(901,320)	(633,138)
	(42,179,940)	(42,273,894)	(39,978,181)

Non-cash amounts excluded from operating activities

	9,025,305	8,101,593	6,464,111
Amount attributable to operating activities	5,599,042	4,132,915	3,852,283

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	3,574,980	1,324,222	1,592,667
Proceeds from disposal of assets	258,702	138,038	351,300
Proceeds from financial assets at amortised cost - self supporting loans	0	13,125	15,404
	3,833,682	1,475,385	1,959,371

Outflows from investing activities

Payments for property, plant and equipment	(1,488,388)	(1,771,528)	(3,505,853)
Payments for construction of infrastructure	(12,531,935)	(5,119,472)	(6,174,496)
	(14,020,323)	(6,891,000)	(9,680,349)

Amount attributable to investing activities

	(10,186,641)	(5,415,615)	(7,720,978)
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FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	4,257,158	0	0
Transfers from reserve accounts	1,485,109	0	3,098,825
	5,742,267	0	3,098,825

Outflows from financing activities

Repayment of borrowings	(1,110,613)	(643,450)	(647,117)
Payments for principal portion of lease liabilities	(146,128)	(259,109)	(259,109)
Transfers to reserve accounts	(2,583,414)	0	(1,354,743)
	(3,840,155)	(902,559)	(2,260,969)

Amount attributable to financing activities

	1,902,112	(902,559)	837,856
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

Amount attributable to operating activities	2,685,487	2,343,293	3,030,839
Amount attributable to investing activities	5,599,042	4,132,915	3,852,283
Amount attributable to financing activities	(10,186,641)	(5,415,615)	(7,720,978)
	1,902,112	(902,559)	837,856

Surplus or deficit at the end of the financial year

	0	158,034	0
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This statement is to be read in conjunction with the accompanying notes.

CITY OF NEDLANDS
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation
Note 2	Rates and service charges
Note 3	Fixed assets
Note 4	Depreciation
Note 5	Borrowings
Note 6	Lease Liabilities
Note 7	Reserve Accounts
Note 8	Revenue Recognition
Note 9	Program Information
Note 10	Other Information
Note 11	Elected Members Remuneration
Note 12	Major Land Transactions
Note 13	Trading Undertakings and Major Trading Undertakings
Note 14	Investment in Associates
Note 15	Fees and charges

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1(a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 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.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, 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 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted back rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Residential	Gross rental valuation	0.060550	6,829	325,932,680	19,355,224	380,000		19,735,224	19,003,084	19,165,517
Non Residential	Gross rental valuation	0.074712	430	56,774,323	4,241,723			4,241,723	891,233	872,519
Residential Vacant	Gross rental valuation	0.080114	191	11,553,060	925,562			925,562	4,084,400	4,032,652
Total general rates			7,450	394,260,063	24,522,509	380,000	0	24,902,509	23,978,717	24,070,688
		Minimum								
(ii) Minimum payment		\$								
Residential	Gross rental valuation	1,576	1,476	31,327,380	2,326,176			2,326,176	2,835,093	2,213,055
Non Residential	Gross rental valuation	2,078	133	3,416,065	276,374			276,374		272,816
Residential Vacant	Gross rental valuation	1,916	181	2,428,240	346,796			346,796		334,669
Total minimum payments			1,790	37,171,685	2,949,346	0	0	2,949,346	2,835,093	2,820,540
Total general rates and minimum payments			9,240	431,431,748	27,471,855	380,000	0	27,851,855	26,813,810	26,891,228
					27,471,855	380,000	0	27,851,855	26,813,810	26,891,228
Total rates					27,471,855	380,000	0	27,851,855	26,813,810	26,891,228

The City did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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		4/10/2024	0	0.00%	0.00%
Option two					
First instalment		4/10/2024	0	0.00%	0.00%
Second instalment		6/12/2024	16	5.50%	11.00%
Third instalment		14/02/2025	16	5.50%	11.00%
Fourth instalment		18/04/2025	16	5.50%	11.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	100,000	83,104	82,000
Instalment plan interest earned	125,000	112,893	125,000
ESL interest	10,000	12,393	5,000
Unpaid rates and service charge interest earned	110,000	112,893	70,000
	345,000	321,283	282,000

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3 FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget Additions	2024/25 Budget In-kind Additions	2024/25 Budget Disposals - Net Book Value	2024/25 Budget Disposals - Sale Proceeds	2024/25 Budget Disposals - Profit or Loss	2023/24 Actual Additions	2023/24 Actual Disposals - Sale Proceeds	2023/24 Actual Disposals - Profit or Loss	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings - specialised	427,660				0			0	586,313			0
Furniture and equipment					0			0	310,000			0
Plant and equipment	1,060,728			258,702	258,702	1,771,528	138,038	138,038	495,908	277,539	351,300	73,761
Total	1,488,388	0	0	258,702	258,702	1,771,528	138,038	138,038	1,392,221	277,539	351,300	73,761
(b) Infrastructure												
Infrastructure - roads	6,337,964				0	5,119,472		0	4,857,758			0
Other infrastructure Footpath					0			0	177,369			0
Other infrastructure Drainage	960,558				0			0	451,600			0
Other infrastructure Park Development	844,267				0			0	687,769			0
Underground Power Nedlands North	4,389,146				0			0				0
Total	12,531,935	0	0	0	0	5,119,472	0	0	6,174,496	0	0	0
(c) Right of Use Assets												
Right of use - plant and equipment					0	114,939		0	615,000			0
Total	0	0	0	0	0	114,939	0	0	615,000	0	0	0
(d) Intangible Assets												
Intangible assets Software					0	430,783		0	1,498,632			0
Total	0	0	0	0	0	430,783	0	0	1,498,632	0	0	0
Total	14,020,323	0	0	258,702	258,702	7,436,722	138,038	138,038	9,680,349	277,539	351,300	73,761

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 2025

4. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure Footpath
Other infrastructure Drainage
Other infrastructure Park Development
Right of use - plant and equipment

By Program

Governance
Law, order, public safety
Health
Education and welfare
Recreation and culture
Transport
Other property and services

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
1,231,776	1,390,993	1,096,776
		135,000
678,228	791,226	678,228
4,240,852	2,670,257	1,839,000
770,578	674,954	578,532
745,991	857,738	735,204
1,383,527	1,498,154	1,284,132
159,174		191,000
9,210,126	7,883,322	6,537,872
169,048	135,063	120,000
7,044	5,628	5,000
5,635	4,502	4,000
4,615	3,687	3,276
2,843,610	2,271,943	2,018,556
4,668,924	4,255,062	3,314,268
1,511,251	1,207,436	1,072,772
9,210,126	7,883,322	6,537,872

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 - non-specialised	30-50 Years
Buildings - specialised	50-80 Years
Furniture and equipment	4-10 Years
Plant and equipment	5-15 Years
Infrastructure - roads	98 Years
Other infrastructure footpaths	20 Years
Other infrastructure drainage	80 Years
Other infrastructure street furniture	30-75 Years
Other infrastructure parks gardens and re	10-60 Years
Right of use - plant and equipment	Based on remaining lease

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. 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 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																		
Underground Power (Nedlands North)		WATC	4.66%	0	4,257,158	(531,661)	3,725,497	(142,121)				0					0	
Underground Power (W.Hollywood Res)	188	WATC	3.07%	310,456		(67,405)	243,051		377,861		(67,405)	310,456	(9,787)	377,861		(71,072)	306,789	(11,600)
Underground Power (Alfred & MTC Res)	189	WATC	3.07%	44,809		(10,381)	34,428		55,190		(10,381)	44,809	(1,429)	55,190		(10,381)	44,809	(1,694)
Underground Power (Alderbury Res)	190	WATC	3.07%	31,821		(7,372)	24,449		39,193		(7,372)	31,821	(3,383)	39,193		(7,372)	31,821	(1,203)
Recreation and culture				0			0					0					0	
Building Infrastructures	183	WATC	2.80%	184,059		(129,935)	54,124		363,088		(179,029)	184,059	(7,454)	363,088		(179,029)	184,059	(8,238)
Building Infrastructures	184	WATC	3.12%	212,185		(164,291)	47,894		376,476		(164,291)	212,185	(7,869)	376,476		(147,090)	229,386	(10,036)
Building Infrastructures	185	WATC	3.12%	125,765		(52,413)	73,352		178,178		(52,413)	125,765	(3,194)	178,178		(69,614)	108,564	(4,750)
Transport				0			0					0					0	
Road Infrastructures	179	WATC	6.04%	0		(147,155)	(147,155)		147,155		(147,155)	0	(4,462)	147,155		(147,155)	0	(5,597)
				909,095	4,257,158	(1,110,613)	4,055,640	(142,121)	1,537,141	0	(628,046)	909,095	(37,578)	1,537,141	0	(631,713)	905,428	(43,118)
Self Supporting Loans																		
Dalkeith Bowling Club	186	WATC	3.1%	19,928	0	0	0	0	35,332	0	(15,404)	19,928	(878)	35,332	0	(15,404)	19,928	(908)
				19,928	0	0	0	0	35,332	0	(15,404)	19,928	(878)	35,332	0	(15,404)	19,928	(908)
				929,023	4,257,158	(1,110,613)	4,055,640	(142,121)	1,572,473	0	(643,450)	929,023	(38,456)	1,572,473	0	(647,117)	925,356	(44,026)

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Nedlands North UGP project funding	WATC	Annuity lending	5	4.66%	4,256,335	539,880		4,256,335
					4,256,335	539,880	0	4,256,335

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30 June 2024 nor is it expected to have unspent borrowing funds as at 30 June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	50,000	65,000	130,000
Total amount of credit unused	50,000	65,000	130,000
Loan facilities			
Loan facilities in use at balance date	4,055,640	929,023	925,356

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
Other property and services					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land		DPLH**	2.5%	20 years plus 364 days	91,831			91,831		107,024		(15,193)	91,831		107,979		(15,193)	92,786	(2,688)
Photocopier		Kyocera	1.1%	36 months	0			0		34,121		(34,121)	0		34,121		(34,121)	0	(141)
Plotter printer		Kyocera	6.6%	60 months	(190,195)			(190,195)		19,600		(209,795)	(190,195)				(209,795)	(209,795)	(10,580)
**Department of Planning, Lands and Heritage					(98,364)	0	0	(98,364)	0	160,745	0	(259,109)	(98,364)	0	142,100	0	(259,109)	(117,009)	(13,409)

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 2025

7. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget Opening Balance	2024/25 Budget Transfer to	2024/25 Budget Transfer (from)	2024/25 Budget Closing Balance	2023/24 Actual Opening Balance	2023/24 Forecast Actual Transfer to	2023/24 Forecast Actual Transfer (from)	2023/24 Actual Closing Balance	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Cash-in-lieu of public open space reserve	184,167			184,167	184,167			184,167	110,500	114,596		225,096
	184,167	0	0	184,167	184,167	0	0	184,167	110,500	114,596	0	225,096
Restricted by council												
(b) Plant Replacement Reserve	370,728			370,728	370,728			370,728	246,511	139,138	(379,056)	6,593
(c) City Development Reserve	991,682			991,682	991,682			991,682	1,718,279	63,695	(386,400)	1,395,574
(d) North Street Reserve	140,827			140,827	140,827			140,827	139,372	5,166	(120,000)	24,538
(e) Welfare Reserve	674,655		(142,290)	532,365	674,655			674,655	726,151	26,918	(400,000)	353,069
(f) Service Reserve	16,888			16,888	16,888			16,888	12,846	476		13,322
(g) Insurance Reserve	65,464			65,464	65,464			65,464	66,764	2,475		69,239
(h) Underground Power Projects	2,585,872	975,076	(131,988)	3,428,960	2,585,872			2,585,872	1,091,398	95,457	(329,145)	857,710
(i) Waste Management Reserve	1,167,774	1,329,745	(821,380)	1,676,139	1,167,774			1,167,774	562,571	20,854	(241,035)	342,390
(j) Building Replacement Reserve	582,521	278,593	(306,750)	554,364	582,521			582,521	138,087	5,119	(140,000)	3,206
(k) Swanbourne Development Reserve	130,833			130,833	130,833			130,833	43,836	1,625	(65,000)	(19,539)
(l) Public Art Reserve	45,709			45,709	45,709			45,709	65,000	2,409		67,409
(m) Business System Reserve	97,551			97,551	97,551			97,551	421,827	15,637	(718,258)	(280,794)
(n) All Abilities Play Space	427,356		(25,000)	402,356	427,356			427,356	704,505	26,115	(103,322)	627,298
(o) Major Projects	338,642			338,642	338,642			338,642	2,596,193	533,760		3,129,953
(p) PRCC Reserve	138,890		(7,701)	131,189	138,890			138,890	143,746	151,300	(148,071)	146,975
(q) Riverwall Maintenance reserve	0		(50,000)	(50,000)	0			0		150,000		150,000
(r) Other	0			0	0	0	0	0		3	(68,538)	(68,535)
	7,775,392	2,583,414	(1,485,109)	8,873,697	7,775,392	0	0	7,775,392	8,677,086	1,240,147	(3,098,825)	6,818,408
	7,959,559	2,583,414	(1,485,109)	9,057,864	7,959,559	0	0	7,959,559	8,787,586	1,354,743	(3,098,825)	7,043,504

(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	Anticipated date of use	Purpose of the reserve
(a) Cash-in-lieu of public open space reserve	On-going	To fund Public Open Space
(c) City Development Reserve	On-going	To fund replacement of plant and equipment so the cost is spread over a number of years.
(d) North Street Reserve	On-going	To fund improvement and purchases of property, plant and equipment and infrastructure.
(e) Welfare Reserve	On-going	To fund operational and capital costs of community and recreational facilities at Mt Claremont and Swanbourne, and infrastructure generally.
(f) Service Reserve	On-going	To fund the operational and capital costs to welfare services.
(g) Insurance Reserve	On-going	To fund purchase of property, purchase of land and for parking areas, expense of streets, depots, town planning schemes, valuation and legal costs, items of works of an urgent nature.
(h) Underground Power Projects	On-going	To fund any excess that may arise from having a performance based workers compensation premium.
(i) Waste Management Reserve	On-going	To fund replacement of rubbish bin stock so that the cost is spread over a number of years.
(j) Building Replacement Reserve	On-going	To fund the upgrade and/or replacement of council buildings.
(k) Swanbourne Development Reserve	On-going	To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan. Set-up with proceeds of the insurance claim arising from the fire of council property in 2017.
(l) Public Art Reserve	On-going	To fund works of art in the City of Nedlands.
(m) Business System Reserve	On-going	To fund councils business system.
(n) All Abilities Play Space	On-going	To fund the annual operating and maintenance cost of the All Abilities Play Space.
(o) Major Projects	On-going	To fund underground power projects.
(p) PRCC Reserve	On-going	To fund PRCC
(q) Riverwall Maintenance reserve		
(r) Other		

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
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	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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. PROGRAM INFORMATION

(a) 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

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

To collect revenue to allow the provision of services.

Rates, general purpose government grants, and interest revenue.

Law, order, public safety

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

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

Health

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

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

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

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the City and its economic wellbeing.

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

Other property and services

To monitor and control council'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 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments			
- Reserve accounts	350,000	370,412	342,050
- Other funds	460,430	556,763	340,000
Late payment of fees and charges *			33,774
Other interest revenue	235,000	225,786	195,000
	1,045,430	1,152,961	910,824

* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

(b) Other revenue

Reimbursements and recoveries	195,751	193,889	516,045
	195,751	193,889	516,045

The net result includes as expenses

(c) Auditors remuneration

Audit services	145,900	145,805	70,000
Other services	8,300	5,390	50,000
	154,200	151,195	120,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 5(a))	142,121	38,456	44,026
Expense on lease liabilities (refer Note 6)	0	0	13,409
	142,121	38,456	57,435

(e) Write offs

General rate			2,496
Fees and charges		15,000	17,004
	0	15,000	19,500

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Total Elected Member Remuneration	0	0	228,198
Mayor's allowance	68,552	64,938	65,915
Deputy Mayor's allowance	21,710	16,300	16,479
Meeting attendance fees	234,802	310,672	317,660
ICT expenses	8,000	0	0
Annual allowance for ICT expenses	31,500	45,186	45,500
Travel and accommodation expenses	900	644	650
Annual allowance for travel and accommodation expenses	0	0	497
	365,464	437,740	446,701

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. MAJOR LAND TRANSACTIONS

It is not anticipated that the City will be party to any major land transactions during 2024/25.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that the City will be party to any trading undertakings during 2024/25.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. INVESTMENT IN ASSOCIATES

(a) Investment in associates

It is not anticipated the City will be party to any investment in associates during 2024/25

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	137,447	126,602	122,000
Law, order, public safety	571,082	526,023	506,900
Health	94,974	87,480	84,300
Education and welfare	1,434,276	1,321,109	1,273,082
Community amenities	4,736,223	4,362,527	4,203,933
Recreation and culture	933,145	859,519	828,272
Transport	224,481	206,769	199,252
Economic services	843,273	776,737	748,500
Other property and services	314,806	289,967	279,426
	9,289,708	8,556,734	8,245,665

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



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
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Corporate Services
General Finance Services

Property Enquiries	Provide a desktop search of any outstanding orders and requisitions realted to the sale of a property	\$102.00	No
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City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Land & Property Nedlands			
Occupancy Fee	Tennis Club Pavilion - Beatrice Road, Dalkeith		No
Occupancy Fee	Bowling Club Pavilion - 42 Smyth Road, Nedlands		No
Occupancy Fee	Max Brown Pavilion - 34 Verdun Street, Nedlands		No
Occupancy Fee	Croquet Pavilion - 4 Gilmore Land, Dalketih		No
Occupancy Fee	Golf Club Pavilion - Melvista Avenue, Nedlands		No
Occupancy Fee	Tennis Club Pavilion - Clement Street, Swanbourne		No
Occupancy Fee	Charles Court Reserve Pavilion - The Esplanade, Nedlands		No
Occupancy Fee	Tennis Club Pavilion - Cnr Bruce Street and Gallop Road, Nedlands		No
Occupancy Fee	PFS Yacht Club Pavilion - The Esplanade, Nedlands		No
Occupancy Fee	Nedlands Yacht Club Pavilion - The Esplanade, Nedlands		No
Occupancy Fee	Life Saving Club Pavilion - 282 Marine Parade, Swanbourne		No
Occupancy Fee	Adam Armstrong Pavilion - 84 Beatrice Road, Dalkeith		No
Occupancy Fee	Allen Park Upper Pavilion - Clare Copse, Swanbourne		No
Occupancy Fee	J C Smith Pavilion - Melvista Avenue, Nedlands		No
Occupancy Fee	John Leckie Pavilion - Melvista Avenue Nedlands		No
Occupancy Fee	Golf Club Pavilion - 173 Alfred Road, Swanbourne		No
Occupancy Fee	Hollywood After School Activity Centre - 117 Monash Avenue, Nedlands		No
Occupancy Fee	Bowling Club Pavilion - 55 Jutland Parade, Dalkeith		No
Occupancy Fee	Allen Park Lower Pavilion - Clare Copse, Swanbourne		No
Occupancy Fee	Guides Hall - Monash Avenue, Nedlands		No
Occupancy Fee	Nedlands Park Early Learning Centre - Government Road, Nedlands		No



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Occupancy Fee	Lawler Park Scout Hall - Draper Street, Floreat		No
Occupancy Fee	Tom Collins House - 88 Wood Street, Swanbourne		No
Occupancy Fee	Bridge Club Pavilion - 14 Melvista Avenue, Nedlands		No
Occupancy Fee	College Park Family Centre - 100 Princess Road, Nedlands		No
Occupancy Fee	Hackett Hall - Draper Street, Floreat		No
Occupancy Fee	Bridge Club Pavilion - 7 Odern Crescent, Swanbourne		No
Occupancy Fee Occupancy Fee	Mount Claremont Play Centre - 19 Haldene Street, Mount Claremont Child Health Clinic - 152 Melvista Avenue, Nedlands		No
Occupancy Fee	Tom Flicker Cottage - Wood Street, Swanbourne		No
Occupancy Fee	Hackett Play Centre - Draper Street, Floreat		No
Occupancy Fee	Mattie Furphy House - Marine Parade, Swanbourne		No
Occupancy Fee	Shed - Draper Street, Floreat		No
Occupancy Fee	Community Garden - 91 Wood Street, Swanbourne		No
Occupancy Fee	City of Subiaco John XXIII Yard - Mount Claremont Depot		No
Occupancy Fee	Leo Heaney John XXIII Yard - Mount Claremont Depot		No
Occupancy Fee	Green Waste Facility - Mount Claremont Depot		No
Occupancy Fee	Pre-School - Victoria Avenue, Dalkeith		No
Occupancy Fee	Infant Health Clinic - 25 Strickland Street, Mount Claremont		No
Occupancy Fee Occupancy Fee	Dalkeith Community Centre - 97-99 Waratah Avenue, Dalkeith Child Care Centre - 64-66 Melvista Avenue, Dalkeith		No
Occupancy Fee	Residential Tenancy - 108 Smyth Road, Nedlands		No
Occupancy Fee	Residential Tenancy - 1/67 Stirling Highway, Nedlands		No
Occupancy Fee	Residential Tenancy - 2/67 Stirling Highway, Nedlands		No
Occupancy Fee	Residential Tenancy - 3/67 Stirling Highway, Nedlands		No



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Occupancy Fee	Residential Tenancy - 4/67 Stirling Highway, Nedlands		No
Occupancy Fee	Shorehouse Restaurant - 278 Marine Parade, Swanbourne		No
Occupancy Fee	Corner Studio - Tresillian Arts Centre		No
Occupancy Fee	Café - Tresillian Arts Centre		No
Occupancy Fee	Green Studio - Tresillian Arts Centre		No
Occupancy Fee	Central Studio - Tresillian Arts Centre		No
Occupancy Fee	Garage Studio - Tresillian Arts Centre		No
Occupancy Fee Occupancy Fee	Language Studio - Tresillian Arts Centre Potters Studio - Tresillian Arts Centre		No
Occupancy Fee	Studio8 - Tresillian Arts Centre		No
Occupancy Fee	Courtyard Studio - Tresillian Arts Centre		No
\$200	Key Cutting - Officer to arrange collection	\$181.82	Yes
Key Cutting - Delivery of key	Key Cutting - Delivery of key	\$104.55	Yes
Key Cutting - Delivery of key via post	Key Cutting - Delivery of key via post	\$77.27	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Information & Records Management			
<i>Freedom of Information Act 1992</i>	FOI Application Fee (non personal)	\$30	Yes
<i>Freedom of Information Act 1992</i>	FOI - Charge for time dealing with the application (per hour, or pro rata)	\$30	Yes
<i>Freedom of Information Act 1992</i>	FOI - Access time supervised by staff (per hour, or pro rata)	\$30	Yes
<i>Freedom of Information Act 1992</i>	FOI - Photocopying staff time (per hour, or pro rata)	\$30	Yes
<i>Freedom of Information Act 1992</i>	FOI - Photocopy/per page	\$0.20	Yes
<i>Freedom of Information Act 1992</i>	FOI - Transcribing from tape, film or computer (per hour, or pro rata)	\$30	Yes
<i>Freedom of Information Act 1992</i>	FOI - Personal information about the applicant	per application	Yes
<i>Freedom of Information Act 1992</i>	FOI - Duplicating a tape, film, or computer information	actual cost	Yes
<i>Freedom of Information Act 1992</i>	FOI - Delivery, packaging, and postage	actual cost	Yes
<i>Freedom of Information Act 1992</i>	FOI - Advance deposit may be required of the estimated charges	25%	Yes
<i>Freedom of Information Act 1992</i>	FOI - Further advance deposit may be required to meet the charges for dealing with the application	75%	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
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Community Services

Positive Ageing

Other fees & charges	Fees for other Positive Ageing activities & events	Up to \$250	No
Positive Ageing	Fees for attending activities & membership fees	Up to \$250	No

Childcare Services

Other fees & charges	Payment for other activities and services	Up to \$100	No
PRCC attendance fee	Daily attendance fee (1 July - 31 December 2023)	\$155.00	No
PRCC attendance fee	Daily attendance fee (1 January - 30 June 2024)	\$160.00	No
PRCC attendance fee	Half day attendance fee 7.30am - 12.30pm or 12.30pm - 5.30pm	\$125.00	No
PRCC attendance fee	Half day attendance fee 7.30am - 12.30pm or 12.30pm - 5.30pm	\$130.00	No
PRCC attendance fee	Late collecting child	\$60.00	No
PRCC annual administration Fees	Annual administration fee	\$160.00	No

Library Services

Photocopies / Printing - per page	B&W: A4 - single sided	\$0.18	Yes
Photocopies / Printing - per page	B&W: A4 - double sided	\$0.36	Yes
Photocopies / Printing - per page	B&W: A3 - single sided	\$0.18	Yes
Photocopies / Printing - per page	B&W: A3 - double sided	\$0.36	Yes
Photocopies / Printing - per page	Colour: A4 - single sided	\$0.45	Yes
Photocopies / Printing - per page	Colour: A4 - double sided	\$0.90	Yes
Photocopies / Printing - per page	Colour: A3 - single sided	\$0.90	Yes
Photocopies / Printing - per page	Colour: A3 - double sided	\$1.81	Yes
Laminating - per page	A4	\$1.81	Yes
Laminating - per page	A3	\$2.72	Yes
Holiday Activities	Outside performer (per child) as required	\$1.81 - \$4.45	Yes
Holiday Activities	Non-attendance charge	\$1.81	Yes
Adult Events and Workshops	Per workshop and session as required	\$4.54 - \$45.45	Yes
Adult Events and Workshops	Non-attendance charge	\$1.81	Yes
Other	Hire of bookclub book sets - adult sets	\$27.27	Yes
Other	Local Studies images - commercial use of images	\$27.27	Yes
Other	Local studies images - non-commercial use of images	Priced individually	Yes
Other	Library Bus service - nonresidents within any of the western suburbs (Subiaco, Claremont, Cottesloe, Peppermint Grove, Mosman Park)	\$4.54	Yes
Meeting Room Hire	Meeting room use - hourly	\$22.72	Yes
Meeting Room Hire	Meeting room use - daily	\$100.00	Yes
Other	Sale of discarded library stock	\$0.45 - \$9.09	Yes
Other	Promotional materials (various)	\$0.45 - \$27.27	Yes
Training Room Hire	Without computer use - hourly	\$22.72	Yes
Training Room Hire	Without computer use - daily	\$100.00	Yes
Training Room Hire	With computer use - hourly	\$31.50	Yes
Training Room Hire	With computer use - daily	\$135.00	Yes

Nedlands Community Care

Fee per unit of service*	Non-Eligible Senior Support Services	\$20.00 to \$150.00	No
Fee per unit of service	Eligible clients: Income - Single \$0 to \$54,392; couple \$0 to \$88,452	\$12.00	
Fee per unit of service*	Eligible Clients: Income - Single - \$54,392 to \$62,000; Couple \$88452 to \$92,000	Unit Cost	No
Fee limit (cap) per week	Eligible clients: Income - Single \$0 to \$54,392; Couple \$0 to \$88,452	\$74.00	No
Fee limit (cap) per week	Eligible Clients: Income - Single \$54392 - \$62,000; Couple \$88452 - \$92,000	\$168.00	No



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Day respite Centre (Waratah Club)	Full Day includes meal @ \$11.00 and transport	\$28.00	No
Transport	Return Trip	\$10.00	No
Transport	One Way	\$5.00	No
*Unit of service is a single service provided within a specified timeframe. **Unit cost is used to describe the actual cost of providing a unit of service calculated annually using the formula specified in the CHSP Safeguards *** These figures may change at any time in-line with Commonwealth Home Support Program funding contract requirements			
Community Development			
Major Event Assessment Fee (Non-Refundable)	As per External Events Guide. Non-refundable	\$1,680.00	Yes
Complex Fee-Charging Event Assessment Fee (Non-Refundable)	As per External Events Guide. Commercial fee-charging only	\$1,220.00	Yes
Event Assessment Fee (Non-Refundable)	For all other events requiring approval, except weddings.	\$100.00	Yes
Wedding Assessment Fee - City Of Nedlands Resident	Non-refundable	\$200.00	Yes
Wedding Assessment Fee - Non City Of Nedlands Resident	Non-refundable	\$610.00	Yes
Reserve Hire - City Of Nedlands Resident	City of Nedlands residents get free reserve hire.	0	-
Non City Of Nedlands Resident - Community Event Rate - Hourly		\$22.00	Yes
Non City Of Nedlands Resident - Community Event Rate - Daily			Yes
Commercial Event Rate - Hourly		\$62.00	Yes
Commercial Event Rate - Daily		\$365.00	Yes
Commercial Filming Fee - Daily Rate		\$200.00	Yes
Vehicle Access To Reserve Bond		\$960.00	Yes
Vehicle Access To Reserve Fee		\$111.00	Yes
Reserve Bond (Fee Charging Commercial Event)		\$2,433.00	Yes
Reserve Bond (Non Fee Charging Event)		\$280.00	Yes
Community Banner Fee - Per Week		\$28.00	Yes
Hall Hire	MTC Community Centre - Banksia	\$35.00	yes
Hall Hire	MTC Community Centre - Banksia	\$46.00	Yes
Hall Hire	MTC Community Centre - Banksia	\$280.00	Yes
Hall Hire	MTC Community Centre - Banksia	\$376.00	Yes
Hall Hire	MTC Community Centre - Banksia	\$13.00	Yes
Hall Hire	MTC Community Centre - Banksia	\$104.00	Yes
Hall Hire	MTC Community Centre - Banksia	\$110.00	Yes
Hall Hire	MTC Community Centre - Banksia	\$220.00	Yes
Hall Hire	MTC Community Centre - Banksia	\$47.00	Yes
Hall Hire	MTC Community Centre - Hakea	\$35.00	Yes
Hall Hire	MTC Community Centre - Hakea	\$47.00	Yes
Hall Hire	MTC Community Centre - Hakea	\$280.00	Yes
Hall Hire	MTC Community Centre - Hakea	\$376.00	Yes
Hall Hire	MTC Community Centre - Hakea	\$110.00	Yes
Hall Hire	MTC Community Centre - Hakea	\$220.00	Yes
Hall Hire	MTC Community Centre - Hakea	\$47.00	Yes
Hall Hire	MTC Community Centre - Tuart	\$35.00	Yes
Hall Hire	MTC Community Centre - Tuart	\$46.00	Yes
Hall Hire	MTC Community Centre - Tuart	\$280.00	Yes
Hall Hire	MTC Community Centre - Tuart	\$355.00	Yes
Hall Hire	MTC Community Centre - Tuart	\$110.00	Yes
Hall Hire	MTC Community Centre - Tuart	\$220.00	Yes
Hall Hire	MTC Community Centre - Tuart	\$47.00	Yes
Hall Hire	MTC Community Centre -Kindy room	\$35.00	Yes
Hall Hire	MTC Community Centre - Kindy room	\$46.00	Yes
Hall Hire	MTC Community Centre - Kindy room	\$280.00	Yes
Hall Hire	MTC Community Centre - Kindy room	\$355.00	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Hall Hire	MTC Community Centre - Kindy room	\$110.00	Yes
Hall Hire	MTC Community Centre - Kindy room	\$220.00	Yes
Hall Hire	MTC Community Centre - Kindy room	\$47.00	Yes
Hall Hire	John Leckie Pavilion	\$35.00	Yes
Hall Hire	John Leckie Pavilion	\$46.00	Yes
Hall Hire	John Leckie Pavilion	\$280.00	Yes
Hall Hire	John Leckie Pavilion	\$368.00	Yes
Hall Hire	John Leckie Pavilion	\$20.00	Yes
Hall Hire	John Leckie Pavilion	\$220.00	Yes
Hall Hire	John Leckie Pavilion	\$38.00	Yes
Hall Hire	John Leckie Pavilion	\$304.00	Yes
Hall Hire	John Leckie Pavilion	\$47.00	Yes
Hall Hire	Allen Park Pavilion	\$35.00	Yes
Hall Hire	Allen Park Pavilion	\$46.00	Yes
Hall Hire	Allen Park Pavilion	\$280.00	Yes
Hall Hire	Allen Park Pavilion	\$368.00	Yes
Hall Hire	Allen Park Pavilion	\$110.00	Yes
Hall Hire	Allen Park Pavilion	\$220.00	Yes
Hall Hire	Allen Park Pavilion	\$47.00	Yes
Hall Hire	Adam Armstrong Pavilion	\$35.00	Yes
Hall Hire	Adam Armstrong Pavilion	\$46.00	Yes
Hall Hire	Adam Armstrong Pavilion	\$280.00	Yes
Hall Hire	Adam Armstrong Pavilion	\$368.00	Yes
Hall Hire	Adam Armstrong Pavilion	\$47.00	Yes
Hall Hire	JC Smith Pavilion	\$35.00	Yes
Hall Hire	JC Smith Pavilion	\$46.00	Yes
Hall Hire	JC Smith Pavilion	\$280.00	Yes
Hall Hire	JC Smith Pavilion	\$368.00	Yes
Hall Hire	JC Smith Pavilion	\$47.00	Yes
Hall Hire	Drabble House	\$35.00	Yes
Hall Hire	Drabble House	\$46.00	Yes
Hall Hire	Drabble House	\$280.00	Yes
Hall Hire	Drabble House	\$368.00	Yes
Hall Hire	Drabble House	\$100.00	Yes
Hall Hire	Drabble House	\$200.00	Yes
Hall Hire	Drabble House	\$47.00	Yes
Hall Hire	Dalkeith Hall	\$30.00	Yes
Hall Hire	Dalkeith Hall	\$46.00	Yes
Hall Hire	Dalkeith Hall	\$240.00	Yes
Hall Hire	Dalkeith Hall	\$376.00	Yes
Hall Hire	Dalkeith Hall	\$100.00	Yes
Hall Hire	Dalkeith Hall	\$47.00	Yes
Hall Hire	All change rooms	\$14.00	Yes
Hall Hire	All change rooms	\$83.00	Yes
Bonds	All CON venues	\$725.00	Yes
Bonds	All CON venues	\$1,400.00	Yes
Bonds	All CON venues	\$170.00	Yes
Bonds	All CON venues	\$100.00	Yes
Bonds	All CON venues	\$800.00	Yes
Bonds	All CON venues (If Applicable)	\$500.00	Yes
Unauthorised usage penalty	Unauthorised usage penalty	\$370.00	Yes
After Hours staff call out fee	After Hours staff call out fee		Yes
After Hours staff call out fee	After Hours staff call out fee		Yes
Special Cleaning fee	Special Cleaning fee	\$415.00	Yes
After Hours staff call out fee	After Hours staff call out fee	\$72.73	Yes
Hall Hire	John Leckie Pavillion	\$110.00	Yes
Hall Hire	John Leckie Pavillion	\$220.00	Yes
Hall Hire	Mount Claremont Community Centre - Banksia Room	\$110.00	Yes
Hall Hire	Mount Claremont Community Centre - Banksia Room	\$220.00	Yes
Hall Hire	Adam Armstrong	\$110.00	Yes
Hall Hire	Adam Armstrong	\$220.00	Yes
Hall Hire	JC Smith Pavillion	\$110.00	Yes
Hall Hire	JC Smith Pavillion	\$220.00	Yes
Community Event Assessment Fee (Non-Refundable)	Community Event Assessment Fee	\$250.00	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Tresillian Art Centre			
Room Hire - Yoga room	hourly	\$39.00	Yes
Room Hire Craft, Sitting, Front, Veranda or Playcentre room	hourly	\$32.00	Yes
Photocopy B&W A4 & A3	per page	\$0.18	Yes
Photocopy Colour A4	per page	\$0.45	Yes
Photocopy Colour A3	per page	\$0.91	Yes
Storage Hire	per cupboard, per year	\$108.00	Yes
Exhibition fee (venue hire)	per exhibition booking	\$827.00	Yes
Exhibition fee (venue & curation)	per exhibition booking	\$1,495.00	Yes
Commission on sale of artworks	30% of total sale price	30% 10% discount for concession card holders	Yes
Course Fees	concession rate 10% discount		Yes
Sport & Recreation			
Commercial Tennis Court Hire - Adults (18 Yrs And Over)	Commercial Tennis Court Hire - Adults (18 Yrs And Over)	\$18.00	Yes
Commercial Tennis Court Hire - Juniors (Under 18 Yrs) And Seniors (60 + Yrs)	Commercial Tennis Court Hire - Juniors (Under 18 Yrs) And Seniors (60 + Yrs)	\$12.00	Yes
Community Tennis Court Hire	Community Tennis Court Hire	\$10.00	Yes
Permanent Grounds/Lights Key	Permanent Grounds/Lights Key	\$47.00	Yes
Commercial Grounds Hire - Hourly	Commercial Grounds Hire - Hourly	\$33.00	Yes
Commercial Grounds Hire - Daily	Commercial Grounds Hire - Daily	\$215.00	Yes
School Ground Hire - City Of Nedlands Schools (Before 3pm)	School Ground Hire - City Of Nedlands Schools (Before 3pm)	0	Yes
School Ground Hire - (Non CoN and CoN Schools After 3pm) - Hourly	School Ground Hire - (Non CoN and CoN Schools After 3pm) - Hourly	\$20.00	Yes
School Ground Hire - (Non CoN) - Daily	School Ground Hire - (Non CoN) - Daily	\$213.00	Yes
Grounds Hire - Hourly	Grounds Hire - Hourly	\$20.00	Yes
Grounds Hire - Daily	Grounds Hire - Daily	\$125.00	Yes
Unauthorised Ground Use Fine	Unauthorised Ground Use Fine	\$310.00	Yes
Specialised Services (Per Hour) - Administration Labour	Specialised Services (Per Hour) - Administration Labour	\$122.00	Yes
Specialised Services (Per Hour) - Rangers - 1 X Person + A Vehicle	Specialised Services (Per Hour) - Rangers - 1 X Person + A Vehicle	\$70.00	Yes
Specialised Services (Per Hour) - Building - 1 X Person + A Vehicle	Specialised Services (Per Hour) - Building - 1 X Person + A Vehicle	\$70.00	Yes
Specialised Services (Per Hour) - Specialised Services - Turf (Per Hectare) 19 Mm Hollow Tine Corin	Specialised Services (Per Hour) - Specialised Services - Turf (Per Hectare) 19 Mm Hollow Tine Corin	\$887.00	Yes
Specialised Services (Per Hour) - Specialised Services - Turf (Per Hectare) 19 Mm Solid Tine Coring	Specialised Services - Sports Turf (Per Hectare) 19 Mm Solid Tine Coring	\$765.00	Yes
Specialised Services - Sports Turf (Per Hectare) - Overseed Cool Season Grass	Specialised Services - Sports Turf (Per Hectare) - Overseed Cool Season Grass	\$1,680.00	Yes
Specialised Services - Sports Turf - Cool Season Grass Seed Supply	Specialised Services - Sports Turf - Cool Season Grass Seed Supply	Cost Recovery	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Specialised Services - Sports Turf (Per Hectare)- Fertiliser Application	Specialised Services - Sports Turf (Per Hectare)- Fertiliser Application	\$127.00	Yes
Specialised Services - Sports Turf - Fertiliser Supply	Specialised Services - Sports Turf - Fertiliser Supply	Cost Recovery	Yes
Specialised Services - Sports Turf (Per Hectare) - Spread And Level Sand (Top Dress)	Specialised Services - Sports Turf (Per Hectare) - Spread And Level Sand (Top Dress)	\$1,315.00	Yes
Specialised Services - Sports Turf - Sand Supply For Top Dress	Specialised Services - Sports Turf - Sand Supply For Top Dress	Cost Recovery	Yes
Specialised Services - Sports Turf - Replace Turf	Specialised Services - Sports Turf - Replace Turf	Cost Recovery	Yes
Specialised Services - Sports Turf (Per Hectare) Apply Pesticides/Turf Products	Specialised Services - Sports Turf (Per Hectare) Apply Pesticides/Turf Products	\$153.00	Yes
Sports Turf Management - Supply Pesticides/Turf Products	Sports Turf Management - Supply Pesticides/Turf Products	Cost Recovery	Yes
Contribution To Bore Maintenance - Dalkeith Nedlands Bowling Club	Contribution To Bore Maintenance - Dalkeith Nedlands Bowling Club	\$1,045.00	Yes
Contribution To Bore Maintenance - Hollywood Subiaco Bowling Club	Contribution To Bore Maintenance - Hollywood Subiaco Bowling Club	\$1,043.00	Yes
Contribution To Bore Maintenance - Dalkeith Tennis Club	Contribution To Bore Maintenance - Dalkeith Tennis Club	\$2,083.00	Yes
Contribution To Bore Maintenance - Nedlands Tennis Club	Contribution To Bore Maintenance - Nedlands Tennis Club	\$1,045.00	Yes
Contribution To Bore Maintenance - Allen Park Tennis Club	Contribution To Bore Maintenance - Allen Park Tennis Club	\$2,083.00	Yes
Contribution To Bore Maintenance - Nedlands Croquet Club	Contribution To Bore Maintenance - Nedlands Croquet Club	\$1,045.00	Yes
Sports Club Ground Hire - Fixtures - (Senior)	Sports Club Ground Hire - Fixtures - (Senior)	\$35.00	Yes
Sports Club Ground Hire - Fixtures - (Junior)	Sports Club Ground Hire - Fixtures - (Junior)	\$17.00	Yes
Sports Club Ground Hire - Training - (Senior) Hourly	Sports Club Ground Hire - Training - (Senior) Hourly	\$8.00	Yes
Sports Club Ground Hire - Training - (Junior) Hourly	Sports Club Ground Hire - Training - (Junior) Hourly	\$4.00	Yes
Rugby Goals (Senior)	Rugby Goals (Senior)	\$1,830.00	Yes
Rugby Goals (Junior)	Rugby Goals (Junior)	\$914.00	Yes
Aussie Rules Goals (Senior)	Aussie Rules Goals (Senior)	\$2,245.00	Yes
Aussie Rules Goals (Junior)	Aussie Rules Goals (Junior)	\$1,122.00	Yes
Hockey Goals (Senior)	Hockey Goals (Senior)	\$467.00	Yes
Hockey Goals (Junior)	Hockey Goals (Junior)	\$234.00	Yes
Soccer Goals (Senior)	Soccer Goals (Senior)	\$1,390.00	Yes
Soccer Goals (Junior)	Soccer Goals (Junior)	\$697.00	Yes
Charles Court Reserve Sports Light Use - Rugby Area (Senior)	Charles Court Reserve Sports Light Use - Rugby Area (Senior)	\$6.00	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Charles Court Reserve Sports Light Use - Rugby Area (Junior)	Charles Court Reserve Sports Light Use - Rugby Area (Junior)	\$3.00	Yes
Charles Court Reserve Sports Light Use - Soccer Area (Senior)	Charles Court Reserve Sports Light Use - Soccer Area (Senior)	\$4.00	Yes
Charles Court Reserve Sports Light Use - Soccer Area(Junior)	Charles Court Reserve Sports Light Use - Soccer Area(Junior)	\$2.00	Yes
Melvista Oval Sports Light Use (Senior)	Melvista Oval Sports Light Use (Senior)	\$16.00	Yes
Melvista Oval Sports Light Use (Junior)	Melvista Oval Sports Light Use (Junior)	\$7.50	Yes
David Cruickshank Reservesports Light Use (Senior)	David Cruickshank Reservesports Light Use (Senior)	\$7.00	Yes
David Cruickshank Reservesports Light Use (Junior)	David Cruickshank Reservesports Light Use (Junior)	\$3.50	Yes
Mt Claremont Oval Sports Light Use (Senior)	Mt Claremont Oval Sports Light Use (Senior)	\$5.00	Yes
Mt Claremont Oval Sports Light Use (Junior)	Mt Claremont Oval Sports Light Use (Junior)	\$2.50	Yes
Allen Park Upper Oval Sports Light Use (Senior)	Allen Park Upper Oval Sports Light Use (Senior)	\$13.00	Yes
Allen Park Upper Oval Sports Light Use (Junior)	Allen Park Upper Oval Sports Light Use (Junior)	\$7.50	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Allen Park Lower Oval Sports Light Use (Senior)	Allen Park Lower Oval Sports Light Use (Senior)	\$13.00	Yes
Allen Park Lower Oval Sports Light Use (Junior)	Allen Park Lower Oval Sports Light Use (Junior)	\$7.50	Yes
College Park Upper Oval Sports Light Use (Senior)	College Park Upper Oval Sports Light Use (Senior)	\$9.00	Yes
College Park Upper Oval Sports Light Use (Junior)	College Park Upper Oval Sports Light Use (Junior)	\$4.50	Yes
College Park Lower Oval Sports Light Use (Senior)	College Park Lower Oval Sports Light Use (Senior)	\$7.00	Yes
College Park Lower Oval Sports Light Use (Junior)	College Park Lower Oval Sports Light Use (Junior)	\$3.50	Yes
Highview Oval Sports Light Use (Senior)	Highview Oval Sports Light Use (Senior)	\$22.00	Yes
Highview Oval Sports Light Use (Junior)	Highview Oval Sports Light Use (Junior)	\$11.00	Yes
Initial Set Up And Line Marking Per Field Per Sport (Senior)	Initial Set Up And Line Marking Per Field Per Sport (Senior)	\$310.00	Yes
Initial Set Up And Line Marking Per Field Per Sport (Junior)	Initial Set Up And Line Marking Per Field Per Sport (Junior)	\$155.00	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Planning & Development			
Statutory Planning			
Fee	Development Application Fee	\$147.00	No
Fee	Development Application Fee	0.32% of estimated cost of development	No
Fee	Development Application Fee	\$1,700 plus 0.257% for every \$1 in excess of \$500,000	No
Fee	Development Application Fee	\$7,161 plus 0.206% for every \$1 in excess of \$2,500,000	No
Fee	Development Application Fee	\$12,633 plus 0.123% for every \$1 in excess of \$5,000,000	No
Fee	Development Application Fee	34196	No
Fee	Subdivision clearance application	\$73 per lot	No
Fee	Subdivision clearance application	\$73 per lot for first 5 lots and then \$35 per lot	No
Fee	Subdivision clearance application	7393	No
Charge	Structure Plan / precinct plan / local development plan (or similar) - new or amendment (private preparation)	Estimate payable in advance in accordance with Planning and Development Regulations	No
Fee	Change of Use / Continuation of Non-Conforming Use	\$295.00	No
Fee	Change of Use / Continuation of Non-Conforming Use	\$885.00	No
Fee	Home Business Initial Application	\$222.00	No
Fee	Home Business Initial Application	\$666.00	No
Fee	Home Business renewal (per annum)	\$73.00	No
Fee	Home Business renewal (per annum)	\$219.00	No
Fee	Development Application Fee	Fee payable for the application PLUS, by way of penalty, TWICE the application fee.	No
Charge	Local Planning Scheme Text	\$72.00	Yes
Charge	Preliminary Planning Assessment	\$466.00	Yes
Charge	Fee for issuing final demand for the payment of a Planning Infringement Notice	\$20.00	Yes
Charge	Design Review Panel Application	\$5,300.00	Yes
Charge	Design Review Panel Additional Meeting	\$1,810.00	Yes
Charge	Design Review Panel Additional Meeting	\$2,225.00	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Charge	Advertising Standard Applications where more than 10 letters are required to meet advertising requirements for application.	\$227.00	Yes
Fee	Determining an application to amend or cancel an approved development application	\$295.00	No
		Estimate payable in advance in accordance with Planning and Development Regulations	
Charge	Scheme Amendment (private preparation)		No
Charge	Amendment / Plan assessment - Director/Council Planner	\$88 per hour	No
Charge	Amendment / Plan assessment - Planning Officer or other technical officer	\$36.86 per hour	No
Fee	Issue of Zoning Certificate	\$73.00	No
Charge	Issue of Written Planning Advice	\$73.00	No
Charge	Design Review Panel Chair Fee	\$238.00	Yes
Charge	Advertising Complex Applications	\$775.00	Yes
Charge	Amendment / Plan assessment - Administration Officer	\$30.20 per hour	No
Charge	Amendment / Plan assessment - Manager/Senior Planner	\$66 per hour	No
Fee	Section 40 certificate	\$115.00	No
Fee	Deemed-to-Comply Check	\$295.00	No
Charge	Design Review Panel Member Fee	\$215.00	Yes
Fee	Property Settlement Questionnaire Response	\$73.00	No



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Building Services			
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))	0.19% of the estimated value of the building work, but not less than \$110	N
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))	0.19% of the estimated value of the building work, but not less than \$110	N
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))	0.32% of the estimated value of the building work, but not less than \$110	N
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))	\$110.00	N
Application for a demolition permit	Application for demolition work for a Class 2 to Class 9 building or incidental structure (s.16(1))	\$110 for each story of the building	N
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))	\$110.00	N
Application for an occupancy permit	Application for occupancy permit for a completed building (s.46)	\$110.00	N
Application for a temporary occupancy permit	Application for a temporary occupancy for an incomplete building (s.47)	110	N
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)	110	N
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)	110	N
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))	\$11.60 for each strata unit covered by the application, but not less than \$115	N
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))	0.18% of the estimated value of the unauthorised work, but not less than \$110	N
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))	0.38% of the estimated value of the unauthorised work, but not less than \$110	N
Application to replace occupancy permit for an existing building	Application to replace an occupancy permit for an existing building (s.52(1))	\$110.00	N
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))	\$110.00	N
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))	\$110.00	N
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	\$159.00	N
Application to use a battery powered smoke alarm	Approval to use a battery powered smoke alarm	\$179.40	N
Mandatory 4 yearly swimming pool inspection	Mandatory 4 yearly swimming pool inspection	\$78.00	N
Request for non programmed swimming pool inspection	Non programmed swimming pool inspection	\$117.00	N
Property File Retrieval	Copies of House Plans - Includes up to 2 x A1 drawings, extra copies at normal photocopy cost	\$103.00	N



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Application to use a verge and/or thoroughfare	Site Management Plan administration fee	\$161.00	N
Application to use a verge and/or thoroughfare	Work Zone rental fee	\$2.5 / m2 / month	N
Application to use a verge and/or thoroughfare	Verge Inspection fee - prior and after works to determine status of infrastructure.	\$189.00	N
Construction Bond	Minimum bond to cover possible damage applied to verge use permits where no work zone is required	\$2,040.00 Frontage x \$80/m + \$213	N
Infrastructure Bond	Bond to cover damage to council infrastructure and assets within work zone area for verge use permits	Footpath/Pavement/Parking Area x \$110/m2 + \$661	N
Street Tree Bond	Bond to cover damage to council street trees within work zone area for verge use permits	\$1658 per tree	N
Shared Services Provision	Manager Building Services	\$165.00	Y
Shared Services Provision	Development Compliance Officer	\$128.00	Y
Shared Services Provision	Building Surveyor	\$136.00	Y
Shared Services Provision	Administration Officer	\$110.00	Y
Application to use a verge and/or thoroughfare	Application administration fee	\$127.00	N
New Pool Inspection Fee	New Pool Inspection Fee	\$312.00	N



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Environmental Health			
Outdoor Dining - New Application			
Outdoor Dining Licence	Trading in Public Places Local Law application fee for outdoor dining	\$180.00	N
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	\$230.00	N
Outdoor Dining - Application for Annual Licence	Trading in Public Places Local Law Fee for outdoor dining (pro rata calculated on a monthly basis or part thereof, prior to 30 June each year)	0	N
Outdoor Dining - Application for Renewal of Licence	Trading in Public Places Local Law fee for the renewal of an outdoor dining licence	\$95.00	N
Outdoor Dining - Application for Transfer of Licence	Trading in Public Places Local Law fee for the transfer of an outdoor dining licence	\$95.00	N
Street Trading - Licence Application fee	Trading in Public Places Local Law application fee for Street Trading	\$70.00	N
Street Trading - Licence Application fee	Trading in Public Places Local Law application fee for Street Trading	\$225.00	N
Street Trading - Licence Application fee	Trading in Public Places Local Law application fee for Street Trading	\$1,710.00	N
Street Entertainer or Performer - Application fee	Trading in Public Places Local Law fee for street entertainers and performers	\$35.00	N
Street Market - Mt Claremont Farmers' Market Licence Application fee	Trading in Public Places Local Law application fee for Street Markets	\$3,720.00	N
Street Market - Street Market Trader Food Business Application fee	Trading in Public Places Local Law application fee for Street Market traders	\$80.00	N
Food Business - Notification fee	Food Act Food Business Notification Fee	\$80.00	N
Food Business - Registration fee	Food Act Food Business Registration Fee	\$220.00	N
Food Business - Exempted Food Business Registration	Food Act exempts fundraising, community and charitable organisations	0	N
Food Business - Property Settlement Food Premises Report fee	Written report on food premises to settlement agent with more than 7 days notice based on most recent health inspection	\$100.00	N
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	\$130.00	N
Food Business - Overdue Annual Surveillance fee	The fee imposed on a food business proprietor for an overdue annual surveillance fee	\$70.00	N
Food Business - Food Safety Program Assessment Verification fee	The fee imposed for the City to verify a food business's food safety program	\$600.00	N
Follow up assessment Technical Report review fee	The fee imposed for a subsequent review of a technical document by the Health and Compliance department	\$125.00	Y
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)	\$700.00	N
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	\$450.00	N
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)	\$900.00	N
Additional Classification Surveillance and Insp 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.	\$0.00	N
Annual Surveillance fee - Medium Risk Food Business	Annual Surveillance fee for Medium Risk Food Businesses (calculated pro rata on a monthly basis for any period prior to June 30)	\$300.00	N
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)	\$380.00	N
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)	\$150.00	N
Annual Surveillance fee - Very Low Risk Food Business	Annual Surveillance fee for Charitable Food Business, Sport clubs, P&C Canteens and Social Clubs	0	N
Food Business - Reinspection Fee	Food Business Reinspection Fee	0	Y



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Offensive Trades - Fish Processing fee in which whole fish are cleaned and prepared	Fish Processing fee in which whole fish are cleaned and prepared		N
Offensive Trades - Shell Fish and Crustacean Processing Establishment Fee	A fee imposed where Shell Fish and Crustaceans are Processed		N
Offensive Trades - Laundries and Drycleaners Establishment Fee	A fee imposed where Laundries and Drycleaners are established	\$147	N
Offensive Trades - Other Offensive Trade Not Specified Establishment Fee	A fee imposed on Not Specified Offensive Trades when they are established	\$298	N
Public Building - Reinspection Fee	A fee imposed for the reinspection of a public building	\$145	Y
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)	\$160.00	N
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)	\$300.00	N
Public Building - Form One Application Permanent Building	Public Building Form One Application Permanent Building	\$455.00	N
Public Building - Form One Application Event < or = 50	Public Building Form One Application Event < or = 50	0	N
Public Building - Form One Application Event 51 or = 999	Public Building Form One Application Event 51 or = 999	\$175.00	N
Public Building - Form One Application Event 1000 - 4999	Public Building Form One Application Event 1000 - 4999	\$455.00	N
Public Building - Form One Application Event > or = 5000	Public Building Form One Application Event > or = 5000	\$871	N
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	\$230.00	N
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	\$80.00	N
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	\$220.00	N
Public Building - Form Three Application to Vary Certificate of Approval	Public Building Form Three Application to Vary Certificate of Approval	\$150.00	N
Onsite Wastewater System - Local Government Application Fee Onsite Wastewater Disposal	Local Government Application Fee Onsite Wastewater Disposal	\$118	N
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	\$118	N
Onsite Wastewater System - Local Government Report Fee for Onsite Wastewater Disposal	Local Government Report Fee for Onsite Wastewater Disposal	\$130.00	N
Onsite Wastewater System - Application under regulation 4A with a local government report	Application for the approval of an apparatus under regulation 4A with a local government report	\$85	N
Onsite Wastewater System - Application under regulation 4A without a local government report	Application for the approval of an apparatus under regulation 4A without a local government report	\$110	N
Noise - Out of Hours Construction Work Application Reg 13 > 7 days notice	Noise Reg 13 Application Assessment > 7 Days notice	\$170.00	N
Noise - Out of Hours Construction Work Application Reg 13 3-7 days notice	Noise Reg 13 Application Assessment 3-7 Days notice	\$250.00	N
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	\$500	N



City of Nedlands

Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Noise - Noise Monitoring Fee	Noise Monitoring Fee, also where after hours and a minimum 2 officers is required by Manager, fee is per officer per hour	\$210.00	Y
Noise - Non-complying Event Application Fee >60 days prior to event	Non-complying Event Application Fee Reg18(6) >60 days to event	\$1000	N
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	\$1250	N
Noise - Approved Venue Application fee determined by CEO up to \$15000	Approved Venue Application fee Reg19B - maximum fee	\$15000	N
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)	\$1250	N
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	\$500	N
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	\$1,100.00	Y
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	\$500	N
Food Business - Spoilt Food Disposal Certificate fee	Spoilt Food Disposal Certificate fee	\$155.00	N
Food Business - Supervised Disposal of Food following equipment breakdown fee	Supervised Disposal of Food following equipment breakdown fee	\$155.00	Y
Skin Penetration Establishment - New Establishment Notification Fee	Skin Penetration New Establishment Notification Fee	\$155.00	N
Liquor Control - Liquor Control Act S39 Certificate Fee	Liquor Control Act S39 Certificate Fee	\$250.00	N
Gaming and Wagering - Gaming and Wagering Commission Act S55 Certificate Fee	Gaming and Wagering Commission Act S55 Certificate Fee	\$250.00	N
Administration - Certificate Replacement Fee	Certificate Replacement fee for all health and street trading certificates issued by the City	\$60.00	N
Administration - Provide copy of onsite effluent system plans	Provide copy of onsite effluent system plans if available	\$60.00	N
Aquatic Facility - Annual Fee for Aquatic Facility Water Sampling (1 Water Body)	Annual Fee for Aquatic Facility Water Sampling (1 Water Body)	\$330.00	N
Aquatic Facility - Annual Fee for Aquatic Facility Water Sampling (2 Water Bodies)	Annual Fee for Aquatic Facility Water Sampling (2 Water Bodies)	\$430.00	N
Aquatic Facility - Annual Fee for Aquatic Facility Water Sampling (3 Water Bodies)	Annual Fee for Aquatic Facility Water Sampling (3 Water Bodies)	\$530.00	N
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)	\$630.00	N
Aquatic Facility - Aquatic Facility Resampling Fee for Unsatisfactory Results	Aquatic Facility Resampling Fee for Unsatisfactory Results	\$115.00	Y
Health Premises - Skin Penetration Establishment Annual Surveillance Fee	Skin Penetration Premises Annual Surveillance Fee (pro rata calculated on a monthly basis or part thereof, prior to 30 June each year)	\$155.00	Y
Lodging House - Annual Renewal Fee	Lodging House Annual Renewal Fee (pro rata calculated on a monthly basis or part thereof, prior to 30 June each year)	\$260.00	N
Bee Keeping - Application Fee	Bee Keeping Application Fee	\$300.00	N
Shared Services - Coordinator Environmental Health	Coordinator Environmental Health Shared Services Fee	\$140.00	Y
Shared Services - Senior Environmental Health Officer	Senior Environmental Health Officer Shared Services Fee	\$135.00	Y
Shared Services - Environmental Health Officer	Environmental Health Officer Shared Services Fee	\$130.00	Y



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Shared Services - Environmental Health Technician	Environmental Health Technician Shared Services Fee	\$125.00	Y
Shared Services - Administration Officer	Administration Officer Shared Services Fee	\$120.00	Y
Shared Services - Food Business Inspection	Food Inspection Shared Services Fee	\$210.00	Y
Shared Services - Follow up Inspection	Follow up Inspection Shared Services Fee	\$155.00	Y
Shared Services - Public Building Application Assessment	Public Building Application Assessment Shared Services Fee	\$200 + hourly officer rate	Y
Food Business - Food Safety Program Reassessment Fee	Food Safety Program Reassessment Fee	\$305.00	N
Food Business - Temporary Food Business Notification Fee	Temporary Food Business Notification Fee	\$75.00	N
Offensive Trades - Offensive trades premises annual surveillance fee	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$155.00	N
Noise - Out of Hours Construction Work Noise Management Plan Reassessment	Out of Hours Construction Work Noise Management Plan Reassessment	\$120.00	N
Health Premises - Skin Penetration/ Hairdressing Establishment Reinspection Fee	A fee imposed for the reinspection of a Skin Penetration/ Hairdressing Establishmen	\$160.00	Y
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)	\$65.00	N
Street Trading - Application Fee (charitable or not for profit organisation)	Trading in Public Places Local Law application fee for Street Trading		N
Street Trading Application Fee	Trading in Public Places Local Law application fee for Street Trading	\$345.00	N
Street Entertainer or Performer fee	Trading in Public Places Local Law fee for street entertainers and performers	\$35.00	N
Temporary Exempted Food Business Notification Fee	Food Act exempts fundraising, community and charitable organisations	\$0.00	N
Shared Services - Manager Health and Compliance	Manager Health and Compliance Shared Services Fee	\$180.00	Y
Trading in Public Places - Amusement Licence Application	Trading in Public Places Local Law application fee for amusement licence (except Mt Claremont Farmers' Market)	\$35.00	
General - Reinspection fee	A fee imposed for the reinspection of a licenced health premises	\$160.00	



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Ranger Services			
Road Closure and or Event Assessment Fee	Road Closure and or Event Assessment Fee	\$150.00	N
Ranger Event Attendance and Booking Fee	Ranger Event Attendance and Booking Fee	\$1,140.00	Y
Ranger Event Attendance and Booking Fee per hr after min	Ranger Event Attendance and Booking Fee per hr after min	\$420.00	Y
Ranger After Hours Callout Fee 3hr minimum	Ranger After Hours Callout Fee 3hr minimum	\$560.00	Y
Ranger After Hours Callout Fee after 3hr minimum	Ranger After Hours Callout Fee after 3hr minimum	\$200.00	Y
Parking Sign Fee	Parking Sign Fee for private property	\$55.00	Y
Parking Sign Fee	Parking Sign Fee for no verge parking	\$55.00	Y
Private Property Parking Agreement Fee	Agreement Cost including 2x signs	\$220.00	N
Private Property Parking Agreement Fee	Annual Renewal Fee	\$140.00	N
Parking Permits Fee	Residential and Visitor Permits	\$0.00	N
Parking Permits Fee	Residential additional permits	\$0.00	N
Parking Permits Fee	Visitor additional permit	\$0.00	N
Parking Permits Fee	Residential or Visitor Replacement Parking permit	\$30.00	N
Parking Permits Fee	Temporary parking permit (weekly rate)	\$50.00	N
Parking Permits Fee	Temporary parking permit 1 month	\$140.00	N
Parking Permits Fee	Parking facility permit (per day, per bay with exclusive use of area	\$40.00	N
Parking Permits Fee	Parking facility permit (per day, per bay with exclusive use of area for a Charitable Organisation	\$25.00	N
Impounded Vehicles Fee	Impounded Vehicles Fee per vehicle	\$215.00	N
Impounded Vehicles Fee	Impounded Vehicles Fee Impounded daily rate	\$50.00	N
Impounded Vehicles Fee	Impounded Vehicles towing fee	\$140.00	N
Impounded Dogs Fee	Impounded Dogs Fee per dog	\$150.00	N
Impounded Dogs Fee	Impounded Dogs Fee impounded daily rate	\$60.00	N
Impounded Dogs Fee	Dog Surrender Fee	\$90.00	N
Impounded Fee for Animals other than Dogs	Impound Fee for animal other than a dog	\$150.00	N
Impounded Fee for Animals other than Dogs	Daily fee for animal other than a dog	\$60.00	N
Impounded Fee for Animals other than Dogs	Daily fee for a cat	\$35.00	N
Impounded Equipment and Materials Fee	Impound fee per item	\$150.00	N
Impounded Equipment and Materials Fee	Daily Storage Fee per item	\$30.00	N
Application for 2+ dogs at Premises or Kennel	Application Fee	\$185.00	N
Application for 2+ dogs at Premises or Kennel	Renewal Fee	\$70.00	N
Dog Bag Dispenser Refills	Dog Bag Dispenser Refills	\$10.00	Y
Dog Registration Fees	1 year Unsterilized dog	\$50.00	N
Dog Registration Fees	3 year Unsterilized dog	\$120.00	N
Dog Registration Fees	Lifetime of dog Unsterilized dog	\$250.00	N
Dog Registration Fees	Lifetime of dog Sterilized dog	\$100.00	N
Dog Registration Fees	Pensioner Concession 50% of the listed Dog Registration Fees	as required	N
Cat Registration Fees	1 year sterilized cat	\$20.00	N
Cat Registration Fees	3 year sterilized cat	\$42.50	N
Cat Registration Fees	lifetime sterilized cat	\$100.00	N
Cat Registration Fees	Pensioner Concession 50% of the listed Cat Registration Fees	as required	N
Parking Permits Fee	Temporary parking permit (1 day)	\$10.00	N



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
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Technical Services

Technical Services Admin

Professional Service Fee	Director	\$246.00	Yes
Professional Service Fee	Manager	\$188.86	Yes
Professional Service Fee	Coordinator	\$139.40	Yes
Professional Service Fee	Senior Officer	\$124.37	Yes
Professional Service Fee	Officer	\$110.52	Yes



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Civil Services			
Private works	Cost recovery in materials, labour and staff time	POA	Yes
Sign Post Installation - in concrete	Installation of sign post - Insitu Concrete (supply and delivery, including all parts and installation)	\$158.00	Yes
Sign Post Installation - in paving	Installation of sign post - Brick Paving (supply and delivery, including all parts and installation)	\$127.00	Yes
Sign Post Installation - in loose ground	Installation of sign post - Grass or Dirt (supply and delivery, including all parts and installation)	\$85.00	Yes
Sign Installation - on existing pole	Installation of Street Name/Community Sign on existing pole (supply, delivery including all parts and installation)	\$49.00	Yes
Sign Installation - Other	All other signage	POA	Yes
Community Signage Application Fee	Staff direct cost, inclusive of organisational overhead, to assess and manage community signage request and install	POA	Yes
Cleaning cost recovery	Recovery of cleaning of facilities where required. Full cost recovery.	POA	Yes
Building repair cost recovery	Repair of damage to buildings where required. Full cost recovery	POA	Yes
Bulk Material - Recycled Asphalt	Recycled asphalt	POA	Yes
Bulk Material - Sand	Sand	POA	Yes
Bulk Material - Road Base	Road base	POA	Yes
Bulk Material - Other	Other	POA	Yes

Building Maintenance

Review of CCTV Footage	Staff time to review CCTV footage at a minimum of 2 hours	\$278.80	Yes
Review of CCTV Footage	Staff time to review CCTV footage after 2 hours	\$139.40	Yes

Transport & Development

Standard Vehicle Crossover Application - Residential	Application fee for a standard crossover servicing a residential property	\$364.00	Y
Standard Vehicle Crossover Application - Commercial	Application fee for a crossover servicing a commercial property.	\$562.00	Y
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.	\$579.00	Y
Nature Strip Improvement Application	Application fee for works on the nature strip in accordance with the City's Nature Strip Development Guidelines.	\$331.00	Y
Classified tube count - New data	Service fee for the City undertaking a new tube count traffic survey	\$182.00	Y
Classified tube count report - Existing data	Service fee for the City processing an existing count site and providing a report.	\$103.00	Y
Update of Nedlands Area Traffic Impact Model for proposed developments	Service fee for updating the City Wide Traffic Model and providing modelling outputs.	POA	Y
Authorisation of TMP for works lasting less than one month (basic)	Service fee for authorisation of a basic traffic management plan	\$280.00	Y
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 1 month duration)	\$623.00	Y
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)	\$623.00	Y
Long Term Traffic Management Compliance Safety Inspection (AWTM Accreditation, no formal report)	Service fee for the City to undertake compliance inspections of traffic management sites when long term traffic management is in place.	\$292.00	Y
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.	POA	Y



City of Nedlands

Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Park Services			
Fee	Request for the supply and planting of large tree stock.		
Fee	Request for additional tree management work.		
Fee	Nature Strip Improvement Permit to plant or professionally prune street trees	0.00	No
Fee	Independent Arborist Assessment - Private Property		Yes
Fee	Independent Quantified Tree Risk Assessment - Private Property		Yes
Waste Services			
New residential waste service	Establishment fee for new residential waste service	\$85.00	N
Residential waste restoration	Restoration fee for non-compliant residential waste service	\$270.00	N
Standard residential waste service	Standard waste and bulk collection service charge - Fortnightly 1x120L General Waste, Fortnightly 1x240L Recycling, Weekly 1x240L FOGO.	\$408.00	N
Upgrade residential waste service	Upgrade waste and bulk collection service Charge - Fortnightly 1x240L General Waste, Fortnightly 1x240L Recycling, Weekly 1x240L FOGO.	\$775.00	N
Super residential waste service	Super waste and bulk collection service Charge - Fortnightly 2x240L General Waste, Fortnightly 1x240L Recycling, Weekly 1x240L FOGO.	\$1,643.00	N
Standard apartment residential waste service	Standard waste and bulk collection service charge - apartments (per property) Weekly FOGO, Fortnightly Recycling, Fortnightly General Waste	\$408.00	N
Weekly General Waste Residential Apartment Service	Standard waste and bulk collection service charge - apartments (per property) Weekly FOGO, Fortnightly Recycling, Weekly General Waste	\$455.00	N
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	\$505.00	N
Apartment Inside Service Charge	Inside Service charge -apartments (per/property - collection for waste and recycling services)	\$95.00	N
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.	Cost Recovery	N
Additional Recycling Bin (first)	Additional Recycling Bin - first additional to service	Free	N
Additional Residential Organics Bin	Additional residential Organics Bin	\$155.00	N
Removal of additional 240L Recycling Bin	Charge for removal of additional requested recycling bin to cover the cost of the bin.	\$95.00	N
Removal of additional 240L Fogo Bin	Charge for removal of additional requested FOGO bin to cover the cost of the bin.	\$95.00	N
Stand Alone Recycling Bin	Stand Alone Recycling Bin - in addition to standard service and first free	\$85.00	N
Additional collection of 240L FOGO bin charge	Additional collection bin charge - each collection	\$25.00	N
Additional collection of 360L FOGO bin charge	Additional collection bin charge - each collection	\$28.00	N
Residential Inside Service Charge	Inside Service Charge (per. Service: standard/upgrade or super)	\$470.00	N
New commercial waste service	Establishment fee for new commercial waste service	\$90.00	N
Commercial Waste Service	Waste collection charge - 1x240Litre General	\$408.00	N
Commercial Fogo Bin Service	Commercial FOGO Waste Bin	\$155.00	N
1100L General Waste Service	Waste Collection Charge - 1x1100Litre service/lift per week	\$3,300.00	N
3m3 General Waste Service	Waste Collection Charge - 3 m3 Service/Lift per week	\$3,840.00	N
Commercial Inside Service	Inside Service /per service (a commercial service consists of 1 each of 240L rubbish and 240L recycling)	\$310.00	N



City of Nedlands Fees & Charges Schedule

2024 - 2025 Financial Year

Fee or Charge	Description	2024-25 Rate Incl GST	GST Applicable
Commercial Waste restoration	Restoration fee for non-compliant commercial waste service (per bin)	\$269.00	N
240L Temporary Events Rubbish Bin Charge	Temporary Events Rubbish Bin Charge	\$35.00	Y
240L Temporary Events Recycling Bin Charge	Temporary Events Recycling Bin Charge	\$25.00	Y
360L Temporary Events Rubbish Bin Charge	Temporary Events Rubbish Bin Charge	\$42.00	Y
360L Temporary Events Recycling Bin Charge	Temporary Events Recycling Bin Charge	\$30.00	Y
660L Temporary Events Rubbish Bin Charge	Temporary Events Rubbish Bin Charge	\$84.00	Y
660L Temporary Events Recycling Bin Charge	Temporary Events Recycling Bin Charge	\$40.00	Y
Worm Farm	Sale of Worm Farms - Can-O-Worms	\$150.00	Y
Compost Bin	Compost Bin - 200Litre	\$60.00	Y
Compost Bin Delivery	Delivery of Compost Bins	\$20.00	Y
Compostable 8L FOGO Bags	Provision of FOGO Compostable Bags as per AS4735 (75 per roll)	\$8.00	Y
Green waste Bag	Green waste Bags 4L	\$3.50	Y
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.	Cost Recovery	N
Vitagro Soil Conditioner - 25kg Bag	Bags of Vitagro Soil Conditioner (produced from the City's FOGO)	Cost Recovery	Y
Vitagro Soil Conditioner - Bulk	Bulk purchase of Vitagro Soil Conditioner (produced from the City's FOGO)	Cost Recovery	Y

City of Nedlands

2024-2025 Capital Works Program

CPS40.08.24 - Attachment 3

Cost Centre	Project	Description	Municipal Funding	Grants	Contributions	Transfer from Reserve	Transfer From Reserve Carry Forward Municipal Funds	Proceeds sale of assets	Proceeds from Borrowings	Project Total
Capital										
Buildings										
6400	80143	Tresillian Art Cntr-F&F Renewal, Power Improvement	26,997			100,000				126,997
6400	89989	Strickland Street Infant Health Centre - Renewal of Window Treatments, Gutters	13,498			50,000				63,498
6400	89989	City wide mechanical services renewal program	8,706			32,250				40,956
6400	80052	City wide flooring program	8,706			32,250				40,956
6400	80053	City wide painting program	8,706			32,250				40,956
6400	89989	City wide roofing, safety, and anchor program	8,099			30,000				38,099
6400	80049	Allen Park Cottage Stage 2 Building upgrade	8,099				30,000			38,099
6400	89989	Administration Compactus Room Refurbishment	38,099							38,099
			120,910	-	-	276,750	30,000	-	-	427,660
Drainage										
6500	89997	Jenkins Avenue Catchment (13 Taylor Road) - Drainage Improvement	110,743			651,200				761,943
6500	89997	3 Waroonga Road - Drainage Improvement	11,935			70,180				82,115
6500	89997	Drainage Soakwell Installation Program (Reactive & Unplanned)	8,250			50,000				58,250
6500	89997	Drainage Civil Works Program (Reactive & Unplanned)	8,250			50,000				58,250
			139,178	-	-	821,380	-	-	-	960,558
Fleet										
6300	89986	Fleet Renewal - 1TAE380 : Polmac B/Tail	-			20,454		2,273		22,727
6300	89986	Fleet Renewal - 1TAE381 : Polmac B/Tail	-			20,454		2,273		22,727
6300	89986	Fleet Renewal - 1DQP804 : Volvo Loader	-			256,000		30,000		286,000
6300	89986	Fleet Renewal - 1ETL928 : Squirrel 805/SD	-			32,295		22,250		54,545
6300	89986	Fleet Renewal - 1GXXG019 : John Deere 1570 72"4WD	-			37,728		7,727		45,455
6300	89986	Fleet Renewal - 1GXXG020 : John Deere 1570 72"4WD	-			37,728		7,727		45,455
6300	89986	Fleet Renewal - 1AJN270: Caterpillar Forklift	-			46,818		7,727		54,545
6300	89985	Fleet Renewal - 1ENI491 : Hino maintenance truck	-			132,273		22,727		155,000
			-	-	-	583,750	-	102,704	-	686,454
ICT										
			-							-
			-	-	-	-	-	-	-	-
Parks										
6200	89998	David Cruickshank Reserve Floodlighting	51,018	150,000	150,000					351,018
6200	89998	College Park Reserve Floodlighting	51,018		300,000					351,018
6200	89998	Minor Park Furniture Renewal Program	50,000							50,000
6220	89983	Foreshore Reserve 28307 Greenway Development	56,076	36,155						92,231
			208,112	186,155	450,000	-	-	-	-	844,267
Paths										
			-							-
			-	-	-	-	-	-	-	-
Public Art										

City of Nedlands
2024-2025 Capital Works Program

Cost Centre	Project	Description	Municipal Funding	Grants	Contributions	Transfer from Reserve	Transfer From Reserve Carry Forward Municipal Funds	Proceeds sale of assets	Proceeds from Borrowings	Project Total
<u>Capital</u>			-	-	-	-	-	-	-	-
<u>Roads</u>										
6500	89995	Monash Ave - Road Rehabilitation (Smyth Road to East of Clifton St)	1,313,808	204,744						1,518,552
6500	89995	Victoria Ave - Road Rehabilitation (Waratah Ave to Watkins Road)	950,648	450,222						1,400,870
6500	89995	Waratah Ave - Road Rehabilitation (Robert St to Alexander Road)	596,191	220,249						816,440
6500	80187	The Avenue - Traffic Calming (Black Spot)	263,458	1,549,200						1,812,658
6500	89995	Webster Street - Road Rehabilitation (Stirling Hwy to Edward Street)	149,410	406,022						555,432
6010	80132	Investigation and Design of 25/26 Projects	234,012							234,012
			3,507,527	2,830,437	-	-	-	-	-	6,337,964
<u>Waste</u>			-	-	-	-	-	-	-	-
<u>Street Lights</u>										
		Underground Power - Nedlands North	-			131,988			4,257,158	4,389,146
			-	-	-	131,988	-	-	4,257,158	4,389,146
			3,975,727	3,016,592	450,000	1,813,868	30,000	102,704	4,257,158	14,073,709

Reserve	Transaction Type	PJ Account	RT Account	Comment	Amount
Underground Power	Transfer To Reserve	2100-12006-5207-1000	1007-610-12006-1000	Standard 1.25% of rates + addition 2% of rates	- 975,076.00
Drainage	Transfer To Reserve	5110-40003-5219-1000	1019-610-40003-1000	3% of rates	- 835,779.00
Buildings	Transfer To Reserve	5120-15004-5209-1000	1009-610-15004-1000	1% of rates	- 278,593.00
Drainage	Transfer From Reserve	6500-89997-5019-1000	1019-620-89997-1000	Jenkins Avenue Catchment (13 Taylor Road) - Drainage Improvement	651,200.00
Drainage	Transfer From Reserve	6500-89997-5019-1000	1019-620-89997-1000	3 Waroonga Road - Drainage Improvement	70,180.00
Drainage	Transfer From Reserve	6500-89997-5019-1000	1019-620-89997-1000	Drainage Soakwell Installation Program (Reactive & Unplanned)	50,000.00
Drainage	Transfer From Reserve	6500-89997-5019-1000	1019-620-89997-1000	Drainage Civil Works Program (Reactive & Unplanned)	50,000.00
Buildings	Transfer From Reserve	6400-80143-5009-1000	1009-620-80143-1000	Tresillian Arts Centre - Renewal of Fixtures & Fittings, Power Improvement	100,000.00
Buildings	Transfer From Reserve	6400-89989-5009-1000	1009-620-89989-1000	Strickland Street Infant Health Centre - Renewal of Window Treatments, Gutters,	50,000.00
Buildings	Transfer From Reserve	6400-89989-5009-1000	1009-620-89989-1000	Mechanical Services Renewal Program (Reactive & Unplanned)	32,250.00
Buildings	Transfer From Reserve	6400-80052-5009-1000	1009-620-80052-1000	Flooring Renewal Program (Reactive & Unplanned)	32,250.00
Buildings	Transfer From Reserve	6400-80053-5009-1000	1009-620-80053-1000	Painting Program (Reactive & Unplanned)	32,250.00
Buildings	Transfer From Reserve	6400-89989-5009-1000	1009-620-89989-1000	Roofing / Safety Anchor Program	30,000.00
Buildings	Transfer From Reserve	6400-80049-5009-1000	1009-620-80049-1000	Allen Park Cottage Stage 2 Building upgrade	30,000.00
Waste	Transfer To Reserve	5310-15010-5208-1000	1008-610-15010-1000	Waste Management Net	- 493,966.00
Welfare	Transfer From Reserve	3010-13002-5004-1000	1004-620-13002-1000	Fund Positive Ageing	142,290.00
PRCC	Transfer From Reserve	3020-13005-5017-1000	1017-620-13005-1000	PRCC Net	7,701.00
Riverwall	Transfer From Reserve	5110-40007-5018-1000	1018-620-40007-1000	Riverwall maintenance	50,000.00
All Abilities Play Space	Transfer From Reserve	5200-15005-5013-1000	1013-620-15005-1000	Fund the operational maintenance of the All Abilities Play Space	25,000.00
Underground Power	Transfer From Reserve	2100-12006-5007-1000	1007-620-12006-1000	Project Manager salary	131,988.00

Total - 1,098,305.00

Transfer To Reserve - 2,583,414.00

Transfer From Reserve 1,485,109.00

Interest Transfer To - 350,000.00