



City of Nedlands

Minutes

Special Council Meeting

30 June 2020

Attention

These Minutes are subject to confirmation.

Prior to acting on any resolution of the Council contained in these minutes, a check should be made of the Ordinary Meeting of Council following this meeting to ensure that there has not been a correction made to any resolution.

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City of Nedlands

Minutes of a Special Meeting of Council held online via Teams and livestreamed for the public and onsite in the Council Chambers, 71 Stirling Highway, Nedlands (Councillors Only) on Tuesday 30 June 2020 at 5.30 pm for the purpose adopting the 2020/21 Annual Budget and any available Responsible Authority Reports.

Declaration of Opening

The Presiding Member declared the meeting open at 5.41 pm and drew attention to the disclaimer below.

Present and Apologies and Leave of Absence (Previously Approved)

Councillors	Her Worship the Mayor, C M de Lacy (Presiding Member)
	Councillor F J O Bennett Dalkeith Ward
	Councillor A W Mangano Dalkeith Ward
	Councillor B G Hodsdon Hollywood Ward
	Councillor P N Poliwka Hollywood Ward
	Councillor J D Wetherall Hollywood Ward
	Councillor R A Coghlan Melvista Ward
	Councillor G A R Hay Melvista Ward
	Councillor R Senathirajah Melvista Ward
	Councillor N B J Horley Coastal Districts Ward
	Councillor L J McManus Coastal Districts Ward
	Councillor K A Smyth Coastal Districts Ward

Staff	Mr M A Goodlet Chief Executive Officer
	Mrs L M Driscoll Director Corporate & Strategy
	Mr P L Mickleson Director Planning & Development
	Mr J Duff Director Technical Services
	Mrs N M Ceric Executive Assistant to CEO & Mayor

Public A maximum of 6 members of the public logged into the live stream of the proceedings and 2 members of the public attended for the public address session only.

Leave of Absence (Previously Approved) Nil.

Apologies Nil.

Disclaimer

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

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1. Public Question Time

A member of the public wishing to ask a question should register that interest by notification in writing to the CEO in advance, setting out the text or substance of the question.

The order in which the CEO receives registrations of interest shall determine the order of questions unless the Mayor determines otherwise. Questions must relate to a matter affecting the City of Nedlands.

Nil.

2. Addresses by Members of the Public

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

Mr Ian Mumford, 95 Stanley Street, Nedlands Item 6
(spoke in support of a grant request for The Nedlands Golf Club)

Mr Wilfred Ong, 120 Melvista Avenue, Nedlands Item 6
(spoke in support of a grant request for The Nedlands Golf Club)

3. Disclosures of Financial and/or Proximity Interest

The Presiding Member reminded Councillors 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.

There were no disclosures of financial interest.

4. Disclosures of Interests Affecting Impartiality

The Presiding Member reminded Councillors and Staff of the requirements of Council's Code of Conduct in accordance with Section 5.103 of the *Local Government Act*.

There were no disclosures affecting impartiality.

5. Declarations by Members That They Have Not Given Due Consideration to Papers

Nil.

6. Adoption of Annual Budget 2020/21

Council	30 June 2020
Applicant	City of Nedlands
Employee Disclosure under section 5.70 Local Government Act 1995	Nil.
Director	Lorraine Driscoll – Director Corporate & Strategy
CEO	Mark Goodlet
Attachments	1. Annual Budget 2020/21. 2. Operating Budget by Business Unit 2020/21. 3. Capital Works and Acquisition Budget 2020/21. 4. Schedule of Fees & Charges 2020/21 and 5. Local Government Operational Guidelines – Financial Ratios

Moved – Mayor de Lacy

Seconded – Councillor Senathirajah

That the Recommendation to Council be adopted subject to:

1. **Amend clause 7 ‘Reserve Funds’ to withdraw:**
 - a. **an extra \$200,000 from the Building Replacement Reserve for the full replacement of (renewal)/or creation of (new) City footpaths (excluding Stirling Highway) and amend the purpose of that Reserve to reflect as such**
 - b. **\$0.5m from the Business System Reserve for the purposes of funding the new finance system**
2. **Amend clause 13 to read “....and that the proceeds are placed in the Major Projects Reserve (75%) and Underground Power Reserve (25%) for the purposes intended by those Reserves.”**
3. **Add clause 16 to read ‘Community Events’ – “Suspends community events (Summer Concerts, Special Events and Tours) at a cost saving of approximately \$83,600.”**
4. **Add clause 17 to read ‘Employee costs’ – “Target savings in employee costs that are equivalent to budget request of \$422,000 for new positions.”**
5. **Add clause 18 to read ‘Business Case for potential relocation of Broome St Depot’ – “Increase Technical Services Consultancy Budget by \$40,000 to prepare a business case for potential relocation of the Broome St Depot as per Council Resolution of 23 June 2020.”**

6. **Amend clause 10. Other Matters to add the words “subject to Council Resolution” after “\$20,000”.**
7. **Amend clause 13. Asset Disposition to add the words “and final approval by Council Resolution” after the words “subject to a sound business case to be developed”.**
8. **Add a clause 19. Grant Funding**

Add Asquith Street Median Treatment (subject to final approval by Council Resolution)

Moved – Councillor Smyth
Seconded – Councillor Horley

That Standing Order 10.11(2) be suspended to allow more than 2 amendments to be resolved.

**CARRIED 9/3
(Against: Crs. Mangano Poliwka & Wetherall)**

Councillor Bennett left the meeting at 6.21 pm and returned at 6.22 pm.

Amendment

Moved - Councillor Smyth
Seconded - Councillor McManus

Add clause 20. Capital Works Program 2020-21:

1. **Group 3 - Change \$246,961 to \$146,961 Nameless Laneway (Nth of Haldane)**
2. **Group 14 – Change \$20,141 to \$120,141 Cottesloe Golf Club Playground design & construct.**
3. **Group 19 - Add \$50,000 from the Public Art Reserve Fund for Public Art.**
4. **Group 3 - Remove \$585,336 being the sum of 3 line-items:**
 - a. **2500 Stirling Hwy - Louise to Mountjoy (South side) = \$181,117**
 - b. **5500 Stirling Hwy - Martin to Baird (North side) = \$179,470**
 - c. **6500 Stirling Hwy - Broome to Martin (North side) = \$224,749**

**CARRIED 8/4
(Against: Crs. Mangano Poliwka Wetherall & Hay)**

Add clause 21. Operational Budget 2020-21:

- 1. Urban Planning Projects – Add \$25,000 for Mt Claremont North East Master Plan.**
- 2. Footpath Maintenance– Add \$45,000 for the Stirling Hwy Footpath maintenance (in lieu of Capital Works Projects).**

**CARRIED 8/4
(Against: Crs. Mangano Poliwka & Wetherall & Hay)**

Amendment

Moved - Councillor Senathirajah
Seconded - Councillor Smyth

That points 1 and 2 of the recommendation to Council be amended to read:

1. The City of Nedlands Statutory 2020/21 Annual Budget as detailed in the attachment to this report is amended representing a 7.0% (\$ 1.7 million) decrease in rates income when compared to 2019/20; this is matched by maintaining operating expenses at 2019/20 levels (\$30.78 million) and reducing the footpath replacement along Stirling Highway.
2. The following rates in the dollar of GRV based on the predominant purpose for which the land is held:

Residential	the advertised rate be reduced to match decrease in rates income
Residential Vacant Land	a rate of 8.220 cents in the dollar
Non-residential	a rate of 7.314 cents in the dollar

The AMENDMENT was PUT and was

Lost 3/9
(Against: Mayor de Lacy Crs. McManus Bennett Mangano
Hodsdon Poliwka Wetherall Coghlan & Hay)

Amendment

Moved - Councillor McManus
Seconded - Councillor Bennett

That in point 16 to read suspends two Summer Concerts at a cost saving of approximately \$33,000.”

LOST ON CASTING VOTE 6/6
(Against: Mayor de Lacy Crs. Horley Smyth Hodsdon
Coghlan & Senathirajah)

That point 18 be deleted

The AMENDMENT was PUT and was

LOST ON THE CASTING VOTE 6/6
(Against: Mayor de Lacy Crs. Smyth Hodsdon Poliwka
Wetherall & Coghlan)

Amendment

Moved - Councillor Horley

Seconded - Councillor McManus

Point 16 to read:

Community Events – “Suspends community events (Summer Concerts) at a cost saving of approximately \$66,800 noting that Special Events remain in the budget.”

The AMENDMENT was PUT and WAS

**CARRIED 11/1
(Against: Cr. Mangano)**

The Substantive was PUT and WAS

**CARRIED 7/5
(Against: Crs. Bennett Mangano Coghlan Hay & Senathirajah)**

ABSOLUTE MAJORITY REQUIRED

Regulation 11(da) – Council agreed further savings could be made via these amendments in recognition of the current economic situation. Therefore, Council priorities were adjusted in accordance with the various amendments.

Council Resolution

That Council approves:

- 1. the City of Nedlands Statutory 2020/21 Annual Budget as detailed in the Attachments to this report representing a 0.0% increase in rates income when compared to 2019/20.**
- 2. the following rates in the dollar of GRV based on the predominant purpose for which the land is held:**
 - Residential a rate of 6.558 cents in the dollar**
 - Residential Vacant Land a rate of 8.220 cents in the dollar**
 - Non-Residential a rate of 7.314 cents in the dollar**

3. Minimum Rate Payment

Pursuant to Section 6.35 of the Local Government Act 1995 a minimum rate to be imposed based on the predominant purpose for which land is held:

- Residential Property a rate of \$1,484
- Residential Vacant Property a rate of \$1,968
- Non-Residential Property a rate of \$1,957

4. Rate Payment Options

In accordance with Section 6.45 of the Local Government Act 1995, the City of Nedlands provides the options of one or four instalments for the payment of rates, with interest (subject to legislative change) 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 is to be applied to four instalment options if selected: and
- (c) The following dates be set for payment of rates by instalments
 - 22 September 2020
 - 2 November 2020
 - 21 January 2021
 - 29 March 2021

5. Late Payment Interest

In accordance with Section 6.51(1) and subject to Section 6.51(4) of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulation 1996, adopts an interest rate of 8% (a reduction from the 11% previously charged) for rates and costs of proceedings to recover charges that remain unpaid after becoming due and payable.

6. Schedule of Fees & Charges

The Schedule of Fees and Charges to be applied are attached to this report. Noting that the majority of fees and charges have been maintained at 2019/20 rates with the exception of those that relate to 3rd party contracts eg Nedlands Community Care or Management Licence Fees resolved previously by Council.

Waste Management Fees have been maintained at 2019/20 levels; the City has not increased these fees for 3 years.

7. Reserve Funds

Approves the following transfer from reserves of \$1.53M to fund capital expenditure projects:

• Plant Replacement Reserve	\$ 35,200 **
• City Development Reserve	\$200,000
• North Street Reserve	\$200,000
• Building Replacement Reserve	\$164,000
• All Abilities Play Space Reserve	\$ 66,000
• Underground Power Reserve	\$872,505

** this transfer expires this reserve

- a. an extra \$200,000 from the Building Replacement Reserve for the full replacement of (renewal)/or creation of (new) City footpaths (excluding Stirling Highway) and amend the purpose of that Reserve to reflect as such
- b. \$0.5m from the Business System Reserve for the purposes of funding the new finance system

8. Creation of Reserve Funds

The creation of the following Cash Backed Reserves (purpose of Reserve as stated below) in accordance with Section 6.11(1) of the Local Government Act 1995:

- **Lawler Park Infrastructure Reserve**
This reserve is established to receive a donation from the Hackett Civic Association to fund the specific requests of the Association within Lawler Park, the specific request are for covered seating, an item of exercise equipment and a plaque acknowledging the donation.

9. Elected Member Fees

In accordance with *Section 5.99 and 5.98 of the Local Government Act 1995*, set the fees as following:

• Mayor	\$31,149
• Council Member	\$23,230

In accordance with *Section 5.98 and 5.98A of the Local Government Act 1995*, set the Allowance as following:

• Mayor	\$63,354
• Deputy Mayor	\$15,839

In accordance with *Section 5.99A of the Local Government Act 1995*, set the sets the ICT (Information Communication Technology) Allowance as follows:

- Mayor \$3,500
- Councillors \$3,500

10. Other Matters

The CEO to submit an application of membership to the West Australian Local Government Association (WALGA) at a cost of \$20,000, subject to Council Resolution.

11. Variance Reporting

A percentage or value to be used in the reporting of material variances for 2020/21 Financial Year of \$10,000 or 10%, whichever is the greater.

12. COVID-19 Matters

Applies the principles as per Special Council Meeting of 14th April 2020.

13. Asset Disposition

The budget includes a land asset disposition subject to a sound business case to be developed and final approval by Council immediately following adoption of the 2020/21 budget and that the proceeds are placed in the Major Projects Reserve for the purposes intended by that Reserve and that the proceeds are placed in the Major Projects Reserve (75%) and Underground Power Reserve (25%) for the purposes intended by those Reserves.

14. Point Resolution Child Care Centre Service

Commence review of the Point Resolution Child Care Centre Service and to present the results and recommendations of that review to the September Meeting of Council.

15. Underground Power Project – Design Costs

The operational expense budget includes design costs of \$180,000 for the design of Underground Power in Hollywood East, Nedlands North and Nedlands West. Noting that Western Power have revised their design estimates (approx. \$755,000 higher than originally quoted) and that this information was received too late to be included in the 2020/21 budget. The CEO will bring the accurate estimates to Council in July and will propose to fund the additional costs using funds in the Underground Power Reserve Fund.

16. Community Events

Suspends community events (Summer Concerts) at a cost saving of approximately \$66,800 noting that Special Events remain in the budget.

17. Employee costs

Target savings in employee costs that are equivalent to budget request of \$422,000 for new positions.

18. Business Case for potential relocation of Broome St Depot

Increase Technical Services Consultancy Budget by \$40,000 to prepare a business case for potential relocation of the Broome St Depot as per Council Resolution of 23 June 2020.

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21. Operational Budget 2020-21:

1. Urban Planning Projects – Add \$25,000 for Mt Claremont North East Master Plan.
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Recommendation to Council

That Council approves:

1. the City of Nedlands Statutory 2020/21 Annual Budget as detailed in the Attachments to this report representing a 0.0% increase in rates income when compared to 2019/20.
2. the following rates in the dollar of GRV based on the predominant purpose for which the land is held:
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Executive Summary

The 2020/21 Annual Budget, as specified in this report, is presented to Council for adoption.

Discussion/Overview

The 2020/21 City of Nedlands budget has been developed to reflect the principles of prudence, sound financial management, in consideration of the prevailing economic environment. Additionally, the recommendations from the Special Council meeting of 14th April 2020 have been considered in the budget preparations and are reflected in the statements presented.

Requests that the CEO prepares the draft 20/21 budget.

- based on a zero overall dollar value increase on rates and waste; and
- targeting the following Financial Ratios which will assist the City's increased fiscal response to COVID-19 and ensure future financial viability and ensure continued emphasis on asset renewal.
 - Liquidity (Current) Ratio 1.10, or 0.80 if borrowing for underground power.
 - Asset Consumption Ratio 0.6
 - Asset Renewal Funding Ratio 0.9
 - Asset Sustainability Ratio 1.10
 - Debt Service Cover Ratio 2.0, or 1.8 if borrowing for underground power
 - Operating Surplus Ratio 0.01, or -0.15 if borrowing for underground power
 - Own Source Revenue Coverage Ratio 0.4

The development of the budget has been influenced by the City's Strategic Community Plan and by recent Global matters caused by the COVID-19 pandemic. In April 2020 The Hon David Templeman MLA Minister for Local Government; Heritage; Culture & the Arts implemented a COVID-19 Response Order outlining a number of provisions available to Local Governments, the City of Nedlands has considered the provisions and adopted what it believes are the most financially prudent for its Community, whilst also providing for long term sustainability. The Economy, Response Order and Strategic Community Plan have all been factors in the development of the 2020/21 budget.

City income is roughly 2/3^{rds} rates income and 1/3rd a combination of fees & charges, grants and interest earnings. It is critical that to ensure services to the community that the budget is struck as normal in June, rather than delaying the budget adoption, to allow sufficient cash flow for much needed projects within the Community and to support the economy.

The City has implemented a zero-based approach to its budgets, where each expense item has been justified, given the challenging economic conditions a number of savings have been made across the operations, examples of reductions are:

- precinct plans have been reduced
- costs relating to nuisance issues such as noise testing, mosquito monitoring, removal of asbestos on public land
- reduction in Ranger services
- No salary increases across the board

Whilst the 2020/21 budget preparation has been more challenging than previous years it represents a natural progression of the work the Administration has been undertaking over the last few years in terms of reviewing efficiencies across the business and questioning expenditure at every opportunity.

Overview of the Budget

A summary of the 2020/21 Rate Setting Statement

Rate Setting Statement (\$million)

Operating Revenues	\$ 33.58
Operating Expenses	(\$31.99)
Net Operating Surplus	\$1.59
Add Capital Grants	\$2.18
Net Income	\$3.77
Adjust for:	
Capital Expenditure	(\$7.89)
Loan Repayments & Lease Payments	(\$1.79)
Net Reserve Funds Created	(\$ 2.94)
Opening Funds	\$0.99
Add back Non-Cash Expenses	\$4.47
Asset Disposal Proceeds	\$3.41
Surplus/Deficit	\$0.02

- Rates revenue for 2020/21 is based on a 0% increase in yield, and minimum rates have remained at consistent levels with 2019/20. Noting 1.25% of rates revenue has been identified as being required each year up to 2023/24 to repay borrowings taken out to fund the Hollywood Underground Power Project and to fund future Underground Power Projects.

- The decision to maintain rates revenue at 2019/20 levels is an acknowledgement that the Community is facing challenges given the tough economic conditions recently experienced and is consistent with the approach of other Local Governments.
- Average rates in 2020/21 are \$2,963 which compares favourably to average rates in 2019/20 of \$2,980, a reduction of 0.06%.
- The proposed Differential Rates for 2020/21 were advertised on 1st June 2020 and public submissions were invited. No public submissions have been received.
- The majority of fees and charges have remained at the same levels as were set in 2020/21, the exceptions are those relate to 3rd party contracts. Total revenue for parking is expected to decline due to the City's COVID-19 response.
- Interest income is expected to decrease in 2020/21 due to the impact of the global economy and in particular the low interest rate environment.
- No additional borrowings have been included in the 2020/21 budget and the City continues to pay down debt and not to take advantage of the Response Orders' option to delay repayment of debt.

Overview of Operational Expenditure

Operational Budget

Approximately 70% of all operational spend is non-discretionary, meaning that the City has existing services, contracts in place, or statutory commitments to those expenses and must bear the increases in these areas, for example: given recent events including the catastrophic bush fire season and the COVID-19 pandemic it is predicted that insurance premiums across the board will increase. As discussed earlier in this report, each item of operational expenditure is closely monitored and justified by the CEO and Executive Team with a focus on;

- realising operational efficiencies
- service reviews.
- greater transparency in resource allocation decisions;
- value for money analysis and
- accountability for use of resources.
- employee cost efficiencies resulting in savings for the coming financial year will continue to be identified wherever possible.

The operational budget contains several planning related projects necessitated by the implementation of the new planning scheme e.g. the Nedlands Town Centre Precinct Plan, the Broadway, and Waratah Precinct Plans. Budgets have been reduced for several business units for 2020/21 except for staffing related to planning and associated flow on functions (building and environmental health), which accounts for an addition to staffing.

Some of the initiatives included in our budget development include:

- Local Planning Scheme 3 initiatives.
- Underground Power – continuing design on the remaining lots in the City, subject to a further Council report in July.
- Business improvement initiatives – ensuring that our processes are as efficient as possible and aligned to policy;
- Regular business unit reviews, to match community demand
- Strategic Recreation Plan – continuation of the work commenced in 2019/20
- Master Planning – funds have been set aside to fund a Master Plan which is likely to eventuate as a result of the Strategic Recreation Plan outcomes
- Community Plan
- Land Investment Strategy; and
- Service reviews – in particular those that have been impacted by changing environmental factors.

The most recent formal consideration of WALGA membership by Council, was at its 28 November 2017 Ordinary Meeting of Council, where a notice of motion to re-join WALGA was lost. It has therefore been 2 years and 7 months since Council has formally considered its position on this matter. The impetus for including this in the 20/21 budget report is primarily driven by the fact that the Local Government Insurance Scheme is likely to offer significant savings when the City's insurance is put to the market this year, and a pre-condition for accessing those savings is membership of WALGA. When insurances were tested in the market last year the LGIS tender offered potential annual savings of more than \$100,000 (after membership costs) over the nearest alternative tender. Beyond the potential financial incentive to join WALGA, Council may consider the following:

- is an organisation whose membership is made up entirely of councillors
- WALGA provides a platform for advocacy to the State and Federal Government
- WALGA has a simplified and legislatively protected panel procurement system, allowing for easier access to the open marketplace for goods and services
- WALGA provides advice to local governments, unlike the Department of Local Government which does not have the capacity to do so.

Overview of Capital Expenditure

During the 2020/21, the City will be investing \$7.89M (including incomplete / in-progress projects carried forward from 2019/20 of \$0.99) in capital projects.

The 2028 Strategic Community Plan identified that the community remains concerned about the City's deteriorating assets, and that corrective action must take place to ensure the community's vision can be realised. The budgeted capital program recognises those concerns and includes several key projects consistent with our stated goal of bringing infrastructure to a condition of 'good' within 13 years.

The capital works are partially funded through the following sources:

- a transfer from Reserves of \$435,200
- grants and contributions of \$2.18M

Capital Program

	\$ M
Footpath Rehabilitation	\$1.09
Road Rehabilitation	\$0.85
Drainage Rehabilitation	\$0.12
Grant Funded Projects	\$3.12
Building Construction	\$0.57
Major Projects	\$0.09
Parks & Reserves Construction	\$0.72
Plant & Equipment	\$0.17
ICT	\$1.19
Furniture & Equipment	\$0.001
Total for 20/21	\$7.89

Key Projects for 2020/2021

	\$ M
Continuation of footpath rehabilitation on sections of Stirling Highway	\$0.58
Design for drainage infrastructure upgrades on Government Road & Dalkeith Road to avoid local flooding and facilitate new laneway construction	\$0.12
Brockway Road Lemnos to Underwood Shared Path Stage 1	\$0.42
Safe Active Streets Project Stage-2 (Dalkeith to Rockton Road)	\$0.90
Nedlands Golf Club Greenkeeper Shed	\$0.05
Parks Projects	
• Upgrade Hamilton park Softfall and Shade Sails	\$0.05 \$0.03

<ul style="list-style-type: none"> • Bishop Road Reserve access improvements to River Foreshore • Cruickshank Reserve Passive recreation upgrade adjacent to Tennis Court 	\$0.02
Replacement Finance System	\$0.75
Total for 20/21	\$2.92

The requirement for the \$750,000 is for the replacement of our current and dated finance/human resource and budgeting capabilities, which has been identified as a representing a key risk by the Audit and Risk Committee.

This will prove to be a major exercise as it will consist of several components:

- Identification of a solution to meet our needs
- Data Cleaning and Migration to the new solution
- Temporary resourcing so that staff can be engaged in implementation and learning the new systems
- Cost of the new solutions, then the associated annual maintenance and support.

We will be approaching the market in a different manner looking to achieve an outcome and not looking to just replace like for like. Buying like for like creates challenges as the organisations work to show off features and functions forgetting the outcomes. In approaching the market with our agreed outcomes, we can obtain a better result and more effective solution that meet our needs.

The deficiencies of our current system have been the subject of several important Audit issues which will be fully addressed going forward.

Reserves

The main purpose of establishing cash backed Reserve funds is to strategically accumulate funds for known future capital project initiatives and to smooth the rating impact of funding for major, multi-year capital projects.

In addition to the existing cash backed Reserves which have specific purposes and identified timelines for the use of accumulated funds, the City has, is recommending the establishment of a new reserve as follows:

Reserve	Purpose
Lawler Park Infrastructure	This reserve is established to receive a donation from the Hackett Civic Association to fund the specific requests of the Association within Lawler Park, the specific request are for covered seating, an item of exercise equipment and a plaque acknowledging the donation.

Borrowings

The City of Nedlands does not intend to take out any new borrowings in 2020/21. Borrowings outstanding at 2020/21 year end are estimated to be approx. \$4.1m

The City has actively adopted a prudent approach to borrowings not only to minimise its exposure but to effectively gear up for future projects of a significant nature outlined in the Long-Term Financial Plan.

Budget Ratios

The City's Financial Ratios and Budget Ratios for the past two years are presented below shown below.

Budget Ratios			
	2020/21	2020/21	2019/20
	Target	Budget	Actual
Current Ratio	0.80 - 1.10	0.93	0.99
Operating Surplus	0.01 or -0.15 (UGP)	0.05	0.09
Funds After Operations	0.01	0.25	0.24
Own source revenue coverage ratio	0.4	1.00	1.03
PPE	N/A	(0.85)	0.06
Infrastructure	N/A	3.27	4.32
Asset sustainability ratio	1.1	1.50	1.44
Asset consumption ratio	0.6	0.59	0.59
Cash Reserves	N/A	0.36	0.24
Borrowings	<0.5	0.17	0.23
Debt Servicing	2.0 - 1.8	3.24	3.95
Average Rates (GRV)	N/A	\$2,963	\$2,980

The Operational Guidelines (see attachment 5) provide recommended minimum standards for the various ratios. These are guidelines and the City is able to work outside of the standard ratios providing it does so with its overall financial health in hand and with a plan to return to the standards in future. The 2020/21 Budget combined with the COVID-19 emergency is a time when it is appropriate to consider the minimum ratios that the City should adhere to in order to ensure the City maintains financial viability, while supporting the Statement of Principles and has such set itself targets in April 2020. Additional ratios and metrics have been included to the normally presented financial ratios to provide a more fulsome overview of the financial position of the City.

Liquidity (Current) Ratio

Liquidity refers to how quickly and cheaply an asset can be converted into cash. This ratio provides information on the ability of a local government to meet its short-term financial obligations out of unrestricted current assets.

The Standard is met at 1.0, or 100%. The proposed Liquidity Ratio is 1.10, or 0.80 if borrowing for underground power.

Operating Surplus Ratio (or Financial Performance Ratio)

If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

The basic standard is met at 0.01 to 0.15. The standard is advanced at >0.15 . The proposed standard is 0.01, or -0.15 in the event of funding underground power.

Funds After Operations

An indicator of the objective that the local government should generate a surplus of rate revenue plus untied grants after meeting operating outflows for the purpose of contributing to its capital program and financing activity. An increasing ratio over time suggests an improvement in the local government's overall capacity to fund capital acquisitions and support its financing activities.

Measured as a percentage of general funds provides an indication of the size of the surplus relevant to the local government's discretionary revenue.

The basic standard is met at >0.01 .

Own Source Revenue Coverage Ratio (Coverage Ratio)

A local government's ability to cover its costs through its own taxing and revenue efforts.

The basic standard is met at 0.40 to 0.60. The intermediate standard is met at >0.6 to 0.9. The advanced standard is met at >0.9 . The proposed standard is 0.40.

PPE (Property Plant & Equipment)

An indicator of the objective that the value of local government fixed assets (after depreciation) should at least keep pace with inflation over time. An improving average ratio (after allowing for the impact of inflation on valuations) indicates the local movement is increasing its PPE asset stock which may indicate a capacity to maintain and improve service levels.

The ratio for 2020/21 is affected negatively by the disposal of a property worth \$3.3m thereby reducing the written down value of PPE compared to 2019/20.

Infrastructure

An indicator of the objective that the value of local government fixed assets (after depreciation) should at least keep pace with inflation over time. An improving average ratio (after allowing for the impact of inflation on valuations) indicates the local movement is increasing its Infrastructure asset stock which may indicate a capacity to maintain and improve service levels.

The reducing ratio is due to lower level of infrastructure capital works program budgeted in 2020/21.

Asset Sustainability Ratio (ASR)

This ratio approximates the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded.

The standard is met at 0.90. The standard is improving at 0.90 to 1.10. The proposed standard is 1.10.

Asset Consumption Ratio (ACR)

This ratio seeks to highlight the aged condition of a local government's stock of physical assets. If a local government is responsibly maintaining and renewing / replacing its assets in accordance with a well prepared asset management plan, then the fact that its Asset Consumption Ratio may be relatively low and/or declining should not be cause for concern – providing it is operating sustainably.

The basic standard is met at 0.50 to <0.60. The standard is improving at 0.60 to 0.75. The proposed Asset Consumption Ratio is 0.6.

Cash reserves

An indicator of the level of cash reserves available to the local government to fund future activities. An increasing ratio suggests the local government has an improved capacity to fund capital acquisitions and support financing activities.

Borrowings

An indicator of the level of principal on past borrowings owed by the local government to external parties. An increasing ratio over time suggests the local government is using borrowings to fund capital acquisitions which will require repayment in future periods.

The basic standard is met at <0.5.

Debt Service Cover Ratio

A local government's ability to service debt is measured by the 'Debt Service Cover Ratio'. This is the measurement of a local government's ability to produce enough cash to cover its debt payments.

The basic standard is met at 2.0 to <5.0. The standard is advanced at >5.0.

The proposed standard is 2.0 or 1.8 if borrowing for underground power. The main impact being the recognition of the owners' portion of short-term borrowings for the underground power project as a liability on the City's balance sheet.

The City is in the fortunate position of having a strong debt servicing capacity. This will allow us to consider adding debt to undertake projects such as the underground power or other stimulus projects that may arise. It may also allow consideration of support to worthwhile community group projects.

Average Rates (non-minimum)

An indicator of the average rate revenue per assessment for the period. An analysis of the change in average rates over multiple periods can help assess the impact changes in rating policy is having on ratepayer's contribution levels over time.

Key Relevant Previous Council Decisions:

- Adoption of the City's Corporate Business Plan 2014 to 2018 at its meeting of 20 June 2013.
- Adoption of the City's Strategic Community Plan "Nedlands 2028" at its meeting of 22 May 2018.
- Adoption of the City's COVID Response at its Special Council Meeting 14 April 2020.

Conclusion

The 2020/21 budget has been prepared in conjunction with the Corporate Business Plan, the COVID-19 Response Order supports a 0.0% rate increase.

Consultation

Required by legislation:

Yes

No

Required by City of Nedlands policy:

Yes

No

As required by the *Local Government Act 1995*, the City advertised proposed differential rates on 01 June 2020, inviting comments over a period of 21 days. The advertised rates proposed a 0.0% increase in rates revenue compared to 2019/20.

In building its budget the City takes the requests from the community throughout the year and presents the information to Councillors at briefing sessions. Councillors also bring feedback from the Community to the briefing sessions. This process captures the communities concerns relative to the immediate and ongoing needs in relation to services the City is able to provide. This process is more comprehensive and in-depth mechanism for garnering community feedback on budgetary issues that matter to the community than a single annual request for feedback.

Strategic Implications

How well does it fit with our strategic direction?

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."

The adoption of the annual budget addresses the operations and programs of the City of Nedlands as identified in the context of our 10-year Financial Plan and the five-year capital works programme.

Who benefits?

The 2020/21 budget has been developed with the interests of the Community in mind, it strives to achieve the right balance of capital investment and financial responsibility.

Does it involve a tolerable risk?

Financial risk assessments have been incorporated in decision making around the preparation of the 2020/21 Budget, the biggest risk is the potential for a slowdown in rate payments due to prevailing economic conditions. Cash Flow Management is key to mitigating this risk.

A risk management approach has been applied throughout the preparation of the 2020/21 Annual Budget to ensure the ongoing maintenance, upgrade or replacement of the City's buildings and infrastructure and other assets. A stronger focus on Asset Management is also improving the City's ability to assess and deliver its future capital and maintenance needs.

Do we have the information we need?

The draft 2020/21 Annual Budget has been considered in stages over the past 3 months. Councillors have reviewed proposals presented by Administration at a series of budget workshops held in April, May and June.

Budget/ Financial Implications

Can we afford it?

The 20/21 budget has been drafted:

- with a focus on maintaining capitals works for renewal purposes and to continue to support economic activity; and
- based on no overall increase of cost to the ratepayer for the rates and waste service charges.

Affordability in the 20/21 budget development will be guided through the application of the financial ratios and are dealt with earlier in this report. For easier understanding the Department of Local Government and Communities Operational Guidelines on Financial Ratios are provided in Attachment 5.

How does the option impact upon rates?

This budget has a 0% impact upon rates revenue increase for 2020/21.

CITY OF NEDLANDS

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

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

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	24,247,233	24,247,000	24,144,574
Operating grants, subsidies and contributions	10(a)	1,720,700	2,233,928	1,845,710
Fees and charges	9	6,648,238	6,606,746	7,071,447
Service charges	1(f)	0	(218,962)	280,747
Interest earnings	12(a)	449,000	472,813	648,000
Other revenue	12(b)	513,831	552,204	297,720
		33,579,002	33,893,729	34,288,198
Expenses				
Employee costs		(14,250,798)	(13,829,266)	(14,007,534)
Materials and contracts		(10,964,036)	(10,262,866)	(9,719,311)
Utility charges		(889,500)	(864,350)	(889,350)
Depreciation on non-current assets	5	(4,446,300)	(4,238,138)	(4,378,000)
Interest expenses	12(d)	(173,480)	(240,954)	(238,615)
Insurance expenses		(354,067)	(343,470)	(355,975)
Other expenditure		(882,852)	(978,301)	(902,851)
		(31,961,033)	(30,757,345)	(30,491,636)
Subtotal		1,617,969	3,136,384	3,796,562
Non-operating grants, subsidies and contributions	10(b)	2,180,879	1,956,294	4,640,042
Profit on asset disposals	4(b)	182	77,691	43,228
Loss on asset disposals	4(b)	(30,316)	(24,217)	(108,448)
		2,150,745	2,009,768	4,574,822
Net result		3,768,714	5,146,152	8,371,384
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,768,714	5,146,152	8,371,384

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

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (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.

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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

Item 6 - Attachment 1

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		255,881	201,427	338,820
General purpose funding		25,171,233	25,641,291	25,285,574
Law, order, public safety		282,500	305,350	504,500
Health		88,000	120,200	138,000
Education and welfare		1,798,300	1,910,600	1,808,210
Community amenities		4,002,954	4,088,478	3,883,047
Recreation and culture		735,350	678,210	757,450
Transport		159,818	82,309	542,972
Economic services		1,027,184	946,535	943,650
Other property and services		57,782	(80,671)	85,975
		33,579,002	33,893,729	34,288,198
Expenses excluding finance costs	4(a),5,12(c),(e),(f)			
Governance		(3,710,234)	(2,948,497)	(3,121,658)
General purpose funding		(395,253)	(451,055)	(403,590)
Law, order, public safety		(983,399)	(1,001,752)	(1,002,754)
Health		(756,523)	(687,249)	(694,366)
Education and welfare		(2,389,187)	(2,401,785)	(2,462,024)
Community amenities		(5,667,480)	(5,085,810)	(4,849,225)
Recreation and culture		(8,284,016)	(8,714,600)	(8,797,805)
Transport		(4,523,684)	(4,420,773)	(3,474,393)
Economic services		(4,769,439)	(4,792,639)	(4,916,703)
Other property and services		(308,338)	(12,231)	(530,503)
		(31,787,553)	(30,516,391)	(30,253,021)
Finance costs	6(a),7,12(d)			
General purpose funding		(171,221)	(238,272)	(235,933)
Community amenities		(2,259)	(2,682)	(2,682)
		(173,480)	(240,954)	(238,615)
Subtotal		1,617,969	3,136,384	3,796,562
Non-operating grants, subsidies and contributions	10(b)	2,180,879	1,956,294	4,640,042
Profit on disposal of assets	4(b)	182	77,691	43,228
(Loss) on disposal of assets	4(b)	(30,316)	(24,217)	(108,448)
		2,150,745	2,009,768	4,574,822
Net result		3,768,714	5,146,152	8,371,384
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,768,714	5,146,152	8,371,384

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

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
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

Item 6 - Attachment 1

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
		997,619	1,343,592	1,703,203
		997,619	1,343,592	1,703,203
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	10(a)	1,720,700	2,233,928	1,845,710
Fees and charges	9	6,648,238	6,606,746	7,071,447
Service charges	1(f)	0	(218,962)	280,747
Interest earnings	12(a)	449,000	472,813	648,000
Other revenue	12(b)	513,831	552,204	297,720
Profit on asset disposals	4(b)	182	77,691	43,228
		9,331,951	9,724,420	10,186,852
Expenditure from operating activities				
Employee costs		(14,250,798)	(13,829,266)	(14,007,534)
Materials and contracts		(10,964,036)	(10,262,866)	(9,719,370)
Utility charges		(889,500)	(864,350)	(889,350)
Depreciation on non-current assets	5	(4,446,300)	(4,238,138)	(4,378,000)
Interest expenses	12(d)	(173,480)	(240,954)	(238,615)
Insurance expenses		(354,067)	(343,470)	(355,975)
Other expenditure		(882,852)	(978,301)	(902,851)
Loss on asset disposals	4(b)	(30,316)	(24,217)	(108,448)
		(31,991,349)	(30,781,562)	(30,600,143)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (a)(i)	4,476,434	4,184,664	3,849,883
Amount attributable to operating activities		(17,185,345)	(15,528,886)	(14,860,205)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	2,180,879	1,956,294	4,640,042
Purchase property, plant and equipment	4(a)	(1,943,660)	(2,067,783)	(2,854,676)
Purchase and construction of infrastructure	4(a)	(5,946,347)	(6,548,969)	(9,947,698)
Proceeds from disposal of assets	4(b)	3,411,163	513,577	491,636
Proceeds from self supporting loans	6(a)	17,500	10,183	13,630
Amount attributable to investing activities		(2,280,465)	(6,136,698)	(7,657,066)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,750,166)	(1,691,065)	(1,691,065)
Principal elements of finance lease payments	6	(38,987)	(66,835)	0
Transfers to cash backed reserves (restricted assets)	8(a)	(4,512,430)	(2,376,830)	(1,768,566)
Transfers from cash backed reserves (restricted assets)	8(a)	1,537,705	2,550,933	1,856,862
Amount attributable to financing activities		(4,763,878)	(1,583,797)	(1,602,769)
Budgeted deficiency before general rates		(24,229,688)	(23,249,381)	(24,120,040)
Estimated amount to be raised from general rates	1(a)	24,247,233	24,247,000	24,144,574
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	17,545	997,619	24,534

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 2021

Item 6 - Attachment 1

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		24,497,464	23,923,778	24,114,074
Operating grants, subsidies and contributions		1,306,059	3,043,321	1,845,710
Fees and charges		6,648,238	6,606,746	7,031,447
Service charges		0	(218,962)	330,747
Interest earnings		449,000	472,813	648,000
Goods and services tax		2,270,000	2,170,193	2,020,000
Other revenue		513,831	552,204	297,720
		35,684,592	36,550,093	36,287,698
Payments				
Employee costs		(14,050,799)	(13,758,377)	(13,937,534)
Materials and contracts		(10,922,948)	(9,450,511)	(9,520,561)
Utility charges		(889,500)	(864,350)	(889,350)
Interest expenses		(175,980)	(263,622)	(238,615)
Insurance expenses		(354,067)	(343,470)	(355,975)
Goods and services tax		(2,300,000)	(2,000,000)	(2,000,000)
Other expenditure		(882,852)	(978,301)	(902,851)
		(29,576,146)	(27,658,631)	(27,844,886)
Net cash provided by (used in) operating activities	3	6,108,446	8,891,462	8,442,812
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,943,660)	(2,067,783)	(2,854,676)
Payments for construction of infrastructure	4(a)	(5,946,347)	(6,548,969)	(9,947,698)
Non-operating grants, subsidies and contributions	10(b)	2,180,879	1,956,294	4,640,042
Proceeds from sale of plant and equipment	4(b)	3,411,163	513,577	491,636
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	17,500	10,183	13,630
Net cash provided by (used in) investing activities		(2,280,465)	(6,136,698)	(7,657,066)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(1,750,166)	(1,691,065)	(1,691,065)
Principal elements of lease payments	7	(38,987)	(66,835)	
Net cash provided by (used in) financing activities		(1,789,153)	(1,757,900)	(1,691,065)
Net increase (decrease) in cash held		2,038,828	996,864	(905,319)
Cash at beginning of year		9,167,287	8,170,423	11,274,862
Cash and cash equivalents at the end of the year	3	11,206,115	9,167,287	10,369,543

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

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Residential	0.06558	6,778	268,003,889	17,575,695	100,000	0	17,675,695	17,795,443	17,694,250
Residential Vacant	0.08220	120	6,897,600	566,983	0	0	566,983	560,468	561,984
Non- Residential	0.07314	383	45,495,650	3,327,552	0	0	3,327,552	3,341,506	3,364,804
Sub-Totals		7,281	320,397,139	21,470,230	100,000	0	21,570,230	21,697,417	21,621,038
Minimum									
Minimum payment									
Residential	1,484	1,537	28,895,100	2,280,908	0	0	2,280,908	2,182,964	2,190,384
Residential Vacant	1,968	71	1,335,150	139,728	0	0	139,728	248,539	82,656
Non- Residential	1,957	131	2,320,511	256,367	0	0	256,367	118,080	250,496
Sub-Totals		1,739	32,550,761	2,677,003	0	0	2,677,003	2,549,583	2,523,536
		9,020	352,947,900	24,147,233	100,000	0	24,247,233	24,247,000	24,144,574
Discounts (Refer note 1(g))							0	0	0
Concessions (Refer note 1(g))							0	0	0
Total rates							24,247,233	24,247,000	24,144,574

All land (other than exempt land) in the City of Nedlands is rated according to its Gross Rental Value (GRV) in the City

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. 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	1/09/2020	\$0.00	0.00%	8.00%
Option two				
First instalment	1/09/2020	\$0.00	0.00%	0.00%
Second Instalment	2/11/2020	\$16.00	5.50%	8.00%
Third Instalment	21/01/2021	\$16.00	5.50%	8.00%
Fourth Instalment	29/03/2021	\$16.00	5.50%	8.00%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	95,000	95,000	100,000
Instalment plan interest earned	116,000	114,813	120,000
Unpaid rates and service charge interest earned	58,000	78,000	83,000
	269,000	287,813	303,000

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	Properties within the city boundaries with a predominant residential use with a dwelling located on the land. 75.14% of properties within the city are in this category.	This rate is to contribute to service desired by the community.	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Vacant Residential	Vacant land located within the city boundaries excepting land with a commercial/industrial land use 1.33% of properties within the city are in this category.	This rate is to contribute to service desired by the community.	The higher rate on vacant land reflects both to encourage development and avoid land banking.
GRV Non-residential	Properties used for commercial industrial purpose. 4.25% of properties within the city are in this category.	The objective is to raise additional revenue to contribute toward higher costs associated with commercial/industrial activity.	The higher rate reflects the greater base standard of infrastructure and services due to increased volumes of people and vehicle traffic.

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Residential	Properties within the city boundaries with a predominant residential use with a dwelling located on the land. 17.04% of properties within the city are in this category.	This rate is considered the minimum contribution by residential for basic services and infrastructure.	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Vacant Residential	Vacant land located within the city boundaries excepting land with a commercial/industrial land use. 0.79% of properties within the city are in this category.	This rate is considered the minimum contribution for vacant residential basic services and infrastructure.	The higher rate on vacant land reflects both to encourage development and avoid land banking.
GRV Non-residential	Properties used for commercial industrial purpose 1.45% of properties within the city are in this category.	This rate is considered the minimum contribution by non-residential for basic services and infrastructure.	The higher rate reflects the greater base standard of infrastructure and services due to increased volumes of people and vehicle traffic.

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Variation in Adopted Differential Rates to Local Public Notice

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
Residential	0.06618	0.06558	Minimal differences arising from receipt of some GRV after the advertisement date.
Residential Vacant	0.08201	0.08220	
Non- Residential	0.07318	0.07314	
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
Residential	1,484	1,484	No difference
Residential Vacant	1,968	1,968	
Non- Residential	1,957	1,957	

(e) Specified Area Rate

The City did not raise specified area rates for the year ended 30 June 2021.

(f) Service Charges

The City did not raise service charges for the year ended 30 June 2021. A refund has been received from Western Power in 2019/20 which will be partially distributed to the affected property owners.

(g) Rates Discounts, Waivers or concessions

The City does not anticipate any rates discounts, waivers or concessions for the year ended 30 June 2021.

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (182)	(77,691)	(43,228)
Less: Movement in contract liabilities associated with restricted cash	0	0	910
Add: Loss on disposal of assets	4(b) 30,316	24,217	108,448
Add: Change in accounting policies	0	0	(594,247)
Add: Depreciation on assets	5 4,446,300	4,238,138	4,378,000
Non cash amounts excluded from operating activities	4,476,434	4,184,664	3,849,883
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (4,035,498)	(1,060,772)	(5,535,281)
Less: Financial assets - restricted	3 (4,860,495)	(4,860,495)	0
Less: Current assets not expected to be received at end of year			
- current portion of self supporting loans receivable	(15,000)	(14,053)	(14,053)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	1,408,065	1,753,065	1,750,166
- Current portion of lease liabilities	0	38,987	0
- Employee benefit provisions	0	0	35,020
Add: Movement in provisions between current and non-current provisions	(70,590)	(22,917)	
Total adjustments to net current assets	(7,573,518)	(4,166,185)	(3,764,148)

2 (a). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	7,170,617	7,337,881	4,834,262
Cash and cash equivalents - restricted				
Cash backed reserves	3	4,035,498	1,060,772	5,535,281
Unspent grants, subsidies and contributions	10	0	768,634	0
Financial assets - unrestricted		15,000	17,500	0
Financial assets - restricted	3	4,860,495	4,860,495	0
Receivables		1,064,240	1,607,342	1,284,701
Inventories		15,729	18,229	12,000
		17,161,579	15,670,853	11,666,244
Less: current liabilities				
Trade and other payables		(5,616,803)	(5,600,715)	(3,607,041)
Contract liabilities		0	(768,634)	0
Lease liabilities		0	(38,987)	0
Long term borrowings		(1,408,065)	(1,753,065)	(1,750,166)
Provisions		(2,545,648)	(2,345,648)	(2,520,355)
		(9,570,516)	(10,507,049)	(7,877,562)
Net current assets		7,591,063	5,163,804	3,788,682
Less: Total adjustments to net current assets	2 (a)(ii)	(7,573,518)	(4,166,185)	(3,764,148)
Closing funding surplus / (deficit)		17,545	997,619	24,534

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City of Nedlands becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

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

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

INVENTORIES

General

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

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

SUPERANNUATION

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

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

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.

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	6,468,958	4,430,130	4,834,262
Term deposits	4,737,157	4,737,157	5,535,281
	11,206,115	9,167,287	10,369,543
- Unrestricted cash and cash equivalents	7,170,617	7,337,881	4,834,262
- Restricted cash and cash equivalents	4,035,498	1,829,406	5,535,281
	11,206,115	9,167,287	10,369,543
- Restricted financial assets at amortised cost - term deposits	4,860,495	4,860,495	0
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:			
Plant Replacement Reserve	0	34,851	34,902
City Development Reserve	79,021	276,258	276,770
North Street Reserve	183,435	379,639	380,298
Welfare Reserve	704,166	697,194	503,672
Service Reserve	214,885	212,757	212,781
Insurance Reserve	66,359	65,702	65,720
Waste Management Reserve	1,197,670	1,086,802	1,088,913
Building Replacement Reserve	681,757	750,106	762,018
Swanbourne Development Reserve	136,668	135,315	135,603
Public Art Reserve	95,330	94,386	52,327
Business System Reserve	558,337	552,809	352,789
All Abilities Play Space	312,671	277,496	266,583
Major Projects	3,907,855	580,884	854,647
Underground Power projects	757,839	777,068	548,258
Unspent grants, subsidies and contributions	10 0	768,634	0
	8,895,993	6,689,901	5,535,281
Reconciliation of net cash provided by operating activities to net result			
Net result	3,768,714	5,146,152	8,371,384
Depreciation	5 4,446,300	4,238,138	4,378,000
(Profit)/loss on sale of asset	4(b) 30,134	(53,474)	65,220
(Increase)/decrease in receivables	544,224	820,268	(500)
(Increase)/decrease in inventories	2,500	(2,502)	(2,000)
Increase/(decrease) in payables	16,088	818,453	210,750
Increase/(decrease) in contract liabilities	(768,634)	(190,168)	0
Increase/(decrease) in employee provisions	250,000	70,889	60,000
Non-operating grants, subsidies and contributions	(2,180,879)	(1,956,294)	(4,640,042)
Net cash from operating activities	6,108,447	8,891,462	8,442,812

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program				2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>							
Buildings - non-specialised	0	0	0	0	0	74,690	51,162
Buildings - specialised	214,500	360,160	0	0	574,660	1,011,103	1,358,000
Furniture and equipment	1,200,000	0	0	0	1,200,000	113,955	474,514
Plant and equipment	0	0	0	169,000	169,000	868,035	971,000
	1,414,500	360,160	0	169,000	1,943,660	2,067,783	2,854,676
<i>Infrastructure</i>							
Infrastructure - Roads	0	0	3,934,529	0	3,934,529	4,082,841	6,956,761
Infrastructure - Footpaths	0	0	1,087,765	0	1,087,765	391,493	271,365
Infrastructure - Drainage	0	0	119,838	0	119,838	80,189	376,458
Infrastructure - Street Furniture	0	0	0	0	0	57,507	45,000
Infrastructure - Parks, Gardens and Reserves	0	804,215	0	0	804,215	1,936,939	2,298,115
	0	804,215	5,142,132	0	5,946,347	6,548,969	9,947,698
<i>Right of use assets</i>							
Right of use - plant and equipment	0	0	0	0	0	105,822	0
	0	0	0	0	0	105,822	0
Total acquisitions	1,414,500	1,164,375	5,142,132	169,000	7,890,007	8,722,574	12,802,374

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

SIGNIFICANT 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.

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	3,036,000	3,036,000	0	0	274	0	0	(274)	0	0	0	0
Education and welfare	285,162	285,162	0	0	0	0	0	0	0	0	0	0
Recreation and culture		0	0	0	379	1	0	(378)	0	0	0	0
Other property and services	120,135	90,001	182	(30,316)	459,451	513,577	77,691	(23,565)	556,856	491,636	43,228	(108,448)
	3,441,297	3,411,163	182	(30,316)	460,104	513,578	77,691	(24,217)	556,856	491,636	43,228	(108,448)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	3,036,000	3,036,000	0	0	0	0	0	0	0	0	0	0
Land - vested in and under the control of council	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	285,162	285,162	0	0	0	0	0	0	0	0	0	0
Furniture and equipment		0			653	0	0	(653)	0	0	0	0
Plant and equipment	120,135	90,001	182	(30,316)	459,451	513,577	77,691	(23,565)	556,856	491,636	43,228	(108,448)
	3,441,297	3,411,163	182	(30,316)	460,103	513,577	77,691	(24,217)	556,856	491,636	43,228	(108,448)

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

SIGNIFICANT ACCOUNTING POLICIES

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.

5. ASSET DEPRECIATION

By Program

Governance
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
	308,800	303,900	184,700
	6,500	6,500	6,500
	7,100	29,200	29,200
	200	200	200
	761,000	710,000	725,000
	2,275,400	2,132,938	2,057,500
	747,600	732,700	764,900
	339,700	322,700	610,000
	4,446,300	4,238,138	4,378,000
	48,000	48,000	47,700
	833,500	814,300	877,200
	226,100	196,100	95,200
	342,200	346,200	655,000
	1,266,100	1,140,109	1,163,700
	412,100	400,119	413,500
	385,200	383,123	260,300
	151,000	149,787	160,100
	741,700	693,500	705,300
	40,400	66,900	0
	4,446,300	4,238,138	4,378,000

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Street Furniture
Infrastructure - Parks, Gardens and Reserves
Right of use - plant and equipment

SIGNIFICANT 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	29 Years
Buildings - specialised	29 Years
Furniture and equipment	10 Years
Plant and equipment	5 Years
Infrastructure - Roads	98 Years
Infrastructure - Footpaths	78 Years
Infrastructure - Drainage	120 Years
Infrastructure - Street Furniture	76 Years
Infrastructure - Parks, Gardens and Reserves	62 Years
Right of use - land	Based on the remaining period of lease
Right of use - plant and equipment	Based on the remaining period of lease

AMORTISATION

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

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON 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	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Principal	Principal
				1 July 2020	New	Repayments	outstanding	Repayments	1 July 2019	New	Repayments	30 June 2020	Repayments	1 July 2019	New	Repayments	30 June 2020	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																			
Underground Power (CON)	187	WATC	2.64%	1,831,084	0	(650,570)	1,180,514	41,935	2,464,759	0	(633,675)	1,831,084	58,831	2,464,759	0	(633,675)	1,831,084	58,831	
Underground Power (W.Hollywood Res)	188	WATC	3.07%	578,626	0	(64,909)	513,717	17,764	645,499	0	(66,873)	578,626	18,277	645,499	0	(66,873)	578,626	18,277	
Underground Power (Alfred & MTC Res)	189	WATC	3.07%	84,512	0	(9,480)	75,032	2,595	94,279	0	(9,767)	84,512	2,669	94,279	0	(9,767)	84,512	2,669	
Underground Power (Alderbury Res)	190	WATC	3.07%	60,019	0	(6,733)	53,286	1,842	66,956	0	(6,937)	60,019	1,896	66,956	0	(6,937)	60,019	1,896	
Recreation and culture																			
Building Infrastructures	181	WATC	5.91%	256,766	0	(256,766)	0	7,320	498,901	0	(242,135)	256,766	24,184	498,901	0	(242,135)	256,766	24,184	
Building Infrastructures	182	WATC	4.67%	398,479	0	(262,557)	135,922	14,055	649,125	0	(250,646)	398,479	25,967	649,125	0	(250,646)	398,479	25,967	
Building Infrastructures	183	WATC	2.80%	871,357	0	(164,751)	706,606	22,134	1,031,607	0	(160,250)	871,357	27,018	1,031,607	0	(160,250)	871,357	27,018	
Building Infrastructures	184	WATC	3.12%	791,286	0	(133,996)	657,290	22,434	921,181	0	(129,895)	791,286	27,231	921,181	0	(129,895)	791,286	27,231	
Building Infrastructures	185	WATC	3.12%	374,498	0	(63,417)	311,081	10,577	435,974	0	(61,476)	374,498	12,888	435,974	0	(61,476)	374,498	12,888	
Transport																			
Road Infrastructures	179	WATC	6.04%	539,211	0	(122,934)	416,277	29,200	654,992	0	(115,781)	539,211	36,972	654,992	0	(115,781)	539,211	36,972	
				5,785,838	0	(1,736,113)	4,049,725	169,856	7,463,273	0	(1,677,435)	5,785,838	235,933	7,463,273	0	(1,677,435)	5,785,838	235,933	
				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Community amenities																			
Dalkeith Bowling Club	186	WATC	0.00%	78,815	0	(14,053)	64,762	2,259	92,445	0	(13,630)	78,815	2,682	92,445	0	(13,630)	78,815	2,682	
				78,815	0	(14,053)	64,762	2,259	92,445	0	(13,630)	78,815	2,682	92,445	0	(13,630)	78,815	2,682	
				5,864,653	0	(1,750,166)	4,114,487	172,115	7,555,718	0	(1,691,065)	5,864,653	238,615	7,555,718	0	(1,691,065)	5,864,653	238,615	

Loans 179, 181, 182, 183, 184, 185, and 187 are financed by general purpose revenue.
Loans 188, 189 and, 190 are financed by service charge revenue.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The City does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	130,000	130,000	130,000
Credit card balance at balance date	(5,000)	(5,000)	(5,000)
Total amount of credit unused	125,000	125,000	125,000
Loan facilities			
Loan facilities in use at balance date	4,114,487	5,864,653	5,864,653
Unused loan facilities at balance date	0	0	0

SIGNIFICANT 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 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2020/21	Budget	2020/21	Actual	2019/20	Actual	Actual	2019/20	Budget	2019/20	Budget	Budget	2019/20	Budget	2019/20
					Lease Principal 1 July 2020	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2021		Lease Interest Repayments	Principal 1 July 2019	Actual New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2020	Lease Interest repayments	Principal 1 July 2019	Budget New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2020	Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services		Fuji Xerox Australia Pty. Limited																		
Printers			3.5%	127 months	38,987	0	(38,987)	0	1,365	105,822	0	(66,835)	38,987	2,339	0	0	0	0	0	0
					38,987	0	(38,987)	0	1,365	105,822	0	(66,835)	38,987	2,339	0	0	0	0	0	0

SIGNIFICANT 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.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Plant Replacement Reserve	\$ 34,851	\$ 349	\$ (35,200)	\$ 0	\$ 34,000	\$ 851	\$	\$ 34,851	\$ 34,051	\$ 851	\$ 0	\$ 34,902
(b) City Development Reserve	276,258	2,763	(200,000)	79,021	367,069	9,190	(100,000)	276,258	367,580	9,190	(100,000)	276,770
(c) North Street Reserve	379,639	3,796	(200,000)	183,435	760,607	19,032	(400,000)	379,639	761,266	19,032	(400,000)	380,298
(d) Welfare Reserve	697,194	6,972	0	704,166	484,909	212,285	0	697,194	491,387	12,285	0	503,672
(e) Service Reserve	212,757	2,128	0	214,885	207,567	5,190	0	212,757	207,591	5,190	0	212,781
(f) Insurance Reserve	65,702	657	0	66,359	64,099	1,603	0	65,702	64,117	1,603	0	65,720
(g) Waste Management Reserve	1,086,802	110,868	0	1,197,670	962,682	124,120	0	1,086,802	964,793	124,120	0	1,088,913
(h) Building Replacement Reserve	750,106	95,651	(164,000)	681,757	718,057	106,049	(74,000)	750,106	715,969	106,049	(60,000)	762,018
(i) Swanbourne Development Reserve	135,315	1,353	0	136,668	132,008	3,307	0	135,315	132,296	3,307	0	135,603
(j) Public Art Reserve	94,386	944	0	95,330	210,866	41,520	(158,000)	94,386	60,807	41,520	(50,000)	52,327
(k) Business System Reserve	552,809	5,528	0	558,337	295,424	257,385	0	552,809	295,404	57,385	0	352,789
(l) All Abilities Play Space	277,496	101,175	(66,000)	312,671	193,262	103,234	(19,000)	277,496	193,349	103,234	(30,000)	266,583
(m) Major Projects	580,884	3,326,971	0	3,907,855	1,294,654	16,230	(730,000)	580,884	1,298,417	16,230	(460,000)	854,647
(n) Underground Power projects	777,068	853,276	(872,505)	757,839	370,166	1,476,835	(1,069,933)	777,068	36,549	1,268,571	(756,862)	548,258
	5,921,267	4,512,430	(1,537,705)	8,895,993	6,095,370	2,376,830	(2,550,933)	5,921,267	5,623,576	1,768,566	(1,856,862)	5,535,281

8. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - 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) Plant Replacement Reserve	30/09/2020	To fund replacement of plant and equipment so that the cost is spread over to a number of years
(b) City Development Reserve	On-going	To fund improvement and purchase of property, plant and equipment
(c) North Street Reserve	On-going	To fund operational and capital costs of community and recreational facilities at Mt Claremont and Swanbourne, and infrastructure generally
(d) Welfare Reserve	On-going	To fund the operational and capital costs to welfare services
(e) Service Reserve	On-going	To fund purchase of property, purchase of land and for parking areas, expense of streets, depots, town planning schemes, valuation and legal cost, item of works of an urgent nature such as drainage.
(f) Insurance Reserve	On-going	To fund any excess that may arise from having a performance based workers compensation premium
(g) Waste Management Reserve	On-going	To fund replacement of rubbish bin stock so that the cost is spread over number of years.
(h) Building Replacement Reserve	On-going	To fund the upgrade and/or replacement of council buildings
(i) Swanbourne Development Reserve	On-going	To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan. Set-up in with proceeds of the insurance claim arising from the fire at the council property in Swanbourne
(j) Public Art Reserve	On-going	To fund works of art in the City of Nedlands
(k) Business System Reserve	On-going	To fund council's business system
(l) All Abilities Play Space	On-going	To fund the annual operating and maintenance cost of the All Abilities Play Space
(m) Major Projects	On-going	To fund capital works from proceeds from sale of major assets
(n) Underground Power projects	On-going	To fund Underground Power projects

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	75,000	78,427	77,800
General purpose funding	95,000	95,000	130,000
Law, order, public safety	70,000	61,000	474,500
Health	45,000	75,000	137,000
Education and welfare	758,500	813,500	743,000
Community amenities	4,001,454	4,088,478	3,883,047
Recreation and culture	678,400	555,800	686,250
Transport	80,000	80,000	80,000
Economic services	839,884	751,541	789,850
Other property and services	5,000	8,000	70,000
	6,648,238	6,606,746	7,071,447

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As refund)	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions									
Governance	0	20,000	0	(20,000)	0	0	20,000	2,000	20,000
General purpose funding	0	363,000	0	(363,000)	0	0	363,000	786,478	363,000
Law, order, public safety	0	0	0	0	0	0	0	0	30,000
Education and welfare	7,311	1,037,800	0	(1,045,111)	0	0	1,037,800	1,095,100	1,063,210
Recreation and culture	0	27,300	0	(27,300)	0	0	27,300	92,400	49,300
Transport	0	80,000	0	(80,000)	0	0	80,000	80,000	195,200
Economic services	0	140,000	0	(140,000)	0	0	140,000	125,350	125,000
Other property and services	0	52,600	0	(52,600)	0	0	52,600	52,600	0
	7,311	1,720,700	0	(1,728,011)	0	0	1,720,700	2,233,928	1,845,710
(b) Non-operating grants, subsidies and contributions									
Recreation and culture	218,487	42,900	(212,520)	(48,867)	0	0	48,867	5,967	33,500
Transport	542,836	1,654,680	(65,504)	(2,132,012)	0	0	2,132,012	1,950,327	4,466,542
Economic services	0	0	0	0	0	0	0	0	140,000
	761,323	1,697,580	(278,024)	(2,180,879)	0	0	2,180,879	1,956,294	4,640,042
Total	768,634	3,418,280	(278,024)	(3,908,890)	0	0	3,901,579	4,190,222	6,485,752

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	768,634
	0	768,634

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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	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
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	Returns are set up once refunds are received	When rates notice is issued for 1 payment option and at time when service charge is chargeable for instalment payment option
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 contract commitments	General appropriations and contributions with no reciprocal commitment	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 or limited by legislation to the cost of provision	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
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and 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
Commissions	Commissions on licencing and artworks	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

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	110,000	110,000	155,000
- Other funds	165,000	170,000	290,000
Other interest revenue (refer note 1b)	174,000	192,813	203,000
	449,000	472,813	648,000

(b) Other revenue

Reimbursements and recoveries	513,831	552,204	297,720
	513,831	552,204	297,720

The net result includes as expenses

(c) Auditors remuneration

Audit services	45,000	85,000	42,000
Other services	9,600	9,600	9,600
	54,600	94,600	51,600

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	(172,115)	(238,615)	(238,615)
Interest expense on lease liabilities	(1,365)	(2,339)	0
	(173,480)	(240,954)	(238,615)

(e) Elected members remuneration

Meeting fees	309,909	309,909	309,909
Mayor/President's allowance	63,354	63,354	63,354
Deputy Mayor/President's allowance	15,838	15,838	15,838
Telecommunications allowance	45,500	45,500	45,500
	434,601	434,601	434,601

(f) Write offs

General rate	1,500	1,500	1,500
Contributions	0	136,383	0
Fees and charges	28,000	36,000	27,000
	29,500	173,883	28,500

13. MAJOR LAND TRANSACTIONS

Sale of land and building

(a) Details

The City anticipates the disposal of a parcel of land with a building thereon as part of rationalisation of City properties and to fund future capital works program.

(b) Current year transactions

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Capital revenue			
Sales Proceeds	3,321,162	0	0
Capital expenditure			
Transfer to Reserves	(3,320,006)		
	1,156	0	0

(c) Expected future cash flows

	2020/21	2021/22	2022/23	2023/24	2024/25	Total
	\$	\$	\$	\$	\$	\$
Cash Inflows						
Sales Proceeds	3,321,162	0	0	0	0	3,321,162
	3,321,162	0	0	0	0	3,321,162

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the City will be party to any Trading Undertakings during 2020/21.

15. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the City will be party to any joint venture arrangements during 2020/21.

16. TRUST FUNDS

No funds held at balance date over which the local government has no control and which are not included in the financial statements.

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

15. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Current Ratio	0.93	0.99	0.98	0.85
Operating Surplus	0.05	0.09	0.18	(0.12)
Funds After Operations	0.25	0.24	0.40	0.19
Own source revenue coverage ratio	1.00	1.03	1.14	0.84
PPE	(0.85)	0.06	0.08	(0.49)
Infrastructure	3.27	4.32	6.14	(36.98)
Asset sustainability ratio	1.50	1.44	2.33	1.45
Asset consumption ratio	0.59	0.59	0.58	0.57
Cash Reserves	0.36	0.24	0.25	0.26
Borrowings	0.17	0.23	0.31	0.36
Debt service cover ratio	3.24	3.95	5.61	1.83
Average Rates (GRV)	\$ 2,963	\$ 2,980	\$ 2,960	\$ 2,751

The ratios are calculated as follows:

Current ratio

$$\frac{\text{Current assets minus restricted assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

OPERATIONS

Operating Surplus

$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations

$$\frac{\text{Funds remaining after operations}}{\text{General funds}}$$

Own source revenue coverage ratio

$$\frac{\text{own source operating revenue}}{\text{operating expense}}$$

ASSET RATIOS

PPE

$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure

$$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$$

Asset sustainability ratio

$$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$$

Asset consumption ratio

$$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$$

FINANCING RATIOS

Cash Reserves

$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

Borrowings

$$\frac{\text{Principal outstanding}}{\text{General funds}}$$

Debt service cover ratio

$$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$$

RATES RATIOS

Average Rates

$$\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$$

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance			
Governance			
Expenditure			
20420 Salaries - Governance	826,959	828,340	827,930
20421 Other Employee Costs - Governance	13,700	8,840	11,310
20423 Office - Governance	32,860	19,760	11,700
20425 Depreciation - Governance	100,800	97,500	128,200
20427 Finance - Governance	158,400	266,360	266,360
20428 Insurance - Governance	0	31,300	0
20430 Other Expense - Governance	14,000	14,000	10,000
20434 Professional Fees - Governance	315,000	240,000	420,300
20450 Special Projects - Governance / PC93	289,393	289,393	293,200
Expenditure Total	1,751,112	1,795,493	1,969,000
Income			
50410 Sundry Income - Governance	(160,281)	(114,500)	(241,020)
Income Total	(160,281)	(114,500)	(241,020)
Governance Total	1,590,831	1,680,993	1,727,980
Members Of Council			
Expenditure			
20323 Office - MOC	18,500	36,900	35,000
20325 Depreciation - MOC	900	900	900
20327 Finance - MOC	22,400	0	0
20329 Members of Council - MOC	477,601	549,601	517,601
20330 Other Expense - MOC	0	11,557	0
Expenditure Total	519,401	598,958	553,501
Members Of Council Total	519,401	598,958	553,501
Human Resources			
Expenditure			
20520 Salaries - HR	424,179	428,800	428,397
20521 Other Employee Costs - HR	174,100	200,730	279,470
20522 Staff Recruitment - HR	13,000	11,300	37,000
20523 Office - HR	8,900	4,250	5,500
20525 Depreciation - HR	0	500	500
20527 Finance - HR	(717,900)	(855,097)	(855,097)
20528 Insurance - HR	107,740	112,900	73,630
20530 Other Expense - HR	0	0	1,000
20534 Professional Fees - HR	10,000	15,000	15,000
20535 ICT Expenses - HR	0	20,000	35,000
Expenditure Total	20,019	(61,617)	20,400
Income			
50510 Contributions & Reimbursements - HR	(20,000)	(2,000)	(20,000)
Income Total	(20,000)	(2,000)	(20,000)
Human Resources Total	19	(63,617)	400
Communications			
Expenditure			
28320 Salaries - Communications	292,790	325,800	326,268
28321 Other Employee Costs - Communications	14,245	2,630	3,360
28322 Staff Recruitment - Communications	1,500	500	500
28323 Office - Communications	90,960	76,900	78,800
28327 Finance - Communications	87,600	83,210	83,210
28330 Other Expense - Communications	2,800	1,500	1,500

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
28335 ICT Expenses - Communications	41,640	31,020	31,020
28350 Special Projects - Communications / PC 90	33,000	13,590	10,000
Expenditure Total	564,535	535,150	534,658
Communications Total	564,535	535,150	534,658
Governance Total	2,674,786	2,751,484	2,816,539
Corporate & Strategy			
Corporate Services			
Expenditure			
21220 Salaries - Corporate Services	639,284	0	0
21221 Other Employee Costs - Corporate Services	27,110	0	0
21224 Motor Vehicles - Corporate Services	20,000	0	0
21227 Finance - Corporate Services	(240,900)	0	0
21230 Other Expense - Corporate Services	12,000	0	0
21234 Professional Fees - Corporate Services	50,000	0	0
21235 ICT Expenses - Corporate Services	50,000	0	0
21250 Special Projects - Corporate Services / PC68	15,000	0	0
Expenditure Total	572,494	0	0
Corporate Services Total	572,494	0	0
ICT			
Expenditure			
21720 Salaries - ICT	365,954	405,156	485,233
21721 Other Employee Costs - ICT	3,420	10,240	16,875
21723 Office - ICT	33,365	36,700	37,000
21724 Motor Vehicles - ICT	0	7,000	17,300
21725 Depreciation - ICT	206,200	204,500	54,600
21727 Finance - ICT	(1,214,100)	(1,556,108)	(1,556,108)
21728 Insurance - ICT	6,370	0	0
21730 Other Expense - ICT	10,000	7,000	7,000
21734 Professional Fees - ICT	40,000	40,000	100,000
21735 ICT Expenses - ICT	755,000	847,303	844,000
Expenditure Total	206,209	1,791	5,900
ICT Total	206,209	1,791	5,900
Customer Services			
Expenditure			
21320 Salaries - Customer Service	337,369	415,300	519,578
21321 Other Employee Costs - Customer Service	6,120	5,379	6,570
21323 Office - Customer Service	6,200	6,200	6,500
21327 Finance - Customer Service	(349,300)	(550,650)	(550,648)
21330 Other Expense - Customer Service	200	12,150	12,000
21350 Special Projects - Customer Service	0	11,454	0
Expenditure Total	589	(100,167)	(6,000)
Income			
51301 Fees & Charges - Customer Services	0	(1,000)	(600)
51310 Sundry Income - Customer Service	(600)	0	0
Income Total	(600)	(1,000)	(600)
Customer Services Total	(11)	(101,167)	(6,600)
Rates			
Expenditure			
21920 Salaries - Rates	121,698	95,300	91,584
21921 Other Employee Costs - Rates	1,520	750	970
21923 Office - Rates	15,200	15,200	15,100

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
21927 Finance - Rates	144,700	207,044	177,044
21930 Other Expense - Rates	11,500	11,100	15,000
21934 Professional Fees - Rates	65,000	75,000	60,000
Expenditure Total	359,618	404,394	359,698
Income			
51908 Rates - Rates	(24,533,002)	(24,574,813)	(24,477,574)
Income Total	(24,533,002)	(24,574,813)	(24,477,574)
Rates Total	(24,173,384)	(24,170,419)	(24,117,876)
General Finance			
Expenditure			
21420 Salaries - Finance	690,745	998,675	860,308
21421 Other Employee Costs - Finance	10,030	18,960	20,904
21423 Office - Finance	700	51,990	51,150
21424 Motor Vehicles - Finance	0	12,300	10,800
21425 Depreciation - Finance	900	500	500
21427 Finance - Finance	(685,000)	(946,462)	(954,962)
21430 Other Expense - Finance	500	2,700	1,000
21434 Professional Fees - Finance	58,000	96,000	52,000
21450 Special Projects - Finance	0	2,500	2,500
Expenditure Total	75,875	237,163	44,200
Income			
51401 Fees & Charges - Finance	(54,000)	(56,500)	(55,200)
51410 Sundry Income - Finance	(21,000)	(27,427)	(22,000)
Income Total	(75,000)	(83,927)	(77,200)
General Finance Total	875	153,236	(33,000)
General Purpose			
Expenditure			
21627 Finance - General Purpose	37,000	49,000	43,892
21631 Interest - General Purpose	172,115	238,615	238,615
Expenditure Total	209,115	287,615	282,507
Income			
51604 Grants Operating - General Purpose	(363,000)	(786,478)	(363,000)
51607 Interest - General Purpose	(275,000)	(280,000)	(445,000)
Income Total	(638,000)	(1,066,478)	(808,000)
General Purpose Total	(428,885)	(778,863)	(525,493)
Shared Services			
Expenditure			
21523 Office - Shared Services	107,000	60,000	118,000
21527 Finance - Shared Services	(236,500)	(195,000)	(195,000)
21534 Professional Fees - Shared Services	129,500	77,000	77,000
Expenditure Total	0	(58,000)	0
Shared Services Total	0	(58,000)	0
Corporate & Strategy Total	(23,822,702)	(24,953,422)	(24,677,069)
Community Development			
Volunteer Services VRC			
Expenditure			
29320 Salaries - Volunteer Services VRC	92,239	92,300	92,309
29321 Other Employee Cost - Volunteer Services VRC	1,160	860	980

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
29323 Office - Volunteer Services VRC	2,700	2,095	2,150
29327 Finance - Volunteer Services VRC	41,600	19,025	19,025
29328 Insurance - Volunteer Services VRC	0	650	0
29330 Other Expense - Volunteer Services VRC	4,150	3,200	4,650
Expenditure Total	141,849	118,130	119,114
Income			
59304 Grants Operating - Volunteer Services VRC	(31,000)	(30,300)	(30,310)
Income Total	(31,000)	(30,300)	(30,310)
Volunteer Services VRC Total	110,849	87,830	88,804
Nedlands Library			
Expenditure			
28720 Salaries - Library Services	971,456	974,400	1,027,372
28721 Other Employee Costs - Library Services	25,240	23,510	23,870
28723 Office - Nedlands Library	45,500	32,950	45,500
28724 Motor Vehicles - Nedlands Library	18,550	17,000	18,300
28725 Depreciation - Nedlands Library	13,500	13,200	13,200
28727 Finance - Nedlands Library	379,700	541,399	541,399
28728 Insurance - Nedlands Library	4,680	0	0
28730 Other Expense - Nedlands Library	103,700	98,500	103,700
28731 Grants Expenditure - Nedlands Library	1,300	1,000	1,300
28734 Professional Fees - Nedlands Library	1,000	0	1,000
28735 ICT Expenses - Nedlands Library	32,600	30,000	35,100
28750 Special Projects - Nedlands Library	3,100	3,100	3,100
Expenditure Total	1,600,326	1,735,059	1,813,841
Income			
58701 Fees & Charges - Nedland Library	(500)	(5,800)	(5,500)
58704 Grants Operating - Nedlands Library	(1,300)	(1,000)	(1,300)
58710 Sundry Income - Nedlands Library	(5,000)	(3,700)	(5,500)
58711 Fines & Penalties - Nedlands Library	(1,600)	(2,700)	(2,500)
Income Total	(8,400)	(13,200)	(14,800)
Nedlands Library Total	1,591,926	1,721,859	1,799,041
Mt Claremont Library			
Expenditure			
28523 Office - Mt Claremont Library	10,500	9,190	10,500
28527 Finance - Mt Claremont Library	74,600	101,029	101,029
28530 Other Expense - Mt Claremont Library	37,200	37,200	37,200
28535 ICT Expenses - Mt Claremont Library	12,000	10,000	13,000
Expenditure Total	134,300	157,419	161,729
Income			
58501 Fees & Charges - Mt Claremont Library	(900)	(1,000)	(600)
58510 Sundry Income - Mt Claremont Library	(500)	(550)	(400)
58511 Fines & Penalties - Mt Claremont Library	(550)	(560)	(500)
Income Total	(1,950)	(2,110)	(1,500)
Mt Claremont Library Total	132,350	155,309	160,229
Nedlands Community Care			
Expenditure			
28620 Salaries - NCC	752,431	840,000	859,939
28621 Other Employee Costs - NCC	13,170	13,040	15,020
28623 Office - NCC	9,000	7,000	13,000
28624 Motor Vehicles - NCC	95,000	85,000	107,000

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
28625 Depreciation - NCC	4,600	26,700	26,700
28626 Utility - NCC	13,500	14,000	9,500
28627 Finance - NCC	169,200	249,793	249,793
28628 Insurance - NCC	5,280	2,700	0
28630 Other Expense - NCC	41,600	41,500	42,100
28635 ICT Expenses - NCC	6,000	5,000	10,000
Expenditure Total	1,109,781	1,284,733	1,333,052
Income			
58601 Fees & Charges - NCC	(120,000)	(116,500)	(86,000)
58604 Grants Operating - NCC	(1,004,800)	(1,064,800)	(1,032,900)
58610 Sundry Income - NCC	(2,000)	(2,000)	(2,000)
Income Total	(1,126,800)	(1,183,300)	(1,120,900)
Nedlands Community Care Total	(17,019)	101,433	212,152
Positive Ageing			
Expenditure			
27420 Salaries - Positive Ageing	159,189	76,500	76,312
27421 Other Employee Costs - Positive Ageing	0	640	800
27427 Finance - Positive Ageing	34,300	29,460	29,460
28437 Donations - Positive Ageing	5,000	5,000	5,000
28450 Other Expense - Positive Ageing	56,160	36,000	32,000
Expenditure Total	254,649	147,600	143,572
Income			
58420 Fees & Charges - Positive Ageing	(52,500)	(52,000)	(47,000)
58423 Grants Operating - Positive Ageing	(2,000)	0	0
Income Total	(54,500)	(52,000)	(47,000)
Positive Ageing Total	200,149	95,600	96,572
Point Resolution Child Care			
Expenditure			
28820 Salaries - PRCC	571,062	535,138	534,690
28821 Other Employee Costs - PRCC	8,870	5,626	7,450
28823 Office - PRCC	9,200	5,700	9,200
28824 Motor Vehicles - PRCC	7,500	7,500	7,000
28825 Depreciation - PRCC	900	900	900
28826 Utility - PRCC	9,300	9,300	9,300
28827 Finance - PRCC	94,300	101,433	101,433
28828 Insurance - PRCC	1,080	420	0
28830 Other Expense - PRCC	24,000	32,500	14,000
28835 ICT Expenses - PRCC	1,600	1,600	4,100
Expenditure Total	727,812	700,117	688,073
Income			
58801 Fees & Charges - PRCC	(586,000)	(645,000)	(610,000)
Income Total	(586,000)	(645,000)	(610,000)
Point Resolution Child Care Total	141,812	55,117	78,073
Community Facilities			
Expenditure			
28220 Salaries - Community Facilities	44,000	0	0
28251 Operational Activities - Community Facilities	6,367	0	0
28252 Finance - Community Facilities	9,000	0	0
Expenditure Total	59,367	0	0

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Income			
58201 Fees & Charges - Community Facilities	(500)	(500)	(1,000)
58209 Council Property - Community Facilities	(209,900)	(137,700)	(179,350)
Income Total	(210,400)	(138,200)	(180,350)
Community Facilities Total	(151,033)	(138,200)	(180,350)
Tresillian Community Centre			
Expenditure			
29120 Salaries - Tresillian CC	244,060	242,824	238,118
29121 Other Employee Costs - Tresillian CC	2,630	2,550	3,460
29123 Office - Tresillian CC	25,000	25,002	25,000
29125 Depreciation - Tresillian CC	2,500	700	700
29127 Finance - Tresillian CC	61,900	81,152	81,152
29130 Other Expense - Tresillian CC	7,500	7,000	7,500
29136 Courses - Tresillian CC	245,800	186,800	240,800
29150 Exhibition - Tresillian CC	10,600	19,000	6,200
Expenditure Total	599,990	565,028	602,930
Income			
51906 Contributions & Reimbursement - Tresillian CC	0	0	(500)
59101 Fees & Charges - Tresillian CC	(381,500)	(316,800)	(376,300)
59109 Council Property - Tresillian CC	(36,000)	(30,850)	(36,000)
Income Total	(417,500)	(347,650)	(412,800)
Tresillian Community Centre Total	182,490	217,378	190,130
Community Development			
Expenditure			
28120 Salaries - Community Development	482,582	478,955	475,297
28121 Other Employee Costs - Community Development	9,210	7,630	8,390
28123 Office - Community Development	1,000	3,000	1,100
28124 Motor Vehicles - Community Development	9,000	8,000	13,900
28125 Depreciation - Community Development	1,100	1,100	1,800
28127 Finance - Community Development	135,900	186,793	186,793
28128 Insurance - Community Development	0	6,200	6,275
28130 Other Expense - Community Development	7,500	8,500	7,500
28134 Professional Fees - Community Development	500	0	1,500
28137 Donations - Community Development	186,000	115,067	162,900
28150 Special Projects - Community Development	77,000	45,314	80,000
28151 OPRL Activities - Community Development / PC82-87	149,100	149,180	148,200
Expenditure Total	1,058,892	1,009,739	1,093,655
Income			
58101 Fees & Charges - Community Development	(14,000)	(7,200)	(14,000)
58104 Grants Operating - Community Development	(1,000)	(21,000)	(24,000)
58106 Contributions & Reimbursement - Community Development	(5,000)	(3,500)	(5,000)
Income Total	(20,000)	(31,700)	(43,000)
Community Development Total	1,038,892	978,039	1,050,655
Volunteer Services NVS			
Expenditure			
29220 Salaries - Volunteer Services NVS	30,077	30,030	29,794

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
29221 Other Employee Costs - Volunteer Services NVS	380	340	320
29223 Office - Volunteer Services NVS	500	0	100
29227 Finance - Volunteer Services NVS	37,800	16,334	16,334
29230 Other Expense - Volunteer Services NVS	2,100	800	2,600
29250 Special Projects - Volunteer Services NVS	3,000	2,750	3,000
Expenditure Total	73,857	50,254	52,148
Volunteer Services NVS Total	73,857	50,254	52,148
Community Development Total	3,304,273	3,324,619	3,547,454
Planning & Development Services			
Statutory Planning			
Expenditure			
24320 Salaries - Statutory Planning	0	553,509	517,588
24334 Professional Fees - Statutory Planning	0	70,000	0
Expenditure Total	0	623,509	517,588
Statutory Planning Total	0	623,509	517,588
Strategic Planning			
Expenditure			
24857 Strategic Projects - Strategic Planning	0	356,607	150,000
24920 Salaries - Strategic Planning	0	555,519	516,544
24934 Professional Fees - Strategic Planning	0	0	20,000
Expenditure Total	0	912,126	686,544
Strategic Planning Total	0	912,126	686,544
Ranger Services			
Expenditure			
21120 Salaries - Ranger Services	629,274	628,647	626,952
21121 Other Employee Costs - Ranger Services	16,875	15,305	12,750
21123 Office - Ranger Services	6,200	10,800	9,300
21124 Motor Vehicles - Ranger Services	63,000	63,000	63,000
21125 Depreciation - Ranger Services	6,000	6,200	6,200
21127 Finance - Ranger Services	178,100	186,800	192,102
21130 Other Expense - Ranger Services	82,950	81,000	81,450
21135 ICT Expenses - Ranger Services	0	10,000	10,000
21137 Donations - Ranger Services	1,000	0	1,000
Expenditure Total	983,399	1,001,752	1,002,754
Income			
51101 Fees & Charges - Ranger Services	(70,000)	(61,000)	(72,000)
51106 Contributions & Reimbursements- Rangers Services	0	0	(30,000)
51111 Fines & Penalties - Rangers Services	(212,500)	(244,350)	(402,500)
Income Total	(282,500)	(305,350)	(504,500)
Ranger Services Total	700,899	696,402	498,254
Urban Planning - (previously known as Town Planning Administration)			
Expenditure			
24820 Salaries - Town Planning Admin	1,414,758	117,198	114,398
24821 Other Employee Costs - Town Planning Admin	39,580	27,910	38,880
24823 Office - Town Planning Admin	15,500	14,750	7,250
24824 Motor Vehicles - Town Planning Admin	32,000	32,000	41,000
24825 Depreciation - Town Planning Admin	200	200	200

City of Nedlands
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For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
24827 Finance - Town Planning Admin	364,800	347,200	347,200
24830 Other Expense - Town Planning Admin	2,700	0	5,000
24858 Projects	540,000	0	0
Expenditure Total	2,409,538	539,258	553,928
Income			
54801 Fees & Charges - Town Planning Admin	(702,000)	(781,400)	(527,000)
54811 Fines & Penalties - Town Planning	(1,500)	0	(1,500)
Income Total	(703,500)	(781,400)	(528,500)
Town Planning - Administration Total	1,706,038	(242,142)	25,428
Sustainability			
Expenditure			
24620 Salaries - Sustainability	32,040	32,116	32,101
24621 Other Employee Costs - Sustainability	400	210	340
24624 Motor Vehicles - Sustainability	19,000	19,000	19,000
24625 Depreciation - Sustainability	1,600	1,600	1,600
24627 Finance - Sustainability	4,200	24,025	24,025
24638 Operational Activities - Sustainability / PC79	24,000	24,000	49,000
Expenditure Total	81,240	100,951	126,066
Sustainability Total	81,240	100,951	126,066
Environmental Health			
Expenditure			
24720 Salaries - Environmental Health	593,503	458,900	444,857
24721 Other Employee Costs - Environmental Health	19,720	15,950	20,410
24723 Office - Environmental Health	1,800	4,000	5,000
24725 Depreciation - Environmental Health	6,500	6,500	6,500
24727 Finance - Environmental Health	99,800	116,899	116,899
24730 Other Expense - Environmental Health	13,500	28,800	33,200
24751 OPRL Activities - Environmental Health PC76 & 77 & 78	21,700	56,200	67,500
Expenditure Total	756,523	687,249	694,366
Income			
54701 Fees & Charges - Environmental Health	(45,000)	(75,000)	(46,000)
54710 Sundry Income - Environmental Health	(2,000)	(2,200)	(1,000)
54711 Fines & Penalties - Environmental Health	(41,000)	(43,000)	(91,000)
Income Total	(88,000)	(120,200)	(138,000)
Environmental Health Total	668,523	567,049	556,366
Environmental Conservation			
Expenditure			
24221 Other Employee Costs - Environmental Conservation	3,350	3,100	2,800
24223 Office - Environmental Conservation	900	1,000	1,000
24227 Finance - Environmental Conservation	63,300	63,450	63,450
24230 Other Expense - Environmental Conservation	1,350	1,500	1,500
24237 Donations - Environmental Conservation	2,250	2,250	2,250
24251 OPRL Activities - Environ Conservation / PC80	827,400	805,740	799,400
Expenditure Total	898,550	877,040	870,400
Income			

City of Nedlands
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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
54204 Grants Operating - Environmental Conservation	(30,000)	(41,350)	(30,000)
54210 Sundry Income - Environmental Conservation	(8,800)	(15,144)	(8,800)
Income Total	(38,800)	(56,494)	(38,800)
Environmental Conservation Total	859,750	820,546	831,600
Building Services			
Expenditure			
24420 Salaries - Building Services	733,580	788,235	851,516
24421 Other Employee Costs - Building Services	33,520	30,920	27,170
24423 Office - Building Services	3,780	4,400	3,400
24424 Motor Vehicles - Building Services	29,000	29,000	26,800
24425 Depreciation - Building Services	300	300	300
24427 Finance - Building Services	186,100	256,516	256,516
24430 Other Expense - Building Services	1,350	2,500	3,700
24434 Professional Fees - Building Services	4,500	4,000	5,000
Expenditure Total	992,130	1,115,871	1,174,402
Income			
54401 Fees & Charges - Building Services	(554,000)	(542,500)	(504,800)
54410 Sundry Income - Building Services	(25,000)	(23,000)	(20,000)
54411 Fines & Penalties - Building Services	(13,500)	(31,500)	(13,000)
Income Total	(592,500)	(597,000)	(537,800)
Building Services Total	399,630	518,871	636,602
Planning & Development Services Total	4,416,080	3,997,312	3,878,448
Technical Services			
Waste Minimisation			
Expenditure			
24520 Salaries - Waste Minimisation	247,912	247,551	247,589
24521 Other Employee Costs - Waste Minimisation	6,730	5,560	6,670
24524 Motor Vehicles - Waste Minimisation	10,000	9,200	9,200
24527 Finance - Waste Minimisation	180,700	179,106	179,106
24538 Purchase of Product - Waste Minimisation	0	2,000	3,000
24552 Residential Kerbside - Waste Minimisation / PC71	2,088,700	1,882,200	1,882,200
24553 Residential Bulk - Waste Minimisation / PC72	457,400	418,000	472,000
24554 Commercial - Waste Minimisation / PC73	110,200	102,800	102,800
24555 Public Waste - Waste Minimisation / PC74	92,000	104,500	104,300
24556 Waste Strategy - Waste Minimisation / PC75	64,300	60,000	84,300
Expenditure Total	3,257,942	3,010,917	3,091,165
Income			
54501 Fees & Charges - Waste Minimisation	(3,299,454)	(3,307,078)	(3,354,547)
Income Total	(3,299,454)	(3,307,078)	(3,354,547)
Waste Minimisation Total	(41,512)	(296,161)	(263,382)
Building Maintenance			
Expenditure			
24120 Salaries - Building Maintenance	397,206	399,260	400,345
24121 Other Employee Costs - Building Maintenance	8,140	6,583	7,410
24123 Office - Building Maintenance	613	936	0
24124 Motor Vehicles - Building Maintenance	36,000	36,000	36,500
24125 Depreciation - Building Maintenance	747,300	732,400	764,600
24126 Utility - Building Maintenance PC41 & 42 & 43	289,000	263,850	288,850

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
24127 Finance - Building Maintenance	(129,700)	(147,804)	(147,804)
24128 Insurance - Building Maintenance PC40	90,700	74,003	79,000
24130 Other Expense - Building Maintenance	25,000	25,000	30,000
24133 Building - Building Maintenance PC58	1,412,500	1,407,500	1,410,500
24135 ICT Expenses - Building Maintenance	2,000	2,000	2,500
Expenditure Total	2,878,759	2,799,728	2,871,901
Income			
54106 Contributions & Reimbursement - Building Maintenance	(110,000)	(84,000)	(95,000)
54109 Council Property - Building Maintenance	(285,884)	(209,041)	(272,050)
Income Total	(395,884)	(293,041)	(367,050)
Building Maintenance Total	2,482,875	2,506,687	2,504,851
Infrastructure Services			
Expenditure			
26220 Salaries - Infrastructure Svs	2,295,792	2,469,800	2,435,099
26221 Other Employee Costs - Infrastructure Svs	119,850	105,200	117,440
26223 Office - Infrastructure Svs	31,500	25,500	31,500
26224 Motor Vehicles - Infrastructure Svs	53,000	30,000	53,000
26225 Depreciation - Infrastructure Svs	11,700	15,700	15,700
26227 Finance - Infrastructure Svs	(2,570,000)	(2,348,913)	(2,893,913)
26228 Insurance - Infrastructure Svs	169,490	134,300	147,070
26230 Other Expense - Infrastructure Svs	65,000	71,000	62,939
26234 Professional Fees - Infrastructure Svs	43,000	60,500	11,100
26235 ICT Expenses - Infrastructure Svs	0	0	15,900
36101 Project Contribution - Infrastructure	180,000	(429,823)	(622,000)
Expenditure Total	399,332	133,264	(626,165)
Income			
50202 Service Charges - Infrastructure Svs	0	218,962	(280,747)
56201 Fees & Charges - Infrastructure Svs	(5,000)	(8,000)	(10,000)
56206 Contributions & Reimbursement - Infrastructure Svs	0	0	(110,000)
Income Total	(5,000)	210,962	(400,747)
Infrastructure Services Total	394,332	344,226	(1,026,912)
Streets Roads and Depots			
Expenditure			
26625 Depreciation - Streets Roads & Depots	2,269,400	2,126,738	2,051,300
26626 Utility - Streets Roads & Depots	583,000	583,000	583,000
26630 Other Expense - Streets Roads & Depots	55,000	45,000	65,000
26640 Reinstatement - Streets Roads & Depot	7,000	7,000	7,000
26667 Maintenance - Road Maintenance / PC51	680,500	680,500	680,500
26668 Maintenance - Drainage Maintenance / PC52	500,000	515,300	515,300
26669 Maintenance - Footpath Maintenance / PC53	150,000	165,200	165,200
26670 Maintenance - Parking Signs / PC54	87,500	87,500	87,500
26671 Maintenance - Right of Way Maintenance / PC55	80,000	87,500	87,500
26672 Maintenance - Bus Shelter Maintenance / PC56	11,600	11,600	11,600
26673 Maintenance - Graffiti Control / PC57	15,000	10,000	19,500
26674 Maintenance - Streets Roads & Depot / PC89	115,000	125,000	151,500
Expenditure Total	4,554,000	4,444,338	4,424,900

City of Nedlands
Financial Summary - Operating by Business Units
For the year ended 30 June 2021

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Income			
56601 Fees & Charges - Streets Roads & Depots	(80,000)	(80,000)	(80,000)
56604 Grants Operating - Streets Roads & Depots	(70,000)	(70,000)	(70,200)
56606 Contributions & Reimburse - Streets Roads & Depots	(10,000)	(10,000)	(15,000)
Income Total	(160,000)	(160,000)	(165,200)
Streets Roads and Depots Total	4,394,000	4,284,338	4,259,700
Plant Operating			
Expenditure			
26521 Other Employee Costs - Plant Operating	3,590	1,250	1,300
26525 Depreciation - Plant Operating	328,000	307,000	594,300
26527 Finance - Plant Operating	(1,197,500)	(1,147,500)	(1,196,000)
26532 Plant - Plant Operating	677,900	652,000	704,500
26533 Minor Parts & Workshop Tools - Plant Operating	66,700	42,000	102,000
26549 Loss Sale of Assets - Plant Operating	30,316	24,217	108,507
Expenditure Total	(90,994)	(121,033)	314,607
Income			
56501 Fees & Charges - Plant Operating	0	0	(60,000)
56506 Contributions & Reimbursements - Plant Operating	(52,600)	(52,600)	0
56510 Sundry Income - Plant operating	0	0	(3,000)
56515 Profit Sale of Assets - Plant Operating	(182)	(77,691)	(43,228)
Income Total	(52,782)	(130,291)	(106,228)
Plant Operating Total	(143,776)	(251,324)	208,379
Parks Services			
Expenditure			
26327 Finance - Parks & Ovals	0	136,383	0
26360 Depreciation - Parks Services	743,900	695,000	709,300
26365 Maintenance - Parks Services / PC59	4,087,240	4,416,350	4,416,350
Expenditure Total	4,831,140	5,247,733	5,125,650
Income			
56301 Fees & Charges - Parks & Ovals	0	(700)	(1,500)
56306 Contributions & Reimbursements - Parks Services	(20,000)	(66,900)	(18,500)
56309 Council Property - Parks Services	(35,100)	(55,250)	(68,000)
56310 Sundry Income - Parks Services	(21,000)	(21,000)	(16,000)
56312 Fines & Penalties - Parks & Ovals	(1,000)	(1,500)	(1,000)
Income Total	(77,100)	(145,350)	(105,000)
Parks Services Total	4,754,040	5,102,383	5,020,650
Technical Services Total	11,839,959	11,690,149	10,703,286
Total	(1,587,605)	(3,189,858)	(3,731,342)

CITY OF NEDLANDS CAPITAL WORKS PROGRAM 2020-21

Group No	Job No	Type Renewal / Upgrade / New	Project			Description	Budget (\$) Total	Funding Sources (\$)						Re-budget Yes/No
			Name	Suburb	Ward			Municipal	Grant	Sales Proceeds	Reserves	Grant Type	Boundary LG Contribution	
2														
Footpath Rehabilitation														
	2023	Renewal	Bruce Street	Dalkeith	Dalkeith	Melvista Avenue to Hillway (221m @ 1.5m wide LHS)	34,051	34,051	0	0	0	N/A	0	No
	5023	Renewal	Bruce Street	Dalkeith	Dalkeith	Hillway to The Avenue (175m @ 1.5m wide LHS)	41,267	41,267	0	0	0	N/A	0	No
		Renewal	Kirwan Street	Floreat	Hollywood	Grovedale Road to Lissadel Street	25,885	25,885	0	0	0	N/A	0	No
	2500	Renewal	Stirling Highway	Nedlands	Melvista	Louise to Mountjoy (South side)	181,117	126,782	54,335	0	0	MRWA	0	No
	5500	Renewal	Stirling Highway	Nedlands	Hollywood	Martin to Baird (North side)	179,470	125,629	53,841	0	0	MRWA	0	No
	6500	Renewal	Stirling Highway	Nedlands	Hollywood	Broome to Martin (North side)	224,749	157,324	67,425	0	0	MRWA	0	No
		Upgrade	Waratah Avenue	Dalkeith	Dalkeith	Alexander Road to Adelma Road; Lighting design and possible service relocations for future road improvement project.	286,000	286,000	0	0	0	N/A	0	No
	200	Renewal	Monash Avenue - Footpath	Nedlands	Hollywood	Hollywood School	68,202	68,202	0	0	0	N/A	0	Yes (Started)
	609	Renewal	Stirling Highway - Footpath	Nedlands	Hollywood	Kinninmont to Smyth (North side)	16,813	16,813	0	0	0	N/A	0	Yes (Started)
	2452	New	School Sports Circuit - Shared Path - Design	Mt Claremont	Coastal	Detailed, constructability assessment and cost estimate being prepared for - Stage 1 within Cottesloe Golf Club	30,211	30,211	0	0	0	N/A	0	Yes
Footpath Rehabilitation Total							1,087,765	912,164	175,601	0	0		0	
3														
Road Rehabilitation														
	2263	Renewal	Karella Street (East)	Nedlands	Hollywood	Williams Road to Hampden Road	273,240	88,638	184,602	0	0	R2R	0	No
	2126	Renewal	Lissadel Street	Floreat	Hollywood	Kirwan Street to Alderbury Street	173,000	0	173,000	0	0	LRCI	0	No
		Renewal	Nameless Lane (Nth of Haldane)	Mt Claremont	Coastal	Partial laneway upgrade to address flooding	246,961	246,961	0	0	0	N/A	0	No
		New	Laneways	All	All	Seal and Drain - Design and Survey	25,377	25,377	0	0	0	N/A	0	Yes (Started)
		Renewal	Melvista Avenue	Nedlands	Melvista	Bay Rd to Stone St	96,774	48,774	48,000	0	0	LRCI	0	Yes (Started)
Road Rehabilitation Total							815,352	409,750	405,602	0	0		0	
4														
Drainage Rehabilitation														
		New	56 Dalkeith Road - Drainage Tank & Laneway Design	Nedlands	Melvista	Design underground drainage tanks for new laneway proposed for ALDI development	14,300	14,300	0	0	0	N/A	0	No
		Renewal	Government Road & Loch Street sumps	Nedlands	Hollywood	Decommission drainage pipe connections, demolish retaining walls, backfill sumps and construct concrete infiltration tanks within sump footprint to create space for mausoleum - design only	57,200	57,200	0	0	0	N/A	0	No
		New	Government Road and Loch Street	Nedlands	Hollywood	Install concrete stormwater tanks under road reserve - design	20,141	20,141	0	0	0	N/A	0	Yes
		New	Drainage Risk Review Dalkeith & Nedlands	All	All	Review flood risk areas and investigate cost/benefit of additional soakwells on groundwater sustainability	28,197	28,197	0	0	0	N/A	0	Yes
Drainage Rehabilitation Total							119,838	119,838	0	0	0		0	
6														
Grant Funded Projects														
	2143	Renewal	Brockway Road	Mt Claremont	Coastal / Hollywood	Alfred Road to Lemnos Street	657,325	274,045	383,280	0	0	MRRG Resurfacing	0	No
	5003	Renewal	Alfred Road	Mt Claremont	Coastal	Lisle Street to Rochdale Road	342,475	139,945	109,800	0	0	MRRG Resurfacing	92,731	No
	2003	Renewal	North Street (Boundary Road)	Swanbourne	Coastal	Elizabeth Street to West Coast Hwy	22,570	570	0	0	22,000	MRRG Resurfacing	0	No
		New	School Sports Circuit Mount Claremont	Mt Claremont	Coastal	3m wide shared path. Scope and commence Stage 1 construction. DOT funding design only.	120,100	100	20,000	0	100,000	DOT WABN	0	No
		New	Quintilian Road Shared Path - Stage 3	Mt Claremont	Hollywood	Brockway to Stubbs Dual Use Path @ 2.5m wide North Side. DOT funding design only.	24,300	14,300	10,000	0	0	DOT WABN	0	No
	2001	Upgrade	Railway Road Aberdare Road Intersection - Design	Nedlands	Hollywood	Detailed design substantially complete ready for funding submission	42,910	20,129	22,781	0	0	N/A	0	Yes (Started)
	2003	Upgrade	Alfred Road	Mt Claremont	Coastal	Narla to West Coast Highway	145,726	145,726	0	0	0	N/A	0	Yes (Started)
	2015	Upgrade	Birdwood Parade / Beatrice Intersection	Dalkeith	Dalkeith	Straighten up intersection	30,000	30,000	0	0	0	N/A	0	Yes (Started)
	2037	Upgrade	Elizabeth Street (Safe Active Street)	Nedlands	Melvista	Stage 1 works complete with Stage 2 due to recommence in May 2020. Due to technical issues and Covid-19 the project will not be completed by June 30 as originally planned.	1,008,550	236,332	772,218	0	0	N/A	0	Yes (Started)
	2041	Upgrade	Elizabeth Street (Safe Active Street)	Nedlands	Melvista	Broadway to Bay Road (Drainage)	150,000	150,000	0	0	0	N/A	0	Yes (Started)
	2143	Upgrade	Brockway Road - Shared Path	Mt Claremont	Hollywood	Lemnos to Underwood	422,331	282,331	140,000	0	0	N/A	0	Yes
			Quintilian Road	Mt Claremont	Hollywood	Additional traffic calming	71,500	71,500	0	0	0	N/A	0	No
	New 3/6/20		Asquith Street Mediam Treatment			Modify median treatment on Rochdale Road at car park entry and address disability access issues on Asquith Street near car park	81,390	81,390	0	0	0	N/A	0	
Grant Funded Projects Total							3,119,176	1,446,367	1,458,079	0	122,000		92,731	
11														
Building Construction														
	3011	Renewal	71 Stirling Hwy - Administration Building	Nedlands	Hollywood	Renovate roof, including ceilings and air-conditioning	214,500	14,500	0	0	200,000	N/A	0	No
		Renewal	Dalkeith Hall	Dalkeith	Dalkeith	Floor	64,350	64,350	0	0	0	N/A	0	No
		New	Hearing loop	Mt Claremont	Coastal	Implement a hearing loop at MTC Banksia Room - part of Building Maintenance budget	85,800	85,800	0	0	0	N/A	0	No
	4159	Renewal	Hackett Hall	Floreat	Hollywood	Floor	10,010	10,010	0	0	0	N/A	0	Yes
		New	Nedlands Golf Club greenkeepers shed			Internal fit out and sewer connection for greenkeeper facilities Nedlands Golf Club. Scope of work to be determined.	50,000	50,000	0	0	0	N/A	0	No
		New	Allen Park Cottage			Allen Park Cottage alternate facility.	150,000	150,000	0	0	0	N/A	0	No
Building Construction Total							574,660	374,660	0	0	200,000		0	
13														
Major Projects														
		Renewal	Riverwall - PFSYC Boat Slipway Temporary Riverwall	Dalkeith	Dalkeith	Construct temporary riverwall to allow backfill of boat slipway	24,300	14,300	10,000	0	0	DBCA	0	No
		Renewal	Riverwall - 170 Waratah Place, Asset No. SRDa109.B02 - design	Dalkeith	Dalkeith	Reconstruct private wall at 170 Waratah Pl. Toe stabilisation (scour toe/renourish) and pedestrian access with nil buffer. Temporary access via Waratah Pl with need for reinstatement. Design only.	36,450	21,450	15,000	0	0	DBCA	0	No
		Renewal	Foreshore workshop	Dalkeith	Dalkeith	Crawley to Claremont foreshore workshop with UWA, including community consultation	25,000	25,000	0	0	0	N/A	0	No
Major Projects Total							85,750	60,750	25,000	0	0		0	
14														
Parks & Reserves Construction														

CITY OF NEDLANDS CAPITAL WORKS PROGRAM 2020-21

Group No	Job No	Type Renewal / Upgrade / New	Project				Description	Budget (\$) Total	Funding Sources (\$)						Re-budget Yes/No
			Name	Suburb	Ward				Municipal	Grant	Sales Proceeds	Reserves	Grant Type	Boundary LG Contribution	
	4071	Renewal	Charles Court Reserve	Dalkeith	Dalkeith	Replace Weldmesh Fencing around Skatepark (35 m)	9,863	9,863	0	0	0	0	0	0	No
	4079	Renewal	David Cruickshank Reserve	Dalkeith	Dalkeith	4 x 30 m Galvanised Steel Poles with Rag Bolt Assembly and LED Luminaires (AS 50Lx for Rugby and AFL)	19,300	19,300	0	0	0	0	CSRFF & Club contribution	0	No
	4052	Renewal	Allen Park	Swanbourne	Coastal	Replace AFL goals with 7.5 m aluminium goals (lower oval)	13,314	13,314	0	0	0	0	N/A	0	No
	4072	Renewal	College Park	Nedlands	Melvista	Replace AFL goals with 7.5 m aluminium goals (upper oval)	13,314	13,314	0	0	0	0	N/A	0	No
	4071	Renewal	Charles Court Reserve	Dalkeith	Dalkeith	Replace Bollard Lights x 20 (As per Asset Audit)	4,300	4,300	0	0	0	0	N/A	0	No
	4071	Renewal	Charles Court Reserve	Dalkeith	Dalkeith	Replace Carpark Lights at Rugby Club End (As per Asset Audit)	4,300	4,300	0	0	0	0	N/A	0	No
	4100	Renewal	Masons Gardens	Dalkeith	Dalkeith	Replace Metal Standard Park Name Sign (As per Asset Audit)	4,300	4,300	0	0	0	0	N/A	0	No
	4079	Renewal	David Cruickshank Reserve	Dalkeith	Dalkeith	Replace Metal Standard Park Name Sign (As per Asset Audit)	4,300	4,300	0	0	0	0	N/A	0	No
	4071	Renewal	Charles Court Reserve	Dalkeith	Dalkeith	Replace Flat Bench x 6 (As per Asset Audit)	16,272	16,272	0	0	0	0	N/A	0	No
	4071	Renewal	Charles Court Reserve	Dalkeith	Dalkeith	Replace Park Bench x 9 Bench (As per Asset Audit)	22,187	22,187	0	0	0	0	N/A	0	No
	4074	Renewal	Birdwood Parade Reserve	Dalkeith	Dalkeith	Replace Drinking Fountain (As per Asset Audit)	4,300	4,300	0	0	0	0	N/A	0	No
	4137	Renewal	Swanbourne Beach Reserve	Swanbourne	Coastal	Replace Single BBQ Cabinet x 1 (As per Asset Audit)	7,821	7,821	0	0	0	0	N/A	0	No
	4192	Renewal	College Green Walkway	Nedlands	Coastal	Renew Garden Beds	19,934	19,934	0	0	0	0	N/A	0	No
	4118	Renewal	Peace Memorial Rose Garden	Nedlands	Melvista	Renew Rose Garden Beds	4,300	4,300	0	0	0	0	N/A	0	No
	4080	Renewal	Directors Gardens	Mt Claremont	Coastal	Renew Garden Beds	4,300	4,300	0	0	0	0	N/A	0	No
	4087	Renewal	Grainger Reserve	Mt Claremont	Coastal	Renew Garden Beds	4,300	4,300	0	0	0	0	N/A	0	No
	4089	Upgrade	Hamilton Park	Mt Claremont	Coastal	Upgrade to Australian Standards Including Soffall and Shade Sails (As per Asset Audit)	55,173	173	0	0	55,000	0	N/A	0	No
	4078	Upgrade	Daran Park	Mt Claremont	Coastal	Construct Noise Attenuation Structure for Pump Station	36,342	36,342	0	0	0	0	N/A	0	No
	4071	Upgrade	Charles Court Reserve	Dalkeith	Dalkeith	Upgrade Irrigation System With Hydrozoning 7.27 ha (Due 2014 As per Asset Audit)	19,300	19,300	0	0	0	0	CSRFF	0	No
	4192	Upgrade	College Green Walkway	Nedlands	Coastal	Upgrade Irrigation System With Hydrozoning (Due 2017 As per Asset Audit)	13,173	173	0	0	13,000	0	N/A	0	No
	4080	Upgrade	Directors Gardens	Mt Claremont	Coastal	Upgrade Irrigation System With Hydrozoning (Due 2014 As per Asset Audit)	4,300	4,300	0	0	0	0	N/A	0	No
	4087	Upgrade	Grainger Reserve	Mt Claremont	Coastal	Upgrade Irrigation System With Hydrozoning (Due 2014 As per Asset Audit)	4,300	4,300	0	0	0	0	N/A	0	No
	4107	Renewal	Mt Claremont Reserve	Mt Claremont	Coastal	Resurface Tennis Courts x 2	4,300	4,300	0	0	0	0	N/A	0	No
	4061	Renewal	Bishop Reserve	Dalkeith	Dalkeith	Remove Viewing Platform and Repair Path Ramp (Council Resolution) - design and construct	33,450	33,450	0	0	0	0	N/A	0	No
	4096	New	Lawler Park	Floreat	Hollywood	New seats and Exercise Equipment (Hackett Assc. Donation)	11,700	0	11,700	0	0	0	Private Donation	0	No
	4131	New	Street Gardens & Verges	Dalkeith	Dalkeith	Landscape new round-a-bout Alexander & Waratah	25,740	25,740	0	0	0	0	N/A	0	No
		Renewal	River Foreshore Protection and Access Management	Dalkeith	Dalkeith	Concept design costs and initial weed control for rehabilitation of highly degraded Reserve 28307 (between Bishop Rd and Pt Resolution), a Riverbank grant is being applied for in the 2020/21 Riverbank grants program.	4,300	1,433	2,867	0	0	0	Riverbank	0	No
		New	Mt Claremont Oval Bushland fencing	Mt Claremont	Coastal	Conservation fencing costs to protect flora and fauna and assist with rehabilitation of Mt Claremont Oval Bushland, the budget request will be used as contribution towards a grant funded project.	5,000	1,667	3,333	0	0	0	N/A	0	No
		Renewal	Bains, Harris and Jones Parks	Swanbourne	Coastal	Replace 6 light poles. Light poles substantially rusted at base.	8,449	8,449	0	0	0	0	N/A	0	Yes (Started)
		Upgrade	Daran Park	Mt Claremont	Coastal	Pond filter upgrade	12,843	12,843	0	0	0	0	N/A	0	Yes (Started)
	631	Renewal	Peace Memorial Gardens	Nedlands	Melvista	Renew Bore (38 m)	12,689	12,689	0	0	0	0	N/A	0	Yes (Started)
	632	Upgrade	Point Resolution Reserve	Dalkeith	Dalkeith	Upgrade of final path to complete universal access	28,600	28,600	0	0	0	0	N/A	0	Yes
	633	Upgrade	Swanbourne Greenway	Swanbourne	Coastal	Swanbourne Greenway Project	15,614	9,647	5,967	0	0	0	N/A	0	Yes (Started)
	737	Upgrade	Bishop Road Reserve	Dalkeith	Dalkeith	Upgrade irrigation, kerbing, footpath, plastic bollards	19,033	19,033	0	0	0	0	N/A	0	Yes (Started)
	752	Upgrade	Hamilton Park	Mt Claremont	Coastal	Upgrade irrigation system including hydrozoning	24,395	14,395	0	0	10,000	0	N/A	0	Yes
	4052	Upgrade	Allen Park	Swanbourne	Coastal	Upgrade bore and pump (24 m)	13,365	13,365	0	0	0	0	N/A	0	Yes (Started)
	4062	New	Blain Park	Dalkeith	Dalkeith	Install 305m recycled plastic bollards	23,738	23,738	0	0	0	0	N/A	0	Yes
	4089	Renewal	Hamilton Park	Mt Claremont	Coastal	Renew garden beds	29,754	29,754	0	0	0	0	N/A	0	Yes
	4115	Upgrade	New Court Gardens	Mt Claremont	Coastal	Upgrade playground including shade sails	21,148	21,148	0	0	0	0	N/A	0	Yes (Started)
	4173	New	Cottesloe Golf Club	Mt Claremont	Coastal	Park and Playground design	20,141	20,141	0	0	0	0	N/A	0	Yes
		New	Montario Quarter	Shenton Park	Hollywood	Recycled Stormwater for POS Irrigation Study - Water Corporation Main Stormwater Drain	30,211	30,211	0	0	0	0	N/A	0	Yes
		Renewal	Cruickshank Reserve	Dalkeith	Dalkeith	Cruickshank verge repair and passive recreation makeover for adjoining tennis courts. Scope of work to be determined.	25,000	25,000	0	0	0	0	N/A	0	No
		Renewal	Lawler Park	Floreat	Hollywood	Scope of work to be determined.	60,000	60,000	0	0	0	0	N/A	0	No
		Parks & Reserves Construction Total						718,465	616,598	23,867	0	78,000	0	0	
15		Plant & Equipment													
	7500	Renewal	1GKT082 : Nissan X Trail 7 seat Wagon Mgr Property Svc	N/A	N/A		34,000	5,818	0	18,182	10,000	0	N/A	0	No
	7500	Renewal	1GVI611 : Subaru Forester Wagon	N/A	N/A		34,000	5,818	0	18,182	10,000	0	N/A	0	No
	7500	Renewal	1GVI612 : Subaru Forester Wagon	N/A	N/A		34,000	15,818	0	18,182	0	0	N/A	0	No
	7500	Renewal	1GVI624 : Subaru Forester Wagon	N/A	N/A		34,000	15,818	0	18,182	0	0	N/A	0	No
	7500	Renewal	1GMQ625 : Ford Ranger Supercab Ute Alloy Traytop.	N/A	N/A		33,000	527	0	17,273	15,200	0	N/A	0	No
		Plant & Equipment Total						169,000	43,800	0	90,000	35,200	0	0	
16		ICT													
		New	Administration Booking Software	N/A	N/A	Implement a Venue booking system - front counter staff	40,000	40,000	0	0	0	0	N/A	0	No
		Renewal	Adobe Acrobat	N/A	N/A	Version upgrade to the latest version - Acrobat DC	25,000	25,000	0	0	0	0	N/A	0	No
		New	Azure migration	N/A	N/A	Current NextDC servers and storage is 8 yrs old, so under DR mitigation plan is to migrate all NextDC services to Azure Environment and shutting down NextDC.	50,000	50,000	0	0	0	0	N/A	0	No
		Upgrade	IP phone system collaboration	N/A	N/A	Implement DR phone capability	40,000	40,000	0	0	0	0	N/A	0	No
		New	Visitor Management System	N/A	N/A	Implement a visitor management system for the city	10,000	10,000	0	0	0	0	N/A	0	No
		New	Cyber security review	N/A	N/A	Review current cyber security status collaborated with an external security firm	15,000	15,000	0	0	0	0	N/A	0	No
		Upgrade	Video collaboration	N/A	N/A	Implement a meeting room video collaboration system	15,000	15,000	0	0	0	0	N/A	0	No
		New	CCTV management system	N/A	N/A	Integrate all current CCTV networks into one management system	15,000	15,000	0	0	0	0	N/A	0	No
		New	Meeting minutes & Agenda	N/A	N/A	Implement Meeting minutes & Agenda software	40,000	40,000	0	0	0	0	N/A	0	No
		Renewal	Website review	N/A	N/A	Website	60,000	60,000	0	0	0	0	N/A	0	No

CITY OF NEDLANDS CAPITAL WORKS PROGRAM 2020-21

Group No	Job No	Type Renewal / Upgrade / New	Name	Project		Description	Budget (\$) Total	Funding Sources (\$)					Re-budget Yes/No	
				Suburb	Ward			Municipal	Grant	Sales Proceeds	Reserves	Grant Type		Boundary LG Contribution
		Upgrade	Printers	N/A	N/A	Purchase printers	130,000	130,000	0	0	0	N/A	0	No
		Upgrade	Finance system	N/A	N/A	Replacement Finance system	750,000	750,000	0	0	0	N/A	0	No
		ICT					1,190,000	1,190,000	0	0	0		0	
18		Furniture & Equipment												
		New	71 Stirling Highway Administration Building - Desks & Shelving	N/A	N/A		10,000	10,000	0	0	0	N/A	0	No
		Furniture & Equipment					10,000	10,000	0	0	0		0	
Capital Works Program Total							7,890,007	5,183,928	2,088,148	90,000	435,200		92,731	



Schedule of Fees & Charges
For the year ended 30 June 2021

Corporate & Strategy Fees				
Particulars		2019/20	2020/21	GST Y/N
Photocopying				
A4	B & W single sided	\$0.20	\$0.20	Y
	B & W double sided	\$0.40	\$0.40	Y
	Colour single sided	\$0.50	\$0.50	Y
	Colour double sided	\$1.00	\$1.00	Y
A3	B & W single sided	\$0.20	\$0.20	Y
	B & W double sided	\$0.40	\$0.40	Y
	Colour single sided	\$1.00	\$1.00	Y
	Colour double sided	\$2.00	\$2.00	Y
A2	B & W single sided	\$2.00	\$2.00	Y
	B & W double sided	\$4.00	\$4.00	Y
	Colour single sided	\$5.80	\$5.80	Y
A1	Colour double sided	\$11.60	\$11.60	Y
	B & W single sided	\$2.50	\$2.50	Y
	B & W double sided	\$5.00	\$5.00	Y
	Colour single sided	\$7.00	\$7.00	Y
	Colour double sided	\$14.00	\$14.00	Y
A0	B & W single sided	\$5.00	\$5.00	Y
	B & W double sided	\$10.00	\$10.00	Y
	Colour single sided	\$15.00	\$15.00	Y
	Colour double sided	\$30.00	\$30.00	Y
Finance				
Credit Card Payment Surcharge	Credit card payment (Visa or MasterCard)	0.5%	0.5%	Y
Admin fee for a dishonoured payment	On cheques or electronic payments. Per payment.	\$23.00	\$23.00	Y
Admin fee for re-issuing a cheque	Lost or expired cheques by payee. Per cheque.	\$23.00	\$23.00	Y
Interest on sundry debtor after 30 days overdue		11%	8%	N
Debt recovery - legal fees		Nil	Cost Recovery	Y
Debt recovery/legal documentation preparation		\$82.00	\$82.00	Y
Rates				
Orders and Requisitions		\$95.00	\$95.00	N
Rates enquiries / Statement of rates		\$60.00	\$60.00	N
Charge for instalment payment		\$48.00	\$48.00	N
Charge for direct debit & payment arrangement		\$43.50	\$43.50	N
Late payment interest rate		11%	8%	N
Instalment interest rate		5.5%	5.5%	N
Dishonour fee - Australia post		Cost Recovery	Cost Recovery	Y
Notice of discontinuance of claim documentaion preparation		Up to \$220	Up to \$220	Y
Debt recovery/legal documentation preparation		\$82.00	\$82.00	Y
Freedom of Information (Under the Freedom of Information Act 1992, s. 12 pg, 6)				
Personal information about the applicant		Free	Free	N

Corporate & Strategy Fees				
Particulars		2019/20	2020/21	GST Y/N
Application fee - non personal information		\$30.00	\$30.00	N
Charge for time dealing with the application (per hour, or pro rata)		\$30.00	\$30.00	N
Access time supervised by staff (per hour, or pro rata)		\$30.00	\$30.00	N
Photocopying staff time (per hour, or pro rata)		\$30.00	\$30.00	N
Photocopy/per page		\$0.20	\$0.20	N
Transcribing from tape, film or computer (per hour, or pro rata)		\$30.00	\$30.00	N
Duplicating a tape, film or computer information		Actual cost	Actual cost	N
Delivery, packaging and postage		Actual cost	Actual cost	N
Advance deposit may be required of the estimated charges		25%	25%	N
Further advance deposit may be required to meet the charges for dealing with the application		75%	75%	N

Planning Fees				
Particulars		2019/20	2020/21	GST Y/N
Fees are subject to change once the State Government introduce a new fee schedule for the 2020/21 FY.				
All fee charges marked TBC are awaiting confirmation of charge from state government				
Planning Proposals Fees				
Development Application Fees (excluding an Extractive Industry)*				
Estimated cost of development	Not more than \$50,000	\$147.00	\$147.00	N
Estimated cost of development	More than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development	0.32% of the estimated cost of development	N
Estimated cost of development	More than \$500,000 but not more than \$2.5M	\$1,700 + 0.257% for every \$1 in excess of \$500,001	\$1,700 + 0.257% for every \$1 in excess of \$500,001	N
Estimated cost of development	More than \$2.5M but not more than \$5M	\$7,161 + 0.206% for every \$1 in excess of \$2.5M	\$7,161 + 0.206% for every \$1 in excess of \$2.5M	N
Estimated cost of development	More than \$5M but not more than \$21.5M	\$12,633 + 0.123% for every \$1 in excess of \$5M	\$12,633 + 0.123% for every \$1 in excess of \$5M	N
Estimated cost of development	More than \$21.5M	\$34,196.00	\$34,196.00	N
Determining an application to amend or cancel an approved development application		\$295.00	\$295.00	N
Provision of a Subdivision Clearance (incl. Strata Survey)				
Not more than 5 Lots	First 5 Lots - per lot	\$73.00	\$73.00	N
More than 5 Lots but not more than 195 Lots	Each subsequent lot - per lot	\$35.00	\$35.00	N
More than 195 Lots		\$7,393.00	\$7,393.00	N
Scheme Amendments, Structure Plans, Activity centre plans and Local Development Plans				
As deposit on lodgement - Scheme Amendment		Estimate payable in advance in accordance with Planning and Development Regulations	Estimate payable in advance in accordance with Planning and Development Regulations	N
As deposit on lodgement - Structure Plan/activity centre plan/local Development Plan and amendments to these plans		Estimate payable in advance in accordance with Planning and Development Regulations	Estimate payable in advance in accordance with Planning and Development Regulations	N
Staff hourly rates for scheme amendments, structure plans, activity centre plans and local development plans				
Director/Council Planner	Per hour	\$88.00	\$88.00	N
Manager/Senior Planner	Per hour	\$66.00	\$66.00	N
Planning Officer	Per hour	\$36.86	\$36.86	N
Other Staff e.g. Environmental Health	Per hour	\$36.86	\$36.86	N
Secretarial/Administrative	Per hour	\$30.20	\$30.20	N
Other Planning Fees				
Section 40 Certificate	Per Item	\$115.00	\$115.00	N
Issue of Zoning Certificate	Per Item	\$73.00	\$73.00	N
Property Settlement Questionnaire response	Per Item	\$73.00	\$73.00	N
Issue of Written Planning Advice	Per Item	\$73.00	\$73.00	N
Deemed-to-comply check	Minor development	\$73.00	\$73.00	N
	Single-dwelling	\$400.00	\$400.00	N
Change of Use/Continuation of Non	Initial application where use has not commenced.	\$295.00	\$295.00	N

Planning Fees				
Particulars		2019/20	2020/21	GST Y/N
Change of Use/Continuation of Non-Conforming Use	Determining a retrospective application for a change of use/continuation of non-conforming use.	\$885.00	\$885.00	N
Home Business	Initial application where home business has not commenced.	\$222.00	\$222.00	N
	Determining a retrospective application for home business.	\$666.00	\$666.00	N
	Renewal where application is made before the approval expires(Per Annum)	\$73.00	\$73.00	N
	Renewal where application is made after the approval expires (Per Annum)	\$219.00	\$219.00	N
Publications	Town Planning Scheme Text	\$62.50	\$62.50	N
Preliminary Planning Assessment	Minor development	\$73.00	\$73.00	N
	Single-dwelling	\$400.00	\$400.00	N
Fee for issuing a final demand for the payment of a Planning Infringement Notice		\$18.50	\$18.50	N
Costs and expenses of any specific assessment and/or technical advice that is required in relation to the assessment of a development application, where that expertise is not available within the City of Nedlands, for example heritage advice, Architecture, landscaping advice and/or bushfire attack level advice.		The applicant will be billed once costs and expenses are incurred and payable prior to determination of the development application.	The applicant will be billed once costs and expenses are incurred and payable prior to determination of the development application.	N

* Retrospective Planning Fees are the usual fees for the application plus, by way of penalty, twice the fees. In other words three times the fees.

Tresillian				
Particulars		2019/20	2020/21	GST Y/N
Room Hire				
Yoga Room	Hourly	\$39.00	\$39.00	Y
	1/2 Day (6 hrs)	\$160.00	\$160.00	Y
	1 Day	\$230.00	\$230.00	Y
	2 Days	\$275.00	\$275.00	Y
	3 Days	\$337.00	\$337.00	Y
	4 Days	\$364.00	\$364.00	Y
	5 Days	\$398.00	\$398.00	Y
	6 Days	\$411.00	\$411.00	Y
	Weekly	\$483.00	\$483.00	Y
Craft, Sitting, Front, Veranda or Playcentre Room	Hourly	\$31.00	\$31.00	Y
	1/2 Day (6 hrs)	\$123.00	\$123.00	Y
	1 Day	\$175.00	\$175.00	Y
	2 Days	\$212.00	\$212.00	Y
	3 Days	\$263.00	\$263.00	Y
	4 Days	\$280.00	\$280.00	Y
	5 Days	\$303.00	\$303.00	Y
	6 Days	\$314.00	\$314.00	Y
	Weekly	\$370.00	\$370.00	Y
Drawing or Resource Room	Hourly	\$26.00	\$26.00	Y
	1/2 Day (6 hrs)	\$92.00	\$92.00	Y
	1 Day	\$129.00	\$129.00	Y
	2 Days	\$157.00	\$157.00	Y
	3 Days	\$194.00	\$194.00	Y
	4 Days	\$206.00	\$206.00	Y
	5 Days	\$225.00	\$225.00	Y
	6 Days	\$234.00	\$234.00	Y
	Weekly	\$280.00	\$280.00	Y
Studio /Room Rentals				
Courtyard	Annual	As noted in licence agreement	As noted in licence agreement	Y
Garage Studio	Annual	As noted in licence agreement	As noted in licence agreement	Y
The Potters Studio	Annual	As noted in licence agreement	As noted in licence agreement	Y
Green Studio	Annual	As noted in licence agreement	As noted in licence agreement	Y
Café	Annual	As noted in licence agreement	As noted in licence agreement	Y
Corner Room	Annual	As noted in licence agreement	As noted in licence agreement	Y
Garden Room	Annual	As noted in licence agreement	Nil	Y
Language Studio	Annual	As noted in licence agreement	As noted in licence agreement	Y
Studio 8	Annual	As noted in licence agreement	As noted in licence agreement	Y
Central Studio	Annual	As noted in licence agreement	As noted in licence agreement	Y
Annual Memberships				
Individual	Resident of Nedlands	\$0.00	\$0.00	Y
	Non-Resident of Nedlands	\$0.00	\$0.00	Y
Family	Resident of Nedlands	\$0.00	\$0.00	Y
	Non-Resident of Nedlands	\$0.00	\$0.00	Y
Sundry				
	B&W: A4 - single sided	\$0.20	\$0.20	Y

Tresillian				
Particulars		2019/20	2020/21	GST Y/N
Photocopies /Printing	B&W: A4 - double sided	\$0.40	\$0.40	Y
	B&W: A3 - single sided	\$0.20	\$0.20	Y
	B&W: A3 - double sided	\$0.40	\$0.40	Y
	Colour: A4 - single sided	\$0.50	\$0.50	Y
	Colour: A4 - double sided	\$1.00	\$1.00	Y
	Colour: A3 - single sided	\$1.00	\$1.00	Y
	Colour: A3 - double sided	\$2.00	\$2.00	Y
Telephone	Local Call	\$0.80	\$0.80	Y
Laminating	A4	\$2.00	\$2.00	Y
	A3	\$3.00	\$3.00	Y
Advertising in Tresillian Newsletter (including design work)				
Business Card Size	A7	\$87.00	\$87.00	Y
Quarter Page	A6	\$158.00	\$158.00	Y
Half Page	A5	\$316.00	\$316.00	Y
Exhibitions/Displays				
Exhibition fee (venue hire only)		\$0	\$800	Y
Exhibition Fee (includes curation)		\$1,448.00	\$1,448.00	Y
Commission on sale of artworks		30%	30%	Y
Course Fees				
Charges for Individual Courses	Concession card holders receive a 10 % discount on fees	10% discount for concession card holders	10% discount for concession card holders	Y

Library Services				
Particulars		2019/20	2020/21	GST Y/N
Photocopies / Printing - per page	B&W: A4 - single sided	\$0.20	\$0.20	Y
	B&W: A4 - double sided	\$0.40	\$0.40	Y
	B&W: A3 - single sided	\$0.20	\$0.20	Y
	B&W: A3 - double sided	\$0.40	\$0.40	Y
	Colour: A4 - single sided	\$0.50	\$0.50	Y
	Colour: A4 - double sided	\$1.00	\$1.00	Y
	Colour: A3 - single sided	\$1.00	\$1.00	Y
	Colour: A3 - double sided	\$2.00	\$2.00	Y
Laminating - per page	A4	\$2.00	\$2.00	Y
	A3	\$3.00	\$3.00	Y
Holiday Activities				
Outside performer (per child) as required	Per session	\$2 - \$5	\$2 - \$5	Y
Non-attendance charge	Per session	\$2.00	\$2.00	y
Adult Events and Workshops				
Per workshop and session as required	Per session	\$5 - \$50	\$5 - \$50	Y
Other				
Replace library card (within 1 year)		\$5.00	\$5.00	Y
Sale of library bags	Per bag	\$2.00	\$1.00	Y
Sale of discarded library stock		\$0.50 - \$10	\$0.50 - \$10	Y
Administration and late return penalty	Per item	\$3.00	\$3.00	Y
Administration and late return penalty - Xperss collection	Per item	\$3.00	\$3.00	Y
Promotional materials (various)		\$0.50 - \$30	\$0.50 - \$30	Y
Uncollected Inter Library Loan	Per item	\$2.00	\$2.00	Y
Hire of bookclub book sets - adult sets	Per set (10 volumes)	\$30.00	\$30.00	Y
Hire of bookclub book set - children's sets	Per set (6 volumes)	\$20.00	\$20.00	y
Charge on lost or damaged items	Per item	Priced individually	Priced individually	Y
Local Studies images - commercial use of images	Per image	\$30.00	\$30.00	Y
Local studies images - non-commercial use of images	Per image	Priced individually	Priced individually	Y
Library Bus service - residents (no charge)	Per trip	\$0.00	\$0.00	
Library Bus service - nonresidents within any of the western suburbs (Subiaco, Claremont, Cottesloe, Peppermint Grove, Mosman Park)	Per trip	\$5.00	\$5.00	Y
Training Room Hire				
Without computer use	Hourly	\$25.00	\$25.00	Y
	Daily	\$110.00	\$110.00	Y
With computer use	Hourly	\$35.00	\$35.00	Y
	Daily	\$150.00	\$150.00	Y

PRCC - Child Care Services						
Particulars		2019/20		2020/21		GST Y/N
Daily (Tuesday to Friday)		\$130.00	(1 July - 31 December 2019)	\$135.00	(1 July - 31 December 2020)	N
		\$135.00	(1 January - 30 June 2020)	\$135.00	(1 January - 30 June 2021)	N
Monday		\$105.00	(1 July - 31 December 2019)	\$110.00	(1 July - 31 December 2020)	N
		\$110.00	(1 January - 30 June 2020)	\$110.00	(1 January - 30 June 2021)	N
Sessional	Half day (Morning only) (8.00am - 1.00pm)	\$95.00		\$95.00		N
	*3 hours (2.30 - 5.30pm)	\$70.00		\$70.00		
	*4 hours (1.30 - 5.30pm)	\$85.00		\$85.00		N
Administration Fee	Annual	\$150.00		\$150.00		N
Late Fee	Late Collecting Child	\$45.00		\$45.00		N

*Sessional booking options are subject to availability of places at the Centre and full sessional fee will still apply for non-attendance.

Aged and Disabled Services				
Particulars		2019/20	2020/21	GST Y/N
Maximum of 6 hours per week of service available per client in all income categories				
Non-Eligible Senior Support Services	Fee per Unit of Service*	\$5.00 to \$180	\$5.00 to \$180	Y
NCC:				
Eligible clients: Income - Single \$0 to \$54,392; couple \$0 to \$88,452	Fee per Unit of Service*	\$8.00***	\$10.00***	N
Eligible Clients: Income - Single - \$54,392 to \$62,000; Couple \$88452 to \$92,000	Fee per Unit of Service*	Unit Cost**	Unit Cost**	N
Eligible clients: Income - Single \$0 to \$54,392; Couple \$0 to \$88,452	Fee limit (cap) per week	\$74.00***	\$74.00***	N
Eligible Clients: Income - Single \$54392 - \$62,000; Couple \$88452 - \$92,000	Fee limit (cap) per week	\$168.00***	\$168.00***	N
Day Respite Centre	Full Day (includes meal @ \$10.50 and transport)	\$25.00***	\$27.00***	N
Transport	Return Trip	\$10.00***	\$10.00***	N
	One Way	\$5.00***	\$5.00***	N
Positive Ageing - Activity Fees:				
Affinity Club Membership	Annual	\$25.00	\$25.00	N
Positive Ageing - Activities (various)	Member	\$3.00 - \$100	\$3.00-\$100	N
	Non Member	\$5.00 - \$100	\$5.00-\$100	N

*Unit of service is a single service provided within a specified timeframe.

**Unit cost is used to describe the actual cost of providing a unit of service calculated annually using the formula specified in the HACC Safeguards Policy.

*** These figures may change at any time in-line with Commonwealth Home Support Program funding contract requirements

Grounds Hire - Recreation				
Particulars		2019/20	2020/21	GST Y/N
Tennis Courts				
Tennis Court Hire - Adults (18 yrs and over)	Lawler Park, College Park, Mt Claremont Per Hour Hollywood Courts (regular sessions only, casual hire free)	\$13.00	\$13.00	Y
Tennis Court Hire - Juniors (under 18 yrs) and Seniors (60 + yrs)	Lawler Park, College Park, Mt Claremont Per Hour Hollywood Courts (regular sessions only, casual hire free)	\$8.00	\$8.00	Y
Tennis Court Hire Professional Coach/Commercial User - Adults (18 yrs and over)	All Courts, Per hour	\$17.00	\$17.00	Y
Tennis Court Hire Professional Coach/Commercial Hirer - Juniors (under 18 yrs) and Seniors (60 + yrs)	All Courts, Per hour	\$11.00	\$11.00	Y
Commercial / Private				
Ground Key Bond	All grounds use	\$84.00	\$84.00	N
All Grounds Permit - No location guarantee	Annual	\$1,250.00	\$1,250.00	Y
	per term rate	\$300.00	\$300.00	Y
	1 month	\$122.00	\$122.00	Y
All Grounds - specific location	Hourly	\$30.00	\$30.00	Y
	Daily	\$201.00	\$201.00	Y
School				
All Grounds - All pitches/fields on ground	Hourly - Before 3 pm (applies to non CoN schools only)	\$15.00	\$15.00	Y
	Hourly - After 3 pm (All schools)	\$18.00	\$18.00	Y
	Daily	\$199.00	\$199.00	Y
	Per term rate - Before 3pm	\$238.00	\$238.00	Y
	All terms rate - Before 3pm	\$715.00	\$715.00	Y
Community / Sporting Club				
All Grounds - Per pitch/field	Per hour	\$18.00	\$18.00	Y
	Daily	\$115.00	\$115.00	Y
Turf facilities	Per Fixture	\$407.00	\$407.00	Y
Unauthorised (No booking) Ground Use Fine	Fine only. Separate usage charge will incur.	\$289.00	\$289.00	N
Inappropriate Ground Use Fine	Leaving metal items on the reserve (i.e. Pegs)	\$289.00	\$289.00	N
Specialised Services (per hour)	Administration Labour	\$113.00	\$113.00	Y
	Rangers - 1 x person + a vehicle	\$65.00	\$65.00	Y
	Building - 1 x person + a vehicle	\$62.00	\$62.00	Y
Contributions to Bore Maintenance - as per lease agreement	Dalkeith Bowling Club	\$974.00	\$974.00	Y
	Hollywood Bowling Club	\$974.00	\$974.00	Y
	Dalkeith Tennis Club	\$1,946.00	\$1,946.00	Y
	Nedlands Tennis Club	\$974.00	\$974.00	Y
	Allen Park Tennis Club	\$1,946.00	\$1,946.00	Y
	Nedlands Croquet Club	\$974.00	\$974.00	Y
Senior Team				
Ground Hire - game days only - Daily rate		\$30.00	\$30.00	Y
Ground Hire - Training - Per hour		\$6.00	\$6.00	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$1,709.00	\$1,709.00	Y
Aussie Rules Goals		\$2,098.00	\$2,098.00	Y
Hockey Goals		\$436.00	\$436.00	Y
Soccer Goals		\$1,300.00	\$1,300.00	Y
Preparation of Turf Cricket Wicket/s	College Park (1x centre wicket)	\$1,733.00	\$1,733.00	Y
	College Park (1 x centre wicket & 1 practice block)	\$5,250.00	\$5,250.00	
	Allen Park (1 centre wicket & 1 practice block)	\$5,250.00	\$5,250.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$5,250.00	\$5,250.00	Y
Electricity costs to operate oval flood lights per hour per oval	Charles Court Reserve - Rugby Area	\$4.50	\$4.50	Y
(Winter from 5pm, Summer from 6pm)	Charles Court Reserve - Soccer Area	\$2.50	\$2.50	Y
	Melvista Oval	\$14.50	\$14.50	Y
	DC Cruickshank Reserve	\$5.50	\$5.50	Y
	Mt Claremont Oval	\$3.00	\$3.00	Y
	Allen Park Upper Oval	\$11.50	\$11.50	Y
	Allen Park Lower Oval (New Lights)	\$11.50	\$11.50	Y
	College Park Upper Oval	\$6.00	\$6.00	Y
	College Park Lower Oval	\$5.00	\$5.00	Y
	Highview Oval	\$19.00	\$19.00	Y

Grounds Hire - Recreation				
Particulars		2019/20	2020/21	GST Y/N
Additional Lawn Mowing Per Session Per Oval		\$267.00	\$267.00	Y
Initial set up and line marking per field per sport	Rugby	\$299.00	\$299.00	Y
	Junior Aussie Rules	\$162.00	\$162.00	Y
	Senior Aussie Rules	\$299.00	\$299.00	Y
	Hockey	\$299.00	\$299.00	Y
	Senior Soccer	\$299.00	\$299.00	Y
	Junior Soccer	\$162.00	\$162.00	Y
Junior Team (50% of Senior Team fee)				
Ground Hire - game days only - Daily rate		\$15.00	\$15.00	Y
Ground Hire - Training - Per hour		\$3.00	\$3.00	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$854.00	\$854.00	Y
Aussie Rules Goals		\$1,049.00	\$1,049.00	Y
Hockey Goals		\$218.00	\$218.00	Y
Soccer Goals		\$650.00	\$650.00	Y
Preparation of Turf Cricket Wicket/s	College Park (1x centre wicket)	\$867.00	\$867.00	Y
	College Park (1 x centre wicket & 1 practice block)	\$2,625.00	\$2,625.00	Y
	Allen Park (1x centre wicket & 1 x practice block)	\$2,625.00	\$2,625.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$2,625.00	\$2,625.00	Y
Electricity costs to operate oval flood lights per hour per oval	Charles Court Reserve - Rugby Area	\$2.30	\$2.30	Y
(Winter from 5pm, Summer from 6pm)	Charles Court Reserve - Soccer Area	\$1.50	\$1.50	Y
	Melvista Oval	\$7.25	\$7.25	Y
	DC Cruickshank Reserve	\$2.75	\$2.75	Y
	Mt Claremont Oval	\$1.60	\$1.60	Y
	Allen Park Upper Oval	\$5.80	\$5.80	Y
	Allen Park Lower Oval (New Lights)	\$5.75	\$5.75	Y
	College Park Upper Oval	\$3.10	\$3.10	Y
	College Park Lower Oval	\$2.60	\$2.60	Y
	Highview Oval	\$9.50	\$9.50	Y
Additional lawn mowing per session per oval		\$134.00	\$134.00	Y
Initial set up and line marking per field per sport	Rugby	\$150.00	\$150.00	Y
	Junior Aussie Rules	\$81.00	\$81.00	Y
	Senior Aussie Rules	\$150.00	\$150.00	Y
	Hockey	\$150.00	\$150.00	Y
	Senior Soccer	\$150.00	\$150.00	Y
	Junior Soccer	\$81.00	\$81.00	Y
Junior & Senior Teams (75% of Senior Team fee)				
Ground Hire - fixture game days only - Daily		\$23.00	\$23.00	Y
Ground Hire - Training - Per hour		\$5.00	\$5.00	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$1,282.00	\$1,282.00	Y
Aussie Rules Goals		\$1,574.00	\$1,574.00	Y
Hockey Goals		\$327.00	\$327.00	Y
Soccer Goals		\$975.00	\$975.00	Y
Preparation of Turf Cricket Wicket/s	College Park (1x centre wicket)	\$1,300.00	\$1,300.00	Y
	College Park (1 x centre wicket & 1 practice block)	\$3,938.00	\$3,938.00	Y
	Allen Park (1x centre wicket & 1 x practice block)	\$3,938.00	\$3,938.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$3,938.00	\$3,938.00	Y
Electricity costs to operate oval flood lights per hour per oval	Charles Court Reserve - Rugby Area	\$3.40	\$3.40	Y
(Winter from 5pm, Summer from 6pm)	Charles Court Reserve - Soccer Area	\$1.90	\$1.90	Y
	Melvista Oval	\$11.00	\$11.00	Y
	DC Cruickshank Reserve	\$4.20	\$4.20	Y
	Mt Claremont Oval	\$2.30	\$2.30	Y
	Allen Park Upper Oval	\$9.00	\$9.00	Y
	Allen Park Lower Oval (New Lights)	\$9.00	\$9.00	Y
	College Park Upper Oval	\$5.00	\$5.00	Y
	College Park Lower Oval	\$3.00	\$3.00	Y
	Highview Oval	\$14.50	\$14.50	Y
Additional lawn mowing per session per oval		\$200.00	\$200.00	Y
Initial set up and line marking per field per sport	Rugby	\$224.00	\$224.00	Y
	Junior Aussie Rules	\$122.00	\$122.00	Y
	Senior Aussie Rules	\$224.00	\$224.00	Y
	Hockey	\$224.00	\$224.00	Y
	Junior Soccer	\$224.00	\$224.00	Y
	Senior Soccer	\$122.00	\$122.00	Y

Grounds Hire - Recreation				
Particulars		2019/20	2020/21	GST Y/N
Grounds Hire - External Events				
Complex Fee-charging Event Assessment Fee (Non-refundable)	For all complex fee-charging events requiring event approval, except weddings, with road closure/TMP/structures etc.	\$1,035.00	\$1,035.00	Y
Event Assessment Fee (non-refundable)	For all events requiring approval, except weddings.	\$84.00	\$84.00	Y
Non Refundable Wedding Assessment Fee				
City of Nedlands Resident		\$165.00	\$165.00	Y
Non City of Nedlands Resident		\$517.00	\$517.00	Y
Reserve Hire Fee				
City of Nedlands Resident		Free	Free	-
Non City of Nedlands Resident - Community Event Rate	Hourly	\$18.00	\$18.00	Y
	Daily	\$114.00	\$114.00	Y
Non City of Nedlands Resident - Commercial Event Rate	Hourly	\$52.00	\$52.00	Y
	Daily	\$310.00	\$310.00	Y
Commercial Filming Fee	Hourly	\$37.00	\$37.00	Y
	Daily	\$199.00	\$199.00	Y
Vehicle Access to Reserve Bond		\$816.00	\$816.00	N
Vehicle Access to Reserve Fee		\$95.00	\$95.00	Y
Reserve Bond (fee charging commercial event)		\$2,070.00	\$2,070.00	N
Reserve Bond (non fee charging event)		\$236.00	\$236.00	N
Road Closure Approval Fee	Refer to Ranger Services Fees			-
Rangers Attendance	Refer to Ranger Services Fees			-
Liquor Permit	Consumption only not for sales	Free	Free	N/A
Community Banner Fee				
2 Weeks		\$23.00	\$23.00	Y
4 Weeks		\$34.00	\$34.00	Y
6 Weeks		\$45.00	\$45.00	Y
8 Weeks		\$55.00	\$55.00	Y

Hall Hire				
Particulars		2019/20	2020/21	GST Y/N
Mt Claremont Community Centre, John Leckie Music Centre, Allen Park Pavilion, Adam Armstrong Pavilion, JC Smith Pavilion, Drabble House (Booking Hours: 7 am - Midnight)				
Individual or Community Group	Hourly	\$28.00	\$28.00	Y
	Full Day	\$210.00	\$210.00	Y
Business or Commercial User	Hourly	\$38.00	\$38.00	Y
	Full Day	\$296.00	\$296.00	Y
Kiosk, Kitchen, Changeroom etc. (for	Hourly	\$11.00	\$11.00	Y
	Full Day	\$73.00	\$73.00	Y
Music or Community Room (Community	Hourly	\$17.00	\$17.00	Y
	Full Day	\$130.00	\$130.00	Y
Music or Community Room (Commercial	Hourly	\$30.00	\$30.00	Y
	Full Day	\$235.00	\$235.00	Y
Storage Fee	Yearly (Cabinet)	\$100.00	\$100.00	Y
	Yearly (Non- cabinet)	\$200.00	\$200.00	Y
Dalkeith Hall (Booking Hours: 7am - Midnight)				
Individual or Community Group	Hourly	\$23.00	\$23.00	Y
	Full Day	\$166.00	\$166.00	Y
Business or Commercial User	Hourly	\$33.00	\$33.00	Y
	Full Day	\$250.00	\$250.00	Y
Storage	Yearly (Cabinet)	\$100.00	\$100.00	Y
	Yearly (Non- cabinet)	\$200.00	\$200.00	Y
Bonds				
Function without Alcohol		\$635.00	\$635.00	N
Function with Alcohol	Available only to	\$1,346.00	\$1,346.00	N
Other (meeting, classes, etc.)		\$155.00	\$155.00	N
Swipe Cards or Key		\$84.00	\$84.00	N
Yamaha C3D Grand Piano	John Leckie Music Centre	\$766.00	\$766.00	N
Specialised Equipment		\$500.00	\$500.00	N
Unauthorised Hall / Pavilion Use Penalty				
Using facility without booking	Will also be charged	\$296.00	\$296.00	N
After Hours Staff Call Out Fee				
Ranger Services Team	Refer to Ranger Services			
Building Maintenance Team	First 3 hours (minimum	\$300.00	\$300.00	Y
	per hour after 3 hrs	\$77.00	\$77.00	Y
Special Cleaning Fee		\$362.00	\$362.00	Y

Housing Rents / Management Licence Fee					
Particulars		2019/20	2020/21	GST Y/N	
Housing Rents					
67 Stirling Hwy - Maisonettes		Market rental	Market Rental	-	
108 Smyth Rd		Market rental	Market Rental	-	
Management Licence Fee					
College Park Family Centre					
Nedlands Playgroup		\$3,450.00	\$4,000.00	-	
Nedlands Toy Library		\$840.00	\$1,000.00	-	
Hackett Playcentre					
Hackett Playgroup		\$3,300.00	\$4,000.00	-	
Floreat Toy Library		\$420.00	\$420.00	-	
Mt Claremont Playcentre					
Mt Claremont Playgroup		\$2,750.00	\$3,000.00	-	
Allen Park Playcentre					
Allen Park Playgroup		Not in use	Not in Use	-	
Allen Park Pavilion					
Swanbourne Cricket Club		As noted in licence agreement	As noted in licence agreement	-	
Swanbourne Tigers Junior Football Club		As noted in licence agreement	As noted in licence agreement	-	
John Leckie Pavilion Clubrooms					
Claremont Junior Football Club Inc.		As noted in licence agreement	As noted in licence agreement	-	
Western Suburbs Cricket Club Inc.		As noted in licence agreement	As noted in licence agreement	-	
Adam Armstrong Pavilion					
Collegians Amateur Football Club		As noted in licence agreement	As noted in licence agreement	-	
JC Smith Pavilion					
Suburban Lions Hockey Club Inc		As noted in licence agreement	As noted in licence agreement	-	
Hourly Charge - Management Licence - Agreed Hours					
Applicable clubs by agreement		Hourly	\$9.00	\$9.20	Y
		Daily	\$67.50	\$69.00	Y

Technical Services Fees				
Particulars		2019/20	2020/21	GST Y/N
Works				
Works Supervision Fee - required for supervision and inspection of road works	Determined on the total value of road and drainage works.	2% of project cost	2% of project cost	Y
Private works		Cost Recovery	Cost Recovery	Y
Removal or relocation of sign pole		\$170.00	\$172.00	Y
Pruning, removal and replanting of Street Trees (requested by other parties)	Pruning of street trees	Cost Recovery + \$36 admin fee	Cost Recovery + \$37 admin fee	Y
Vehicle Crossover Applications				
Contribution by Council for Crossover Works	For the construction of a standard crossover to a new property.	50% up to a maximum of \$468	50% up to a maximum of \$474	N
Standard Vehicle Crossover Application - Residential Premises	For the construction or renewal of a standard crossover to a residential property.	\$152.00	\$152.00	Y
Standard Vehicle Crossover Application - Commercial Premises	For the construction or renewal of a standard crossover to a commercial property.	\$268.00	\$268.00	Y
Vehicle Crossover Application requiring review of removal/relocation of City asset - Residential Premises	To be applied where applicaiton proposes removal or relocation of a street tree, drainage pit or regulatory sign.	\$250.00	\$250.00	Y
Vehicle Crossover Application requiring review of removal/relocation of City asset - Commercial Premises	To be applied where applicaiton proposes removal or relocation of a street tree, drainage pit or regulatory sign.	\$360.00	\$360.00	Y
	Multiple Lot Developments - charged on a per lot basis	\$152 crossover - \$265 commercial fee applies to first lot plus 50% fee each additional lot	\$152 crossover - \$268 commercial fee applies to first lot plus 50% fee each additional lot	Y
Community Signs				
Community signage application	Single sign	\$71.00	\$71.00	Y
Community signage application	Multiple signs	\$116.00	\$116.00	Y
Signage installation		Cost Recovery	Cost Recovery	Y
Nature Strip Improvement Applications				
Non-compulsory inspection of site and approval of plans	Residential premises	\$121.00	\$121.00	Y
Requirement for inspection of site before approval of plans	Residential premises with requirement for assessment of harstand - street tree removal request - artificial turf assessment	\$152.00	\$152.00	Y
Non-compulsory inspection of site and approval of plans	Commercial premises	\$268.00	\$268.00	Y
Requirement for inspection of site before approval of plans	Commercial premises with requirement for assessment of harstand - street tree removal request - artificial turf assessment	\$300.00	\$300.00	Y
Non-compulsory inspection of site and approval of plans	Multiple Lot Developments - charged on a per lot basis	\$121 standard - \$152 crossover - \$268 commercial fee applies to first lot plus 50% fee each additional lot	\$121 standard - \$152 crossover - \$268 commercial fee applies to first lot plus 50% fee each additional lot	Y
Footpaths				
Footpath deposit to cover possible damage	Standard L-10m x W-1.2m footpath	\$ 1,700.00	\$ 1,700.00	N
Footpath deposit calculation: Frontage length (m) x \$55.00 + footpath area (m2) x \$72.50 + \$500.00	Wider than above footpath	Cost supplied based on the calculation	Cost supplied based on the calculation	N

Technical Services Fees				
Particulars		2019/20	2020/21	GST Y/N
Non-refundable inspection fee to cover pre/post/interim inspections		\$170.00	\$170.00	N
Reinstatement of damage to crossover & kerb		Cost Recovery	Cost Recovery	Y
Replace Slab Footpath with 2.0m or 1.5m wide concrete path (equivalent to cost of replacing with slabs)	Per m ² of path	\$75.00	\$75.00	N
Material				
Bulk Sand, Fill and Mulch from Mt Claremont Depot	Sand per m ³	\$25.00	\$25.00	Y
	Fill per m ³	\$13.00	\$13.00	Y
Private Works on a Thoroughfare Applications				
Private works on a Thoroughfare Application inclusive of traffic management plan review		\$370.00	\$370.00	Y
Traffic Management Plan Review Only		\$222.00	\$222.00	Y
Subdivision Supervision Fees				
% of total value of all road & drainage works plus 15% of total earthworks cost	Not engaged a consulting engineer and clerk of works to design and supervise the construction and drainage	2.00% plus GST	3.00% plus GST	Y
	Engaged a consulting engineer and clerk of works to design and supervise the construction and drainage	3.00% plus GST	1.50% plus GST	Y
	Outstanding works supervision fees	\$1,215.00	\$1,215.00	Y
Early Subdivision Clearance Inspection Fees				
Application fee		\$705.00	\$705.00	Y
Subdivision/Development and Private Works handed over to the City - Maintenance Bonds				
% of total value of all works held for 12 months from practical completion and until all items are satisfactorily completed.	\$0 - \$100,000	5.00%	5.00%	Y
	\$100,000 - \$200,000	4.00%	4.00%	Y
	\$200,000 - \$400,000	3.50%	3.50%	Y
	\$400,000 - \$600,000	3.00%	3.00%	Y
	Over \$600,000	2.50%	2.50%	Y
Street Trees Bond				
Street tree bond in lieu of fencing protection to cover possible damage to street trees adjacent to private development sites	Per tree	\$1,600.00	\$1,600.00	N

Building Fees				
Particulars		2019/20	2020/21	GST Y/N
Building Fees - As prescribed by Building Regulations 2012, Schedule 2 (as amended in June 2014)				
Division 1 - Applications for Building / Demolition permits				
(1) Certified Application for a building permit (s.16(1))	(a) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00	N
	(b) for building work for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00	N
(2) Uncertified application for a building permit (s.16(1))	Per Application	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00	N
(3) Application for a demolition permit (s.16(1))	(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	\$105.00	\$105.00	N
	(b) for demolition work for a Class 2 to Class 9 building or incidental structure	\$105.00 for each story of the building	\$105.00 for each story of the building	N
(4) Application to extend the time during which a building or demolition has effect (s. 32(3)(f))	Per Application	\$105.00	\$105.00	N
Division 2 - Applications for occupancy permits, building approval				
(1) Application for occupancy permit for a completed building (s.46)	Per Application	\$105.00	\$105.00	N
(2) Application for a temporary occupancy for an incomplete building (s.47)	Per Application	\$105.00	\$105.00	N
(3) Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	Per Application	\$105.00	\$105.00	N
(4) Application for a replacement occupancy permit for permanent change of the building's use classification (s.49)	Per Application	\$105.00	\$105.00	N
(5) Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1)and (2))	Per Application	\$11.60 for each strata unit covered by the application, but not less than \$115.00	\$11.60 for each strata unit covered by the application, but not less than \$115.00	N
(6) Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))	Per Application	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less an \$105.00	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less an \$105.00	N
(7) Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))	Per Application	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$105.00	N
(8) Application to replace an occupancy permit for an existing building (s.52(1))	Per Application	\$105.00	\$105.00	N

Building Fees				
Particulars		2019/20	2020/21	GST Y/N
(9) Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	Per Application	\$105.00	\$105.00	N
(10) Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	Per Application	\$105.00	\$105.00	N
Swimming Pool Fees				
Mandatory 3 yearly swimming pool inspection	Annual charge	\$58.45	\$58.45	N
Non programmed swimming pool inspection	Hourly rate	\$58.45	\$58.45	N
Miscellaneous Building Fees				
Copies of House Plans - Includes up to 2 x A1 drawings, extra copies at Normal photocopy cost	Within 7 days	\$90.00	\$90.00	N
Certification Fees				
This relates to buildings up to 2,000m ² in floor area and max 3 storeys high only. Larger buildings will require private certification of the CBC before				
Certificate of Building Compliance		Min \$500 or 0.15% of the value of work plus site inspection and travelling costs	Min \$500 or 0.15% of the value of work plus site inspection and travelling costs	N
Certificate of Construction Compliance		Min \$500 or 0.15% of the value of work plus site inspection and travelling costs	Min \$500 or 0.15% of the value of work plus site inspection and travelling costs	N
Certificate of Design Compliance		Min \$500 or 0.15% of the Value of Work	Min \$500 or 0.15% of the Value of Work	N
Site Inspection		\$145.00	\$145.00	N
Travelling Costs		\$2.90/Km	\$0.77/km	N
Verge Materials Permit				
Permit to place materials on the nature strip/verge.				
Relates to building work to Class 10 structures, allowable area 20m ²	6 month	\$120.00	\$120.00	N
Relates to building work to Class 1 structure additions, allowable area 30m ²	12 month	\$240.00	\$240.00	N
Relates to building work to Class 1 new dwellings, allowable area 40m ²	24 month	\$480.00	\$480.00	N
Application to vary standard conditions of permit	Application Fee	\$75.00	\$75.00	N
Additional rental fee for verge use after determination of application to vary	Standard rate \$1/m2/month	POA	POA	N
Battery Powered Smoke Alarms				
Approval to use a battery powered smoke alarm		\$179.40	\$179.40	N

Health & Compliance - Environmental Health Services				
Particulars		2019/20	2020/21	GST Y/N
General Applications for Permits				
Trading in Public Places Local Law				
Outdoor Dining Licence - New Application	On application	\$162.00	\$162.00	N
Outdoor Dining Licence - Application for Annual Licence (pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year)	Annual	\$162.00	\$162.00	N
Outdoor Dining Licence - Application for Renewal of Licence	Annual	\$83.00	\$83.00	N
Outdoor Dining Licence - Application for Transfer of Licence	On application	\$85.00	\$85.00	N
Outdoor Dining Licence - Trading Area Allocation (pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year)	Per m ²	\$58.00	\$58.00	N
Outdoor Dining Licence - Installation of Trading Boundary Markers Brass Delineation Plates	On application	\$210.00	\$210.00	N
Street Trading Licence Application	Per day (total 3 days max)	\$62.00	\$62.00	N
Street Trading Licence Application - charitable or not for profit organisation	Per day (total 3 days max)	Nil	Nil	-
Street Trading Licence Application	Per week	\$205.00	\$205.00	N
Street Trading Licence Application	Per month	\$315.00	\$315.00	N
Street Trading Licence Application	Annual	\$1,580.00	\$1,580.00	N
Street Entertainer/Performer	Per day	\$30.00	\$30.00	N
Street Entertainer/Performer	Per week	\$103.00	\$103.00	N
Street Market Licence Application - Mt Claremont Farmers' Market	Annual	\$3,159.00	\$3,159.00	N
Market Trader Food Business Notification Fee	Once off	\$68.00	\$68.00	N
Food Act 2008 Fees				
Food Business Notification Fee	Once off	\$68.00	\$68.00	N
Food Business Registration Fee	Once off	\$200.00	\$200.00	N
Registration Exempt Premises (per Food Act -fundraising/community and charitable organisations are exempt)		Nil	Nil	-
Food Administration Fees				
Food premises construction, fit-out, amendment, refurbish or alterations - assessment of plans and final inspection	Per application	\$285.00	\$285.00	N
Written report on food premises to settlement agent > 7 days notice		\$90.00	\$90.00	N
Written report on food premises to settlement agent < 7 days notice		\$120.00	\$120.00	N
Overdue Annual surveillance fee	Each month overdue	\$55.00	\$55.00	N
Food Safety Program Verification fee	Per Assessment	\$550.00	\$550.00	N
Annual Surveillance/Inspection Fees				

Health & Compliance - Environmental Health Services				
Particulars		2019/20	2020/21	GST Y/N
High Risk Food Business	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$642.00	\$642.00	N
High Risk Food Business with a verified Food Safety Programs and Regulatory Food Safety Audits by a Department of Health approved auditor	At least one audit completed before reduced fee application. Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year, 50% of the high risk classification fee	\$328.00	\$328.00	N
High Risk Food Business with Additional Classifications	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$832.00	\$832.00	N
High Risk Food Business with a verified Food Safety Programs and Regulatory Food Safety Audits by a Department of Health approved auditor, plus additional classification.	At least one audit completed before reduced fee application. Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year, 50% of the high risk with additional classification fee	\$414.00	\$414.00	N
Medium Risk Food Business	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$275.00	\$275.00	N
Medium Risk Food Business with Additional Classifications	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$350.00	\$350.00	N
Low Risk Food Business	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$120.00	\$120.00	N
Very Low Risk/Charitable or Community Service Food Business, Sporting Clubs, P&C Canteens, Social Clubs	On Application	Nil	Nil	
Food business Reinspection fee		\$115.00	\$115.00	Y
FoodSafe pack		\$132.00	N/A	Y
FoodSafe plus disk		\$29.00	N/A	Y
Additional FoodSafe training workbook/s		\$11.00	N/A	Y
Offensive Trade - Statutory Fees				
Fish processing in which Whole Fish are Cleaned and Prepared	On Application	\$310.00	\$310.00	N
Shell Fish & Crustacean Processing Establishment	On Application	\$310.00	\$310.00	N
Laundries, Drycleaners	On Application	\$152.00	\$152.00	N
Other Premises - as per Offensive Trades (Fees) Regulations 1976	On Application	-		N
Application to Construct/Extend/Alter a Public Building - Statutory Fees Under Section 176 of the Health Act 1911 or Reg 9 of the Health (Public Buildings) Regulations 1992				
Public Building Form One Application - Permanent Building	On Application	\$420.00	\$420.00	N
Public Building Form One Application - Event < or = 50	On Application	Nil	Nil	
Public Building Form One Application - Event 51-999	On Application	\$160.00	\$160.00	N
Public Building Form One Application - Event > or = 1000	On Application	\$420.00	\$420.00	N
Public Building Form One Application 50 persons or less and/or Not-For-Profit/Charitable Organisation - Permanent Building	On Application	\$210.00	\$210.00	N
Public Building Form One Application Not-For-Profit/Charitable Organisation - Event 51-999	On Application	Nil	\$70.00	N
Public Building Form One Application Not-For-Profit/Charitable Organisation - Event > or = 1000	On Application	\$207.00	\$200.00	N
Fee to be Paid in Relation to an Application Under Section 176 of the Health Act 1911 or Reg 9 of the Health (Public Buildings) Regulations 1992	Maximum Fee	\$900.00	\$900.00	N
Public Building Form Three Application to Vary Certificate of Approval	On Application	\$115.00	\$115.00	N
Septic Tank/ATU/Greywater Application Fees - Statutory Fees				
Local Government Application Fee		\$118.00	\$118.00	N

Health & Compliance - Environmental Health Services				
Particulars		2019/20	2020/21	GST Y/N
Fee for the grant of a permit to use apparatus		\$118.00	\$118.00	N
Local Government Report fee		\$118.00	\$118.00	N
Noise Fees				
Out of Hours Construction Work Application (assessment and approval)- Reg 13	Per application	\$115.00	\$115.00	N
Reg 14A(7) - application for approval of noise management plan submitted under sub regulation 3 (CEO discretion to waive or reduce)		\$500.00	\$500.00	N
Noise Monitoring Fee per Officer per Standard Hour	Where after hours and min 2 officers determined by Manager, fee is per officer, per hour	\$175.00	\$175.00	Y
Non-Complying Event Application Fee - Reg18(6) >60 days to event	Per application	\$1,000.00	\$1,000.00	N
Non-Complying Event Application Fee - Reg18 59-21 days prior plus 25% Late Fee	125% of application fee	\$1,250.00	\$1,250.00	N
Non-complying Event Application Fee <21 days plus 25% Late Fee (extenuating circumstances if allowed by CEO)		\$1,250.00	\$1,250.00	N
Overtime rates where applicable - Reg 18(8)	Maximum fee	\$1,050.00	\$1,050.00	Y
Approved Venue Application - Reg 19B	Per application , maximum fee	\$15,000.00	\$15,000.00	N
Notifiable event at an approved Venue late fee - Reg 19D	59-21 days prior	\$500.00	\$500.00	N
Notifiable event at an approved Venue late fee if Ceo accepts - Reg 19D	<21 days prior	\$500.00	\$500.00	N
Administration Fees - Environmental Health Services				
Pre Demolition Rodent Baiting		\$200.00	\$200.00	N
Spoilt Food Disposal Certificate		\$137.00	\$137.00	N
Disposal following cooling equip breakdown	Officer attendance per hour	\$115.00	\$115.00	Y
Hair Dressing/Skin Penetration New Establishment Application Fee		\$95.00	\$95.00	N

Health & Compliance - Environmental Health Services				
Particulars		2019/20	2020/21	GST Y/N
Liquor Control Act Certificate s39		\$230.00	\$230.00	N
Gaming and Wagering Commission Act 1987 Certificate		\$230.00	\$230.00	N
Replacement of Certificate of Registration of a Food Business, Public Building Certificate of Approval Licence or other health certificate	Per certificate	\$50.00	\$50.00	N
Copy of Septic Tank/Effluent Disposal Plans (if available)		\$41.00	\$41.00	N
Aquatic Facility Resampling Fee For Unsatisfactory Results	Per attendance	\$0.00	\$100.00	Y
Hair Dressing/Skin Penetration Annual Surveillance Fee	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$0.00	\$50.00	Y
Lodging House Annual Renewal Fee	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$0.00	\$240.00	Y
Lodging House Registration Fee	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$0.00	\$240.00	Y

Ranger Services					
Particulars		2018/19	2019/20	2020/21	GST Y/N
Road Closure / Event Assessment Fee		\$130.00	\$135.00	\$135.00	N
Ranger Event Attendance / Booking Fee	3 hrs minimum, 2 x rangers + vehicle	\$400.00	\$400.00	\$400.00	Y
	per hour after minimum 3 hrs, 2 x Rangers	\$135.00	\$135.00	\$135.00	Y
Ranger After Hours Callout Fee	3 hrs minimum	\$255.00	\$260.00	\$260.00	Y
	per hour after minimum 3 hrs	\$66.00	\$67.00	\$67.00	Y
Parking Signs	Private Property	\$40.00	\$40.00	\$40.00	Y
	No Verge Parking	\$40.00	\$40.00	\$40.00	Y
Private Property Parking Agreement Fee	Annual cost incl 2 x signs	\$195.00	\$195.00	\$195.00	N
	Annual Renewal Fee	\$120.00	\$120.00	\$120.00	N
	Residential - first permit	Free	Free	Free	
	Residential - additional permits	\$20.00	\$25.00	\$25.00	N
	Visitor parking permit	\$30.00	\$35.00	\$35.00	N
	Residential or Visitor Replacement Parking Permit			\$15.00	N
Parking Permits	Temporary parking permit (1 month)	\$105.00	\$105.00	\$260.00	N
	Parking facility permit (per day, per bay)	\$30.00	\$30.00	\$30.00	N
	Parking facility permit (per day, per bay) Charitable Organisation	Nil	\$15.00	\$15.00	N
Impounded Vehicles	Per vehicle	\$135.00	\$135.00	\$140.00	N
	Per vehicle / per day	\$15.00	\$15.00	\$15.00	N
	Towing Fee	\$120.00	\$120.00	\$125.00	N
Impounded Dogs	Per dog	\$135.00	\$135.00	\$135.00	N
	Per dog / per day	\$40.00	\$40.00	\$40.00	N
	Dog surrender fee	\$80.00	\$80.00	\$80.00	N
Impounded fee for animals other than dogs	Per animal other than dog	\$135.00	\$135.00	\$140.00	N
	Per animal other than dog / per day	\$40.00	\$40.00	\$40.00	N
Impounded Equipment and Materials	Impound fee per item	\$135.00	\$135.00	\$135.00	N
	Daily storage fee per item	\$15.00	\$15.00	\$15.00	N
Application for 2+ dogs at premises or kennel	Initial application fee	\$165.00	\$165.00	\$165.00	N
	Renewal fee	\$55.00	\$55.00	\$55.00	N
Dog Bag Dispenser Refills	Pack of 3	\$5.00	\$5.00	\$5.00	Y
Dog & Cat Registration Fees (Dog Act 1976 & Cat Act 2011)	1 Year - Unsterilized Dogs	\$50.00	\$50.00	\$50.00	N
	3 Year - Unsterilized Dogs	\$120.00	\$120.00	\$120.00	N
	Life Time - Unsterilized Dogs	\$250.00	\$250.00	\$250.00	N
	1 Year - Sterilised Dogs/Cats	\$20.00	\$20.00	\$20.00	N
	3 Year - Sterilised Cats	\$42.50	\$42.50	\$42.50	N
	Life Time - Sterilised/Cats	\$100.00	\$100.00	\$100.00	N
	Pensioner concession	50% of above	50% of above	50% of above	N

Waste Management				
Particulars		2019/20	2020/21	GST Y/N
Residential				
Establishment fee for new residential waste service		\$83.00	\$83.00	N
Restoration fee for non-compliant residential waste service	Per bin	\$260.00	\$260.00	N
*Standard waste and bulk collection service charge - 1x120L	Annual	\$298.00	\$298.00	N
*Upgrade waste and bulk collection service Charge - 1x240L	Annual	\$660.00	\$660.00	N
*Super waste and bulk collection service Charge - 2x240L	Annual	\$1,528.00	\$1,528.00	N
standard waste and bulk collection service charge -apartments (per/property/once a week - collection for waste and recycling services)	Annual	\$298.00	\$298.00	N
standard waste and bulk collection service charge -apartments (per/property/twice a week - collection for waste and recycling services)	Annual	\$345.00	\$345.00	N
* Any special arrangement, i.e. more than once a week waste collection, will be assessed case by case and charged cost recovery basis.		Cost Recovery	Cost Recovery	N
Additional Recycling Bin		Free	Free	
Additional Green Waste Bins	Annual	\$70.00	\$70.00	N
Stand Alone Recycling Bin	Annual	\$82.00	\$82.00	N
Inside Service Charge (per. Service: standard/upgrade or super)	Annual	\$457.00	\$457.00	N
Commercial				
Establishment fee for new commercial waste service		\$83.00	\$83.00	N
*Waste collection charge - 1x240Litre	Annual	\$355.00	\$355.00	N
* Any special arrangement, i.e. more than once a week Waste collection, will be assessed case by case and charged cost recovery basis.		Cost Recovery	Cost Recovery	N
Additional Recycling Bin	Annual	Free	Free	N
Additional Green Waste Bins	Annual	\$70.00	\$70.00	N
Waste Collection Charge - 1x1100Litre service/lift	Annual	\$3,096.00	\$3,096.00	Y
Waste Collection Charge - 3 m ³ Service/Lift	Annual	\$3,604.00	\$3,604.00	Y
Stand Alone Recycling Bin	Annual	\$82.00	\$82.00	N

Waste Management				
Particulars		2019/20	2020/21	GST Y/N
Inside Service charge -apartments (per/property - collection for waste and recycling services)	Annual	\$90.00	\$90.00	N
Inside Service /per service (a commercial service consists of 1 each of 240L rubbish and 240L recycling)	Annual	\$90.00	\$90.00	N
Restoration fee for non-compliant commercial waste service (per bin)		\$259.00	\$259.00	N
Miscellaneous Items				
Temporary Events Rubbish Bin Charge	1x240L	\$32.00	\$32.00	Y
Temporary Events Rubbish Bin Charge	1x1100L	\$142.00	\$142.00	y
Extra Temporary Events Recycling Bin Charge	1x240L	\$22.00	\$22.00	Y
Extra Temporary Events Recycling Bin Charge	1x1100L	\$96.00	\$96.00	y
Sale of Worm Farms - Can-O-Worms		\$146.00	\$146.00	Y
Compost Bin - 200Litre		\$57.00	\$57.00	Y
Delivery of Compost Bins		\$19.00	\$19.00	Y
Greenwaste Bags		\$3.50	\$3.50	Y
Bokashi Bucket & Bokashi Mix		\$66.00	\$66.00	Y
Bokashi Bucket		\$61.00	\$61.00	Y
Bokashi Mix	4L bag	\$11.00	\$11.00	Y



Government of **Western Australia**
Department of **Local Government and Communities**

Local Government Operational Guidelines

Number 18 – June 2013

Financial Ratios

1. Introduction

This guideline is intended to provide a clear explanation of each ratio required to be included in the annual financial report under section 6.4(2) of the *Local Government Act 1995* and Regulation 50 of the *Local Government (Financial Management) Regulations 1996*.

An explanation of the purpose of each ratio is included to ensure staff and elected members are able to interpret what the ratio result means for the local government.

Definitions are included to fully describe what is meant by the terms used in the ratios.

2. Purpose

The guideline is designed to assist local government officers in preparing financial ratios, and provide elected members and officers with an understanding of each ratio.

Financial ratios are designed to provide users of annual financial reports with a clearer interpretation of the performance and financial results of a local government and a comparison of trends over a number of years.

On occasions, there have been inconsistencies in the calculation and interpretation of financial ratios. If information is to be meaningful, it should be prepared accurately and consistently. Ratios may be disclosed as a percentage or a factor of one.

These indicators provide a short term measure of the financial sustainability of local governments and complement the national criteria endorsed by the Local Government and Planning Ministers' Council. They provide for a comprehensive

tool for monitoring the financial sustainability of local governments.

3. Legislation

Financial ratios are included in the notes to the annual financial report. These ratios provide users with key indicators of the financial performance of a local government and include comparisons with two prior years.

Under regulation 50 of the *Local Government (Financial Management) Regulations 1996*, the annual financial report is to include, for the financial year covered by the annual financial report and the two preceding financial years, the following:

- a) current ratio;
- b) asset consumption ratio;
- c) asset renewal funding ratio;
- d) asset sustainability ratio;
- e) debt service cover ratio;
- f) operating surplus ratio; and
- g) own source revenue coverage ratio.

As several of the ratios are to be reported for the first time in the 2012/13 financial year, local governments are expected to make reasonable efforts to calculate the ratios for the two prior years. However comparatives for 2010/11 and 2011/12 are not required for the assets consumption ratio or asset renewal funding ratio.

This guideline analyses each of these ratios according to the information they provide. The ratios are classified under the following headings:

- (i) liquidity ratio;
- (ii) debt ratio;
- (iii) coverage ratio;
- (iv) financial performance ratio; and
- (v) asset management ratios.

4. Ratios

4.1 Liquidity Ratio

Liquidity refers to how quickly and cheaply an asset can be converted into cash. A local government's liquidity is measured by the 'Current Ratio'. This ratio provides information on the ability

of a local government to meet its short-term financial obligations out of unrestricted current assets. The calculation of this ratio is explained as follows:

Current Ratio	
Current Ratio =	$\frac{(\text{Current Assets MINUS Restricted Assets})}{(\text{Current Liabilities MINUS Liabilities Associated with Restricted Assets})}$
Purpose:	This is a modified commercial ratio designed to focus on the liquidity position of a local government that has arisen from past year's transactions.
Standards	The standard is not met if the ratio is lower than 1:1 (less than 100%) The standard is met if the ratio is greater than 1:1 (100% or greater) A ratio less than 1:1 means that a local government does not have sufficient assets that can be quickly converted into cash to meet its immediate cash commitments. This may arise from a budget deficit from the past year, a Council decision to operate an overdraft or a decision to fund leave entitlements from next year's revenues.
Definitions:	
'Current Assets'	Means the total current assets as shown in the balance sheet.
'Current Liabilities'	Means the total current liabilities as shown in the balance sheet.
'Restricted Asset'	Means an asset the use of which is restricted, wholly or partly, by a law made or a requirement imposed outside of the control of the local government, where the restriction is relevant to assessing the performance, financial position or financing and investment of the local government. This includes all section 6.11 cash reserves as these are restricted by the Act '... by a law made ...', unspent specific grants and other restricted cash identified by the local government, as these are restricted by '... a requirement imposed outside of the control of the local government ...'
'Liabilities Associated with Restricted Assets'	Means the lesser value of a current liability or the cash component of restricted assets held to fund that liability. Commonly this is the cash reserve for long service leave, annual leave and other employee entitlements. Ideally the cash reserve amount should be the same as the provision amount but this is rarely the case. <ul style="list-style-type: none"> • Only make a deduction if there is a cash reserve. • If the cash reserve is greater than the provision amount, only deduct the amount of the provision. • If the provision amount is greater than the cash reserve, only deduct the amount of the cash reserve. • If the cash reserve is for the purpose of long service leave (or other specific leave) then only adjust for that specific leave provision and not the total of all leave provisions.

4.2 Debt Ratio

A local government's ability to service debt is measured by the 'Debt Service Cover Ratio'. This is the measurement of a local government's ability to produce enough cash to cover its debt payments.

Debt Service Cover Ratio	
Debt Service Cover Ratio =	$\frac{\text{Annual Operating Surplus BEFORE Interest and Depreciation}}{\text{Principal and Interest}}$
Purpose:	This ratio is the measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan.
Standards	A Basic standard is achieved if the ratio is greater than or equal to two. An Advanced standard is achieved if the ratio is greater than five.
Definitions:	
'Annual Operating Surplus Before Interest and Depreciation'	Means operating revenue minus net operating expense.
'Operating Revenue'	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
'Net Operating Expense'	Means operating expense excluding interest and depreciation.
'Interest'	Means interest expense for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20 of the Act.
'Depreciation'	Has the meaning given in the AAS.
'Principal and Interest'	Means all principal and interest for moneys borrowed, credit obtained or financial accommodation arranged under section 6.20 of the Act.

4.3 Coverage Ratio

A local government's ability to cover its costs through its own taxing and revenue efforts is measured by the 'Own Source Revenue Coverage Ratio'.

Own Source Revenue Coverage Ratio	
Own Source Revenue Coverage Ratio =	$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$
Purpose:	<p>This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts.</p> <p>Different standards have been established to recognise the varying revenue raising capacities across the sector, where some rural and remote local governments have limited rate bases and revenue raising capacity, whereas others such as major metropolitan and regional local governments have significant rate bases and other own source revenues.</p>
Standards	<p>A Basic standard is achieved if the ratio is between 40% and 60% (or 0.4 and 0.6).</p> <p>An Intermediate standard is achieved if the ratio is between 60% and 90% (or 0.6 and 0.9).</p> <p>An Advanced standard is achieved if the ratio is greater than 90% (or > 0.9).</p>
Definitions:	
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.

*Note: Typically local governments disclose, in their annual financial statements, a nature or type classification described as 'Reimbursements and Recoveries, Contributions and Donations' (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

4.4 Financial Performance Ratio

A key indicator of a local government's financial performance is measured by the 'Operating Surplus Ratio'. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset management and the community's service level needs, then it is considered financially sustainable.

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt.

A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Operating Surplus Ratio	
Operating Surplus Ratio =	$\frac{(\text{Operating Revenue MINUS Operating Expense})}{\text{Own Source Operating Revenue}}$
Purpose:	This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes.
Standards:	Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).
Definitions:	
'Operating Revenue'	Means the revenue that is operating revenue for the purposes of the AAS, excluding grants and contributions for the development or acquisition of assets.
'Operating Expense'	Means the expense that is operating expense for the purposes of the AAS.
'Own Source Operating Revenue'	Means revenue from rates and service charges, fees and user charges, reimbursements and recoveries *, interest income and profit on disposal of assets.

*Note: Typically local governments disclose in their annual financial statements, a nature or type classification described as 'Reimbursements and Recoveries, Contributions and Donations' (or similar). In order to calculate the value of own source revenue, it is essential that reimbursements and recoveries are disclosed separately from contributions and donations. This can be by way of note.

4.5 Asset Consumption Ratio

This ratio seeks to highlight the aged condition of a local government's stock of physical assets.

If a local government is responsibly maintaining and renewing / replacing its assets in accordance with a well prepared

asset management plan, then the fact that its Asset Consumption Ratio may be relatively low and/or declining should not be cause for concern – providing it is operating sustainably.

Asset Consumption Ratio	
Asset Consumption Ratio=	$\frac{\text{Depreciated Replacement Cost of Depreciable Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$
Purpose:	This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.
Standards:	Standard is met if the ratio can be measured and is 50% or greater (0.50 or >). Standard is improving if the ratio is between 60% and 75% (0.60 and 0.75).
Definitions:	
'Depreciated Replacement Cost of Assets'	Has the meaning given in the AAS. AASB 136 paragraph Aus 6.2 defines depreciated replacement cost as '... the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.'
'Current Replacement Cost'	In AASB 136 paragraph Aus 32.2 'The current replacement cost of an asset is its cost measured by reference to the lowest cost at which the gross future economic benefits of that asset could currently be obtained in the normal course of business.' In addition, AASB 13 paragraph B8 provides 'The cost approach reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost)'. More detailed explanation is included in AASB 13 paragraph B9.
'Current Replacement Cost of Depreciable Assets'	Means the cost of replacing assets at current prices.

Note that the values for depreciated replacement cost of depreciable assets and the current replacement cost of depreciable assets are not amounts disclosed in the annual financial statements and the calculations involved should be discussed with auditors.

4.6 Asset Sustainability Ratio

This ratio is an approximation of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on **renewal** or **replacement** of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded.

Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. Measuring assets at fair value is critical to the calculation of a valid depreciation expense value.

Asset Sustainability Ratio	
Asset Sustainability Ratio =	$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation}}$
Purpose:	This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.
Standards:	Standard is met if the ratio can be measured and is 90% (or 0.90) Standard is improving if this ratio is between 90% and 110% (or 0.90 and 1.10).
Definitions:	
'Capital Renewal and Replacement Expenditure'	Means expenditure to renew or replace existing assets. In other words, it is expenditure on an existing asset to return the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure. As it reinstates existing service potential it may reduce operating and maintenance costs.
'Depreciation'	Has the meaning given in the AAS. Under AASB 116 paragraph 6, 'Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.' In other words, depreciation represents the allocation of the value of an asset (its cost less its residual value) over its estimated useful life to the local government. Depreciation expense can be sourced from the audited annual financial report.
'Depreciable Amount'	Under AASB 116 paragraph 6, 'Depreciable amount is the cost of an asset, or other amount substituted for cost, less its residual value.'
'Residual Value'	Under AASB 116 paragraph 6, 'The residual value of an asset is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.'
'Useful Life'	Under AASB 116 paragraph 6, 'Useful life is: (a) the period over which an asset is expected to be available for use by an entity; or (b) the number of production or similar units expected to be obtained from the asset by an entity.'

4.7 Asset Renewal Funding Ratio

This ratio indicates whether the local government has the financial capacity to fund asset renewal as required, and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses.

The ratio is calculated from information included in the local government's Long Term Financial Plan and Asset Management Plan; **not** the Annual Financial Report. For the ratio to be meaningful, a consistent discount rate should generally be applied in Net Present Value (NPV) calculations.

Asset Renewal Funding Ratio	
Asset Renewal Funding Ratio =	$\frac{\text{NPV of Planned Capital Renewals over 10 years}}{\text{NPV of Required Capital Expenditure over 10 years}}$
Purpose:	This ratio is a measure of the ability of a local government to fund its projected asset renewal / replacements in the future.
Standards:	Standard is met if the ratio is between 75% and 95% (or 0.75 and 0.95). Standard is improving if the ratio is between 95% and 105% (or 0.95 and 1.05), and the ASR falls within the range 90% to 110%, and ACR falls within the range 50% to 75%.
Definitions:	
'NPV'	Means Net Present Value.
'Planned Capital Renewals'	Means capital renewal and replacement expenditure as estimated in the long-term financial plan.
'NPV of Planned Capital Renewals' is therefore	The total of all capital expenditures on renewals and replacement included in the 10-year long term financial plan, expressed in current year values.
'Required Capital Expenditure'	Means capital renewal and replacement expenditure as estimated in the asset management plan.
'NPV of Required Capital Expenditure' is therefore	The total of all required capital expenditures on renewals in the 10-year forecast period as indicated in the asset management plans or asset forecasts, expressed in current year values.

5. Ratio Calculations

Detailed calculations of each of the seven ratios are included in this section. The calculations are based on the extracts of financial information from annual financial statements or long-term and asset management plans included at section six (6) of this guideline.

Ratio Calculations are for the year 200Y

a) Current Ratio	$\frac{\text{(Current Assets MINUS Restricted Assets)}}{\text{(Current Liabilities MINUS Liabilities Associated with Restricted Assets)}}$
=	$\frac{\begin{matrix} \text{[1]} & \text{[2]} \\ \underline{(8,156,143 - 6,728,955)} \\ \text{[3]} & \text{[4]} \\ (2,033,690 - 644,160) \end{matrix}}{\begin{matrix} \text{[5]} & \text{[6]} \\ \underline{1,427,188} \\ \text{[7]} & \text{[8]} \\ 1,389,530 \end{matrix}} = \mathbf{1.03:1} \\ \mathbf{(or 103\%)}$

[Numbers taken from statement of financial position and cash and cash equivalents note]

b) Debt Service Cover Ratio	$\frac{\text{Annual Operating Surplus BEFORE Interest and Depreciation}}{\text{Principal and Interest}}$
=	$\frac{\begin{matrix} \text{[5]} & \text{[6]} & \text{[7]} & \text{[8]} \\ \underline{(20,707,319+44,048) - ((21,365,583+50,000} \\ \text{+98,325) - (6,907,407+96,257))} \\ \text{[9]} & \text{[10]} & \text{[11]} \\ \underline{(70,597 + 96,257)} \\ \text{[12]} & \text{[11]} \end{matrix}}{\begin{matrix} \text{[13]} & \text{[14]} \\ \underline{6,241,123} \\ \text{[15]} & \text{[16]} \\ 166,854 \end{matrix}} = \mathbf{37.4}$

[Numbers taken from statement of comprehensive income by nature or type and rate setting statement]

c) Own Source Revenue Coverage Ratio	$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expense}}$
=	$\frac{\begin{matrix} \text{[13]} & \text{[14]} & \text{[15]} & \text{[16]} & \text{[6]} \\ \underline{(8,165,843+4,999,717+498,964+55,200+44,048)} \\ \text{[7]} & \text{[9]} & \text{[8]} \\ (21,365,583+98,325+50,000) \end{matrix}}{\begin{matrix} \text{[18]} \\ \underline{13,763,772} \\ \text{[17]} \\ 21,513,908 \end{matrix}} = \mathbf{0.64} \\ \mathbf{(or 64\%)}$

[Numbers drawn from statement of comprehensive income by nature or type]

Ratio Calculations are for the year 200Y

d) Operating Surplus Ratio	$\frac{\text{(Operating Revenue MINUS Operating Expense)}}{\text{Own Source Operating Revenue}}$				
=	$\frac{\overset{[5]}{(20,707,319+44,048)} - \overset{[6]}{(21,513,908)}}{\underset{[18]}{13,763,772}}$	=	$\frac{-762,541}{13,763,772}$	=	-5.5% (or -0.055)

[Numbers drawn from statement of comprehensive income by nature or type and Own Source Operating Revenue same as in c) above]

e) Asset Consumption Ratio	$\frac{\text{Depreciated Replacement Cost of Depreciable Assets}}{\text{Current Replacement Cost of Depreciable Assets}}$				
=	$\frac{\overset{[19]}{(18,847,904+183,226,214)}}{\underset{[21]}{(29,284,194+283,543,863)}}$	=	$\frac{202,074,118}{312,828,057}$	=	64.6% (or 0.646)

[Numbers drawn from notes 7a. and 8a.]

f) Asset Sustainability Ratio	$\frac{\text{Capital Renewal and Replacement Expenditure}}{\text{Depreciation Expense}}$				
=	$\frac{\overset{[23]}{660,185*} + \overset{[24]}{2,031,457} + \overset{[25]}{46,798} + \overset{[26]}{2,976,240}}{\underset{[10]}{6,907,407}}$	=	$\frac{5,714,680}{6,907,407}$	=	82.7% (or 0.827)

*Note: while described as land and building in the rate setting statement, for the purpose of this example the expenditure is assumed to all relate to buildings.

[Numbers drawn from rate setting statement]

g) Asset Renewal Funding Ratio	$\frac{\text{NPV of Planned Capital Renewals over 10 years}}{\text{NPV of Required Capital Expenditure over 10 years}}$			
NPV Planned from LTF Plan NRV Required from AM Plan	=	$\frac{\overset{[27]}{67,398}}{\underset{[28]}{73,099}}$	=	92.2% (or 0.922)

[Numbers drawn from Long Term Financial Plan (planned renewals) and Asset Management Plan (required renewals)]

6. Extracts of Financial Information from which ratios are calculated

6.1 Annual Financial Statements Extracts

Statement Of Financial Position For The Year Ended 30 June 201Y			
	NOTE	Current Actual \$	Prior Actual \$
Current Assets			
Cash and Cash Equivalents	3	6,781,850	6,005,704
Investments	4	190,000	0
Trade and Other Receivables		527,980	594,914
Inventories		656,313	590,852
Total Current Assets		8,156,143 (1)	7,191,470
Non-Current Assets			
Receivables		475,355	461,669
Inventories		2,878,873	2,000,000
Property, Plant and Equipment		31,578,071	31,445,812
Infrastructure		183,226,214 (20)	181,334,195
Total Non-Current Assets		218,158,483	215,241,676
Total Assets		226,314,626	222,433,146
Current Liabilities			
Trade and Other Payables		1,126,295	893,304
Long Term Borrowings		83,612	64,886
Provisions	11	823,783	924,356
Total Current Liabilities		2,033,690 (3)	1,882,546
Non-Current Liabilities			
Long Term Borrowings		2,358,215	419,894
Provisions	11	459,277	648,258
Total Non-Current Liabilities		2,817,492	1,068,152
Total Liabilities		4,851,182	2,950,698
Net Assets		221,463,444	219,482,448
Equity			
Retained Surplus		113,817,172	112,717,798
Reserves - Cash/Investment Backed	12	5,162,318	3,530,196
Reserves - Asset Revaluation		102,483,954	103,234,454
Total Equity		221,463,444	219,482,448

**Statement Of Comprehensive Income
By Nature Or Type
For The Period Ended 30 June 201Y**

	NOTE	201Y Actual \$		201Y Budget \$	201X Actual \$
Revenue					
Rates	24	8,165,843	(13)	8,074,469	7,633,920
Operating Grants, Subsidies and Contributions	30	6,987,595		5,548,348	5,609,425
Fees and Charges	29	4,999,717	(14)	4,253,486	4,165,652
Service Charges	26	0		0	0
Interest Earnings	2(a)	498,964	(15)	385,100	413,708
Other Revenue		55,200	(16)	27,304	30,435
		20,707,319	(5)	18,288,707	17,853,140
Expenses					
Employee Costs		(8,896,802)		(8,772,958)	(7,826,475)
Materials and Contracts		(4,120,422)		(3,926,230)	(3,064,784)
Utilities		(443,972)		(435,600)	(404,245)
Depreciation	2(a)	(6,907,407)	(10)	(7,100,000)	(7,435,789)
Interest Expenses	2(a)	(96,257)	(11)	(399,441)	(37,753)
Insurance		(336,390)		(333,163)	(326,578)
Other Expenditure		(564,333)		(828,951)	(512,377)
		(21,365,583)	(7)	(21,796,343)	(19,608,001)
		(658,264)		(3,507,636)	(1,754,861)
Non-Operating Grants, Subsidies and Contributions	30	3,494,037		5,856,328	4,933,510
Fair Value Adjustments to financial assets at fair value through profit and loss	2(a)	(50,000)	(8)	0	0
Profit on Asset Disposals	21	44,048	(6)	2,333,736	96,518
Loss on Asset Disposal	21	(98,325)	(9)	(49,155)	(43,985)
		3,389,760		8,140,909	4,986,043
Net Result		2,731,496		4,633,273	3,231,182
Other Comprehensive Income					
Changes on revaluation of non-current assets	13	(750,500)		0	0
Total Other Comprehensive Income		(750,500)		0	0
Total Comprehensive Income		1,980,996		4,633,273	3,231,182

Rate Setting Statement For The Period Ended 30 June 201Y

	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$
Revenue				
Governance		108,566	93,221	81,376
General Purpose Funding (Excl Rates)		4,104,679	3,970,416	3,855,332
Law, Order, Public Safety		686,829	556,802	864,126
Health		262,378	176,240	175,879
Education and Welfare		1,660,935	1,416,806	1,291,279
Housing		520	600	460
Community Amenities		1,688,168	1,803,650	1,324,894
Recreation and Culture		1,328,903	2,171,562	1,403,700
Transport		4,783,531	3,960,367	5,365,366
Economic Services		503,702	387,060	385,897
Other Property and Services		1,000,611	3,916,478	499,839
		16,128,822	18,453,202	15,248,148
Expenses				
Governance		(826,169)	(908,185)	(763,010)
General Purpose Funding		(171,816)	(158,077)	(154,898)
Law, Order, Public Safety		(1,137,630)	(1,349,794)	(928,250)
Health		(356,604)	(331,717)	(296,011)
Education and Welfare		(1,743,528)	(1,682,025)	(1,495,536)
Housing		(1,657)	(1,500)	(1,432)
Community Amenities		(2,859,238)	(3,057,906)	(2,755,017)
Recreation and Culture		(4,259,938)	(4,243,523)	(3,800,603)
Transport		(8,641,626)	(8,380,666)	(8,156,823)
Economic Services		(616,182)	(598,183)	(469,186)
Other Property and Services		(899,520)	(1,133,922)	(831,220)
		(21,513,908)	(21,845,498)	(19,651,986)
Net Result Excluding Rates		(5,385,086)	(3,392,296)	(4,403,838)
Adjustments for Cash Budget Requirements: Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	21	54,277	(2,284,581)	(52,533)
Movements in Assets/Liabilities		2,077	0	104,502
Depreciation on Assets	2(a)	6,907,407	7,100,000	7,435,789
Net Non-Cash Expenditure/Revenue		6,963,761	4,815,419	7,487,758

Rate Setting Statement For The Period Ended 30 June 201Y

	NOTE	201Y Actual \$	201Y Budget \$	201X Actual \$
Capital Expenditure/Revenue				
Purchase of Land Held for Resale		(2,056,759)	(4,076,189)	(702,227)
Purchase Land and Buildings	20	(660,185)	(1,787,479)	(957,226)
Purchase Plant and Equipment	20	(2,031,457)	(2,686,903)	(2,165,913)
Purchase Furniture and Equipment	20	(46,798)	0	0
Infrastructure Assets	20	(2,976,240)	(3,704,824)	(6,319,171)
Infrastructure Assets – New		(3,710,100)	(7,500,000)	0
Repayment of Debentures	23(a)	(70,597)	(70,597)	(68,526)
Proceeds from Disposal of Assets	21	759,429	5,904,712	655,232
Proceeds from New Debentures	23	2,027,644	2,188,452	350,000
SS Loan Principal Income	23	24,393	24,393	48,098
Transfers to Reserves	12	(3,376,061)	(1,478,584)	(2,952,482)
Transfers from Reserves	12	1,743,939	2,447,854	1,883,320
ADD Surplus/(Deficit) July 1 B/F	24(b)	1,841,049	1,290,473	1,351,004
LESS Surplus/(Deficit) June 30 C/F	24(b)	1,163,514	0	1,841,049
Amount Required to be Raised from Rates	24(a)	(8,116,582)	(8,025,569)	(7,635,020)

3

Cash And Cash Equivalents

	NOTE	201Y \$	201X \$
Cash - Unrestricted Muni		52,895	850,416
Cash - Restricted		6,728,955	(2) 5,155,288
	14(a)	6,781,850	6,005,704
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Land Purchase and Development Reserve	12	941,906	434,375
Plant Reserve	12	1,175,544	806,956
Building Reserve	12	1,777,669	1,224,785
Sanitation Services Reserve	12	623,039	406,750
Employee Entitlements	12	644,160	(4) 657,330
Total Reserves		5,162,318	3,530,196
Unspent Grants	2(d)	1,566,637	1,625,092
Total Unspent Grants and Loans		1,566,637	1,625,092
Total Restricted Cash		6,728,955	5,155,288

7a Property, Plant and Equipment (PP&E)		
	201Y \$	201X \$
Land – Fair Value	12,730,167	12,457,362
Less Accumulated Depreciation	0	0
	12,730,167	12,457,362
Buildings – Fair Value	15,081,793	14,694,413
Less Accumulated Depreciation	(3,746,056)	(3,379,285)
	11,335,737	11,315,128
Furniture and Equipment – Fair Value	895,174	1,426,495
Less Accumulated Depreciation	(638,235)	(1,115,109)
	256,939	311,386
Plant and Equipment – Fair Value	2,865,445	2,814,165
Less Accumulated Depreciation	(2,123,703)	(1,950,728)
	741,742	863,437
Plant and Equipment Under Lease	2,270,110	2,037,911
Less Accumulated Depreciation	(595,703)	(401,210)
	1,674,407	1,636,701
Road Construction Plant – Fair Value	8,171,672	7,920,130
Less Accumulated Amortisation	(3,332,593)	(3,058,332)
	4,839,079	4,861,798
Depreciated Cost of PP&E at Fair Value	31,578,071	31,445,812
Current Replacement Cost of Depreciated PP&E at Fair Value	29,284,194 (21)	28,893,114
Less Accumulated Depreciation	(10,436,290)	(9,904,664)
Depreciated Replacement Cost of Depreciated PP&E at Fair Value	18,847,904 (19)	18,988,450
Land (Non-Depreciable)	12,730,167	12,457,362
Depreciated Cost of PP&E at Fair Value	31,578,071	31,445,812

8a	Infrastructure	
	201Y \$	201X \$
Roads – Fair Value	260,058,298	253,772,740
Less Accumulated Depreciation	(88,538,837)	(83,677,423)
	<u>171,519,461</u>	<u>170,095,317</u>
Drainage – Fair Value	2,832,873	2,711,180
Less Accumulated Depreciation	(1,044,492)	(976,459)
	<u>1,788,381</u>	<u>1,734,721</u>
Bridges – Fair Value	861,642	811,414
Less Accumulated Depreciation	(285,302)	(244,299)
	<u>576,340</u>	<u>567,115</u>
Footpaths and Cycleways – Fair Value	4,701,608	4,305,552
Less Accumulated Depreciation	(1,352,095)	(1,207,616)
	<u>3,349,513</u>	<u>3,097,936</u>
Parks and Gardens – Fair Value	6,518,991	6,258,991
Less Accumulated Depreciation	(5,009,798)	(4,696,849)
	<u>1,509,193</u>	<u>1,562,142</u>
Airports – Fair Value	2,398,359	2,178,649
Less Accumulated Depreciation	(483,853)	(422,827)
	<u>1,914,506</u>	<u>1,755,822</u>
Sewerage – Fair Value	4,576,113	4,506,113
Less Accumulated Depreciation	(3,388,338)	(3,275,685)
	<u>1,187,775</u>	<u>1,230,428</u>
Other – Fair Value	1,595,979	1,461,034
Less Accumulated Depreciation	(214,934)	(170,320)
	<u>1,381,045</u>	<u>1,290,714</u>
	<u>183,226,214</u>	<u>181,334,195</u>
Current Replacement Cost of Infrastructure at Fair Value	283,543,863 (22)	276,005,673
Less Accumulated Depreciation	(100,317,649)	(94,671,478)
Depreciated Replacement Cost of Infrastructure	183,226,214 (20)	181,334,195

11		Provisions	
		201Y	201X
		\$	\$
Current			
Provision for Annual Leave		668,540	756,421
Provision for Long Service Leave		155,243	167,935
		823,783	924,356
Non-Current			
Provision for Long Service Leave		459,277	648,258
		459,277	648,258

12f		Reserves – Cash/Investment Backed	
		201Y	201X
		\$	\$
Employee Entitlements			
Purpose: To be used to fund Annual and Long Service Leave			
Opening Balance		657,330	427,366
Amount Set Aside / Transfer to Reserve		171,082	260,529
Amount Used / Transfer from Reserve		(184,252)	(30,565)
		644,160	657,330

6.2 Long-term Financial Plan and Asset Management Plan Extracts

Renewals / Upgrades	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Long Term Financial Plan										
Buildings	570	600	700	750	800	850	1,500	1,500	1,500	1,500
Motor Vehicles	182	200	215	220	250	235	260	270	270	280
Plant and Equipment	885	385	290	930	790	390	1,045	790	545	1,050
Infrastructure Roads	7,184	6,359	6,728	7,100	4,744	5,084	5,426	5,772	6,119	6,221
Infrastructure Other	1,235	250	350	400	750	750	800	800	850	850
Total Planned Renewals	10,056	7,794	8,283	9,400	7,334	7,309	9,031	9,132	9,284	9,901
Asset Management Plan										
Buildings	600	650	750	800	850	875	1,700	1,700	1,800	1,800
Motor Vehicles	182	200	215	220	250	235	260	270	270	280
Plant and Equipment	885	385	290	930	790	390	1,045	790	545	1,050
Infrastructure Roads	7,500	7,700	7,900	8,000	5,200	5,400	5,700	6,000	6,400	6,500
Infrastructure Other	1,250	250	380	420	800	800	850	850	900	900
Total Required Renewals	10,417	9,185	9,535	10,370	7,890	7,700	9,555	9,610	9,915	10,530

Discount Rate = 0.05

NPV Planned Renewals 67,398 (27)

NPV Required Renewals 73,099 (28)

Ratio = 67,398/73,099 92.2%

These guidelines are also available on the Department's website at www.dlgc.wa.gov.au



About the Guideline series

This document and others in the series are intended as a guide to good practice and should not be taken as a compliance requirement. The content is based on Department officer knowledge, understanding, observation of, and appropriate consultation on contemporary good practice in local government. Guidelines may also involve the Department's views on the intent and interpretation of relevant legislation.

All guidelines are subject to review, amendment and re-publishing as required. Therefore, comments on any aspect of the guideline are welcome. Advice of methods of improvement in the area of the guideline topic that can be reported to other local governments will be especially beneficial.

For more information about this and other guidelines, contact the Local Government Regulation and Support Branch at:

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Declaration of Closure

There being no further business, the Presiding Member declared the meeting closed at 7.16 pm.