

CITY OF NEDLANDS
BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 33
Supplementary Information	34
Operating Budget by Business Units	
Capital Works & Acquisitions	
Fees & Charges	

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDING 30 JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
Revenue				
Rates	8	20,350,700	19,222,900	19,205,900
Operating Grants, Subsidies and Contributions		1,940,200	1,614,800	1,542,200
Fees and Charges	11	6,778,400	7,067,100	6,862,500
Interest Earnings	2(a)	745,900	717,400	762,400
Other Revenue		130,400	250,700	214,600
		<u>29,945,600</u>	<u>28,872,900</u>	<u>28,587,600</u>
Expenses				
Employee Costs		(11,593,500)	(10,688,650)	(11,061,700)
Materials and Contracts		(9,963,300)	(9,983,250)	(10,195,800)
Utility Charges		(712,600)	(736,200)	(600,000)
Depreciation on Non-Current Assets	2(a)	(5,623,300)	(5,299,500)	(5,201,200)
Interest Expenses	2(a)	(273,600)	(311,800)	(311,800)
Insurance Expenses		(383,200)	(363,300)	(267,300)
Other Expenditure		(748,700)	(779,100)	(850,200)
		<u>(29,298,200)</u>	<u>(28,161,800)</u>	<u>(28,488,000)</u>
		647,400	711,100	99,600
Non-Operating Grants, Subsidies and Contributions		1,110,600	966,800	966,800
Profit on Asset Disposals	4	67,500	90,000	95,800
Loss on Asset Disposals	4	(7,900)	(4,000)	(22,000)
		<u>1,817,600</u>	<u>1,763,900</u>	<u>1,140,200</u>
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,817,600</u></u>	<u><u>1,763,900</u></u>	<u><u>1,140,200</u></u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through

Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

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

CITY OF NEDLANDS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		212,200	363,700	259,900
General Purpose Funding		21,901,000	20,354,300	20,369,800
Law, Order, Public Safety		109,100	154,000	81,700
Health		94,000	158,400	62,800
Education and Welfare		1,745,800	1,624,200	1,625,800
Community Amenities		3,937,000	4,254,300	4,262,300
Recreation and Culture		599,700	676,300	613,400
Transport		455,000	411,500	512,800
Economic Services		873,800	858,200	786,500
Other Property and Services		18,000	18,000	12,600
		<u>29,945,600</u>	<u>28,872,900</u>	<u>28,587,600</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(2,565,100)	(2,369,600)	(2,457,500)
General Purpose Funding		(283,300)	(239,700)	(241,000)
Law, Order, Public Safety		(948,700)	(905,000)	(920,600)
Health		(577,700)	(536,800)	(610,600)
Education and Welfare		(2,402,300)	(2,103,400)	(2,235,200)
Community Amenities		(5,018,100)	(5,029,300)	(5,199,000)
Recreation & Culture		(7,377,900)	(7,325,200)	(7,533,400)
Transport		(5,122,500)	(4,805,400)	(4,813,500)
Economic Services		(3,869,000)	(3,881,400)	(3,849,300)
Other Property and Services		(860,000)	(654,200)	(316,100)
		<u>(29,024,600)</u>	<u>(27,850,000)</u>	<u>(28,176,200)</u>
Finance Costs (Refer Notes 2 & 5)				
General Purpose		(273,600)	(311,800)	(311,800)
		<u>(273,600)</u>	<u>(311,800)</u>	<u>(311,800)</u>
Non-operating Grants, Subsidies and Contributions				
Recreation & Culture		475,000	966,800	966,800
Transport		635,600	0	0
		<u>1,110,600</u>	<u>966,800</u>	<u>966,800</u>
Profit/(Loss) On Disposal Of Assets (Refer Note 4)				
Other Property and Services		59,600	86,000	73,800
		<u>59,600</u>	<u>86,000</u>	<u>73,800</u>
NET RESULT		1,817,600	1,763,900	1,140,200
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,817,600</u>	<u>1,763,900</u>	<u>1,140,200</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

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

**CITY OF NEDLANDS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		20,306,800	19,771,400	19,620,600
Operating Grants, Subsidies and Contributions		1,940,200	1,614,800	1,542,200
Fees and Charges		6,787,000	7,057,800	6,859,300
Interest Earnings		745,900	717,400	762,400
Other Revenue		130,400	250,700	214,600
		<u>29,910,300</u>	<u>29,412,100</u>	<u>28,999,100</u>
Payments				
Employee Costs		(11,509,700)	(10,652,250)	(11,015,200)
Materials and Contracts		(9,967,300)	(9,294,250)	(10,178,000)
Utility Charges		(712,600)	(736,200)	(600,000)
Interest Expenses		(273,600)	(311,800)	(311,800)
Insurance Expenses		(383,200)	(363,300)	(267,300)
Other Expenditure		(748,700)	(779,100)	(850,200)
		<u>(23,595,100)</u>	<u>(22,136,900)</u>	<u>(23,222,500)</u>
Net Cash Provided By Operating Activities	15(b)	<u>6,315,200</u>	<u>7,275,200</u>	<u>5,776,600</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(3,264,900)	(2,154,700)	(2,154,700)
Payments for Construction of Infrastructure	3	(6,870,500)	(5,946,400)	(5,946,400)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,110,600	966,800	966,800
Proceeds from Sale of Plant & Equipment	4	357,500	407,400	407,400
Proceeds from Advances		<u>(8,667,300)</u>	<u>(6,726,900)</u>	<u>(6,726,900)</u>
Net Cash Used in Investing Activities		<u>(8,667,300)</u>	<u>(6,726,900)</u>	<u>(6,726,900)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(575,900)	(1,219,500)	(1,219,500)
Proceeds from Self Supporting Loans				
Proceeds from New Debentures	5	<u>1,630,000</u>	<u>0</u>	<u>0</u>
Net Cash Provided By (Used In) Financing Activities		1,054,100	(1,219,500)	(1,219,500)
Net Increase (Decrease) in Cash Held		(1,298,000)	(671,200)	(2,169,800)
Cash at Beginning of Year		8,593,400	9,264,600	9,264,600
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>7,295,400</u></u>	<u><u>8,593,400</u></u>	<u><u>7,094,800</u></u>

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

**CITY OF NEDLANDS
RATE SETTING STATEMENT
FOR THE YEAR ENDING 30 JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
Revenues	1,2			
Governance		212,200	363,700	259,900
General Purpose Funding		1,550,300	1,131,400	1,163,900
Law, Order, Public Safety		109,100	154,000	81,700
Health		94,000	158,400	62,800
Education and Welfare		1,745,800	1,624,200	1,625,800
Community Amenities		3,937,000	4,254,300	4,262,300
Recreation and Culture		599,700	676,300	613,400
Transport		514,600	497,500	586,600
Economic Services		873,800	858,200	786,500
Other Property and Services		18,000	18,000	12,600
		<u>9,654,500</u>	<u>9,736,000</u>	<u>9,455,500</u>
Expenses	1,2			
Governance		(2,565,100)	(2,369,600)	(2,457,500)
General Purpose Funding		(556,900)	(551,500)	(552,800)
Law, Order, Public Safety		(948,700)	(905,000)	(920,600)
Health		(577,700)	(536,800)	(610,600)
Education and Welfare		(2,402,300)	(2,103,400)	(2,235,200)
Community Amenities		(5,018,100)	(5,029,300)	(5,199,000)
Recreation & Culture		(7,377,900)	(7,325,200)	(7,533,400)
Transport		(5,122,500)	(4,805,400)	(4,813,500)
Economic Services		(3,869,000)	(3,881,400)	(3,849,300)
Other Property and Services		(860,000)	(654,200)	(316,100)
		<u>(29,298,200)</u>	<u>(28,161,800)</u>	<u>(28,488,000)</u>
Net Operating Result Excluding Rates		(19,643,700)	(18,425,800)	(19,032,500)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(59,600)	(86,000)	(73,800)
Depreciation on Assets	2(a)	5,623,300	5,299,500	5,201,200
Movement in Non-Current Staff Leave Provisions		(20,600)	25,100	25,410
Movement in Non-Current Receivables		7,500	7,300	7,290
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(2,428,100)	(570,200)	(570,200)
Purchase Infrastructure Assets - Roads	3	(4,955,300)	(5,112,600)	(5,112,600)
Purchase Infrastructure Assets - Parks	3	(1,915,200)	(833,800)	(833,800)
Purchase Plant and Equipment	3	(513,200)	(898,500)	(898,500)
Purchase Furniture and Equipment	3	(323,600)	(686,000)	(686,000)
Proceeds from Disposal of Assets	4	357,500	407,400	407,400
Capital Grants and Contributions		1,110,600	966,800	966,800
Refund of Grants Received in Prior Year		0	(306,700)	(306,700)
Repayment of Debentures	5	(575,900)	(1,219,500)	(1,219,500)
Proceeds from New Debentures	5	1,630,000	0	0
Transfers to Reserves (Restricted Assets)	6	(165,700)	(289,200)	(106,000)
Transfers from Reserves (Restricted Assets)	6	158,200	200,000	200,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,205,800	3,505,100	3,505,090
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	(157,300)	1,205,800	679,490
Amount Required to be Raised from General Rate	8	<u>20,350,700</u>	<u>19,222,900</u>	<u>19,205,900</u>

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All Funds through which the Council 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 16 to this budget document.

(b) 2013/14 Estimate Balances

Balances shown in this budget as 2013/14 Estimate are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest hundred dollars.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

(e) 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.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 the statement of financial position.

(h) 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.

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation Methodology*** section as detailed above.

Land Under Roads

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

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

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

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

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

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.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	40 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
seal - bituminous / asphalt	20 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

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

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

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

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

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

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

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

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

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council'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 leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

Provisions are recognised when the Council 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.

(r) 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 Council's operational cycle. In the case of liabilities where the Council 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 Council's intentions to release for sale.

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	26,000	22,000	20,500
Other Services	28,000	10,000	15,000
Depreciation			
<u>By Program</u>			
Governance	330,300	285,000	246,900
General Purpose Funding	0	0	0
Law, Order, Public Safety	59,200	56,400	59,200
Health	4,700	4,400	4,900
Education and Welfare	43,900	43,400	46,500
Community Amenities	93,700	93,600	94,600
Recreation and Culture	616,700	597,400	734,600
Transport	2,994,300	2,839,400	2,795,100
Economic Services	765,500	666,600	603,400
Other Property and Services	715,000	713,300	616,000
	5,623,300	5,299,500	5,201,200
<u>By Class</u>			
Land and Buildings	764,900	666,200	603,000
Furniture and Equipment	700,000	700,000	599,000
Plant and Equipment	638,000	572,200	536,200
Roads	2,243,300	2,136,400	2,115,100
Footpaths	436,600	415,700	428,800
Drainage	240,500	229,000	222,700
Parks and Reserves	600,000	580,000	696,400
	5,623,300	5,299,500	5,201,200
Interest Expenses (Finance Costs)			
- Debentures (refer note 5(a))	273,600	311,800	311,800
	273,600	311,800	311,800
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	165,700	289,200	106,000
- Other Funds	384,300	225,600	464,000
Other Interest Revenue (refer note 13)	195,900	202,600	192,400
	745,900	717,400	762,400

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

GOVERNANCE

Provision of Councillor support services, administration, corporate services and strategic planning.

GENERAL PURPOSE FUNDING

Collection of rates, general purpose government grants and interest revenue, to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention, animal control and other aspects of public safety including emergency services as needed.

HEALTH

Services that will ensure a healthy environment, including regulation and monitoring of food premises, and management of pest control.

EDUCATION AND WELFARE

Home and Community Care services, including meals on wheels, Seniors' activities and Child Care services.

COMMUNITY AMENITIES

Waste management services, noise control, Town Planning Services and protection of the environment.

RECREATION AND CULTURE

Maintenance of halls, recreation administration, recreation facilities, including reserves, buildings hard courts, library operations and community festivals.

TRANSPORT

Maintenance of roads, drainage works, footpaths and traffic facilities, control of parking and and enforcement of parking local laws.

ECONOMIC SERVICES

Building control, maintenance of the City's buildings and natural assets.

OTHER PROPERTY & SERVICES

Technical services administration, plant operations control and miscellaneous services not able to be classified elsewhere.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

3. ACQUISITION OF ASSETS	2014/15 Budget \$
The following assets are budgeted to be acquired during the year:	
By Program	
Governance	388,900
Education and Welfare	18,600
Community Amenities	18,800
Recreation and Culture	4,308,100
Transport	4,955,300
Economic Services	111,200
Other Property and Services	322,100
Law, Order, Public Safety	12,400
	<u>10,135,400</u>
By Class	
Land and Buildings	2,428,100
Infrastructure Assets - Roads	4,955,300
Infrastructure Assets - Parks and Ovals	1,915,200
Plant and Equipment	513,200
Furniture and Equipment	323,600
	<u>10,135,400</u>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document: - 2014/15 Capital Works & Acquisitions

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Community Amenities	14,000	18,200	4,200
Economic Services	94,700	112,700	18,000
Governance	49,700	58,700	9,000
Health	0	0	0
Law, Order, Public Safety	7,400	10,600	3,200
Education and Welfare	26,100	18,200	(7,900)
Other Property and Services	36,900	59,100	22,200
Recreation & Culture	69,100	80,000	10,900
	297,900	357,500	59,600

By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Plant and Equipment	297,900	357,500	59,600
	297,900	357,500	59,600

Summary	2014/15 BUDGET
	\$
Profit on Asset Disposals	67,500
Loss on Asset Disposals	(7,900)
	<u>59,600</u>

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget \$	2013/14 Estimate \$	2014/15 Budget \$	2013/14 Estimate \$	2014/15 Budget \$	2013/14 Estimate \$
Loan 178 - Waste Bins	390,100		77,900	73,400	312,200	390,100	22,200	26,700
Loan 179 - Infrastructure	1,140,300		85,800	80,800	1,054,500	1,140,300	67,800	72,800
Loan 180 - Infrastructure	0		0	705,300	0	0	0	27,000
Loan 181 - Building & Infrastructure	1,517,700		180,600	170,300	1,337,100	1,517,700	86,900	97,200
Loan 182 - John Leckie Pavilion Refurbishment	1,741,800		198,700	189,700	1,543,100	1,741,800	79,100	88,100
Loan 183 - David Cruickshank	0	1,630,000	32,900	0	1,597,100	0	17,600	0
	4,789,900	1,630,000	575,900	1,219,500	5,844,000	4,789,900	273,600	311,800

All debenture repayments are to be financed by general purpose revenue.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Loan 183 - David Cruickshank	1,630,000	WA Treasury Corporation	Fixed	10	390,175	4.27%	1,630,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year, although an overdraft facility of \$500,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2014/15.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
6. RESERVES			
(a) Plant Replacement Reserve			
Opening Balance	137,100	229,700	180,900
Amount Set Aside / Transfer to Reserve	8,800	7,400	7,000
Amount Used / Transfer from Reserve	0	(100,000)	(100,000)
	<u>145,900</u>	<u>137,100</u>	<u>87,900</u>
(b) City Development Reserve			
Opening Balance	357,400	346,300	383,300
Amount Set Aside / Transfer to Reserve	33,200	11,100	11,500
Amount Used / Transfer from Reserve	0	0	0
	<u>390,600</u>	<u>357,400</u>	<u>394,800</u>
(c) North Street Reserve			
Opening Balance	1,061,100	1,125,100	1,137,600
Amount Set Aside / Transfer to Reserve	43,000	36,000	34,100
Amount Used / Transfer from Reserve	0	(100,000)	(100,000)
	<u>1,104,100</u>	<u>1,061,100</u>	<u>1,071,700</u>
(d) Welfare Reserve			
Opening Balance	424,800	411,600	416,000
Amount Set Aside / Transfer to Reserve	15,700	13,200	12,400
Amount Used / Transfer from Reserve	0	0	0
	<u>440,500</u>	<u>424,800</u>	<u>428,400</u>
(e) Services Reserve			
Opening Balance	1,010,600	821,100	341,600
Amount Set Aside / Transfer to Reserve	31,400	189,500	10,300
Amount Used / Transfer from Reserve	(158,200)	0	0
	<u>883,800</u>	<u>1,010,600</u>	<u>351,900</u>
(f) Insurance Reserve			
Opening Balance	55,800	54,100	54,800
Amount Set Aside / Transfer to Reserve	2,100	1,700	1,700
Amount Used / Transfer from Reserve	0	0	0
	<u>57,900</u>	<u>55,800</u>	<u>56,500</u>
(g) Waste Management Reserve			
Opening Balance	151,500	146,800	148,400
Amount Set Aside / Transfer to Reserve	5,600	4,700	4,500
Amount Used / Transfer from Reserve	0	0	0
	<u>157,100</u>	<u>151,500</u>	<u>152,900</u>
(h) Building Replacement Reserve			
Opening Balance	582,500	564,400	573,600
Amount Set Aside / Transfer to Reserve	21,600	18,100	17,200
Amount Used / Transfer from Reserve	0	0	0
	<u>604,100</u>	<u>582,500</u>	<u>590,800</u>
Total Reserves C/Fwd	<u>3,784,000</u>	<u>3,780,800</u>	<u>3,134,900</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>3,784,000</u>	<u>3,780,800</u>	<u>3,134,900</u>
(j) Swanbourne Development Reserve			
Opening Balance	115,300	111,700	112,900
Amount Set Aside / Transfer to Reserve	4,300	3,600	3,400
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>119,600</u>	<u>115,300</u>	<u>116,300</u>
(k) Public Art Reserve			
Opening Balance	3,900	0	0
Amount Set Aside / Transfer to Reserve	0	3,900	3,900
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>3,900</u>	<u>3,900</u>	<u>3,900</u>
Total Reserves	<u><u>3,907,500</u></u>	<u><u>3,900,000</u></u>	<u><u>3,255,100</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Plant Replacement Reserve	8,800	7,400	7,000
City Development Reserve	33,200	11,100	11,500
North Street Reserve	43,000	36,000	34,100
Welfare Reserve	15,700	13,200	12,400
Services Reserve	31,400	189,500	10,300
Insurance Reserve	2,100	1,700	1,700
Waste Management Reserve	5,600	4,700	4,500
Building Replacement Reserve	21,600	18,100	17,200
Swanbourne Development Reserve	4,300	3,600	3,400
Public Art Reserve	0	3,900	3,900
	<u>165,700</u>	<u>289,200</u>	<u>106,000</u>
Transfers from Reserves			
Plant Replacement Reserve	0	(100,000)	(100,000)
City Development Reserve	0	0	0
North Street Reserve	0	(100,000)	(100,000)
Welfare Reserve	0	0	0
Services Reserve	(158,200)	0	0
Insurance Reserve	0	0	0
Waste Management Reserve	0	0	0
Building Replacement Reserve	0	0	0
Swanbourne Development Reserve	0	0	0
Public Art Reserve	0	0	0
	<u>(158,200)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Total Transfer to/(from) Reserves	<u>7,500</u>	<u>89,200</u>	<u>(94,000)</u>

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

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

6. RESERVES (Continued)

Plant Replacement Reserve

To provide for the replacement of Council's plant and equipment so that the cost is spread over a number of years. The use of funds in this reserve is ongoing.

City Development Reserve

To fund the improvement of property, plant and Equipment. The use of funds in this reserve is ongoing.

North Street Reserve

To fund the operational and capital costs of community facilities in Mt Claremont, community and recreation facilities in Swanbourne and infrastructure generally. Use of this reserve is ongoing.

Welfare Reserve

To fund the operational and capital costs of welfare services. The use of funds in this reserve is ongoing.

Services Reserve

To provide funds for the purchase of land for parking areas, streets, depots etc town planning schemes, valuation and legal expenses, items of works of an urgent nature such as drainage, street works, provision of street lighting and building maintenance. The use of funds in this reserve is ongoing.

Insurance Reserve

To cover any excess that may arise from having a performance based workers compensation premium.

Waste Management Reserve

To provide for the replacement of Council's rubbish bin stock so that the cost is spread over a number of years. The use of funds in this reserve is ongoing.

Building Replacement Reserve

To fund the upgrade and/or replacement of Council's buildings. The use of this reserve is ongoing.

Swanbourne Development Reserve

To fund capital works in the Swanbourne area associated with the Swanbourne Masterplan. The use of funds in this reserve is ongoing.

Public Art Reserve

To fund works of art in the City of Nedlands.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

	Note	2014/15 Budget \$	2013/14 Estimate \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	3,387,900	4,693,400
Cash - Restricted Reserves	15(a)	3,907,500	3,900,000
Receivables		683,800	672,100
Inventories		<u>20,000</u>	<u>20,000</u>
		7,999,200	9,285,500
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(4,927,100)</u>	<u>(4,722,700)</u>
NET CURRENT ASSET POSITION		3,072,100	4,562,800
Less: Cash - Restricted Reserves	15(a)	(3,907,500)	(3,900,000)
Less: Cash - Restricted Municipal		0	0
Add Back: Current Loan Liability		<u>678,100</u>	<u>543,000</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>(157,300)</u></u>	<u><u>1,205,800</u></u>

The estimated surplus c/fwd in the 2013/14 actual column represents the surplus brought forward as at 1 July 2014.

The estimated surplus c/fwd in the 2014/15 budget column represents the surplus carried forward as at 30 June 2015.

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Estimate \$
Differential General Rate/General Rate							
GRV - Residential	0.04450	6,008	308,760,420	13,739,800	60,000	13,799,800	13,574,700
GRV - Non Residential	0.05550	391	54,242,295	3,010,400	20,000	3,030,400	539,800
GRV - Residential Vacant	0.06300	143	8,827,860	556,200	10,000	566,200	2,773,400
Sub-Totals		6,542	371,830,575	17,306,400	90,000	17,396,400	16,887,900
Minimum Payment	Minimum \$						
GRV - Residential	1,288	1,974	45,329,260	2,542,500	0	2,542,500	1,937,600
GRV - Non Residential	1,758	127	2,580,070	223,300	0	223,300	168,300
GRV - Residential Vacant	1,698	111	2,086,180	188,500	0	188,500	229,100
Sub-Totals		2,212	49,995,510	2,954,300	0	2,954,300	2,335,000
Total Amount Raised from General Rate						20,350,700	19,222,900
Specified Area Rates (Note 9)						0	0
Total Rates						20,350,700	19,222,900

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

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

The proposed differential rates advertised for public comment on 10 May 2014 have been amended to the values shown above, to ensure that the total revenue received from rates is not more than 4% above the estimated increase in the Consumer Price Index (CPI) for the year. The advertised General Rate for Residential properties of \$0.04515 has been reduced to \$0.04450, and for Non-Residential properties from \$0.05813 to \$0.05550.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

8(a). RATING INFORMATION - 2014/15 FINANCIAL YEAR (continued)

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.

GRV - Residential

Properties within the townsite boundaries with a predominant residential use. This is considered to be the base rate by which all other GRV rated properties are assessed.

GRV Residential Vacant

Vacant properties located within the townsite boundaries excepting land zoned as Commercial and Industrial. The rate for this category is designed to encourage land owners to develop their vacant land and also reflects the different method used for the valuation of vacant residential land by the Valuer General.

GRV Non-Residential

Properties used for commercial and industrial purposed and non-residential land. The higher rate reflects the additional cost of servicing commercial activity including car parking, landscaping and other amenities.

Minimum Rates

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

The City of Nedlands is not proposing to levy Specified Area Rates in 2014/15.

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The City of Nedlands is not proposing to levy any Service Charges in 2014/15.

11. FEES & CHARGES REVENUE	2014/15 Budget \$	2013/14 Estimate \$
Governance	82,300	86,100
General Purpose Funding	66,000	68,000
Law, Order, Public Safety	434,900	445,100
Health	89,000	153,400
Education and Welfare	708,500	619,200
Community Amenities	3,937,000	4,254,300
Recreation & Culture	559,000	581,300
Transport	84,000	84,000
Economic Services	799,700	757,700
Other Property & Services	18,000	18,000
	<u>6,778,400</u>	<u>7,067,100</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2014/15 FINANCIAL YEAR**

There are no budgeted discounts or incentives for the 2014/15 Financial Year. Eligible pensioners and seniors may qualify for the rate concessions funded by the State Government. The Budget includes a provision of \$6,000 for rates write-offs.

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

Interest at the rate of 11% per annum will be charged on all rate payments which are late.

Two option plans are available to ratepayers for payment of their rates;

Option 1 - Full Payment

Full amount of rates and charges, including all arrears, to be paid on or before the due date shown on the Rate Notice.

Option 2 - Payment by 4 Instalments

First instalment, consisting of all arrears and quarter of the current rates and charges, to be paid on or before the due date shown on the Rate Notice. Second, third and fourth instalments to be made at two monthly intervals thereafter.

The cost of instalment plans will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee of \$36.

Rate payers who have difficulty in paying under either of the above options can arrange with the City for regular deductions through direct debit; the administration fee for the arrangement is \$30.

The total revenue from the imposition of the interest and administration charges is estimated at

	2014/15 Budget \$
Late Payment Interest	60,000
Instalment Interest	120,000
Deferred Rate Interest	10,600
ESL Interest	5,300
Administration Fee	58,000
Total	<u>253,900</u>

14. ELECTED MEMBERS REMUNERATION

	2014/15 Budget \$	2013/14 Estimate \$
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The following fees, expenses and allowances were paid to council members and/or the Mayor.

Meeting Fees	293,500	293,500
Mayor's Allowance	58,000	58,000
Deputy Mayor's Allowance	14,500	14,500
Information Technology Allowance	0	1,800
Telecommunications Allowance	45,500	45,500
	<u>411,500</u>	<u>413,300</u>

CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2014/15 Budget \$	2013/14 Estimate \$	2013/14 Budget \$
Cash - Unrestricted	3,387,900	4,693,400	3,839,700
Cash - Restricted	<u>3,907,500</u>	<u>3,900,000</u>	<u>3,255,100</u>
	<u><u>7,295,400</u></u>	<u><u>8,593,400</u></u>	<u><u>7,094,800</u></u>

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

Plant Replacement Reserve	145,900	137,100	87,900
City Development Reserve	390,600	357,400	394,800
North Street Reserve	1,104,100	1,061,100	1,071,700
Welfare Reserve	440,500	424,800	428,400
Services Reserve	883,800	1,010,600	351,900
Insurance Reserve	57,900	55,800	56,500
Waste Management Reserve	157,100	151,500	152,900
Building Replacement Reserve	604,100	582,500	590,800
Swanbourne Development Reserve	119,600	115,300	116,300
Public Art Reserve	3,900	3,900	3,900
	<u>3,907,500</u>	<u>3,900,000</u>	<u>3,255,100</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	1,817,600	1,763,900	1,140,200
Depreciation	5,623,300	5,299,500	5,201,200
(Profit)/Loss on Sale of Asset	(59,600)	(86,000)	(73,800)
(Increase)/Decrease in Receivables	(29,700)	539,200	411,500
(Increase)/Decrease in Inventories	0	(6,500)	(6,500)
Increase/(Decrease) in Payables	27,200	680,800	19,700
Increase/(Decrease) in Employee Provisions	52,600	51,100	51,100
Grants/Contributions for the Development of Assets	<u>(1,110,600)</u>	<u>(966,800)</u>	<u>(966,800)</u>
Net Cash from Operating Activities	<u><u>6,320,800</u></u>	<u><u>7,275,200</u></u>	<u><u>5,776,600</u></u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft limit	500,000	500,000	500,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	30,000	30,000	30,000
Credit Card Balance at Balance Date	8,000	8,000	8,000
Purchasing Card limit	100,000	100,000	100,000
Purchasing Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u><u>638,000</u></u>	<u><u>638,000</u></u>	<u><u>638,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>5,844,000</u></u>	<u><u>4,789,900</u></u>	<u><u>4,789,900</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**CITY OF NEDLANDS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
Unclaimed Monies	20,300	1,000	(100)	21,200
Charities Fund	0	5,000	(5,000)	0
Bonds and Retentions	1,322,000	300,000	(250,000)	1,372,000
	<u>1,342,300</u>	<u>306,000</u>	<u>(255,100)</u>	<u>1,393,200</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transaction will occur in 2014/15.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.

CITY OF NEDLANDS
OPERATING BUDGET BY BUSINESS UNITS
FOR THE YEAR ENDING 30 JUNE 2015

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
Community Development			
Community Development			
Expenditure			
28120 Salaries - Community Development	363,800	347,300	349,100
28121 Other Employee Costs - Community Development	64,200	63,600	68,100
28123 Office - Community Development	4,200	3,700	5,600
28124 Motor Vehicles - Community Development	9,800	13,700	17,900
28125 Depreciation - Community Development	4,200	4,000	8,200
28127 Finance - Community Development	187,000	151,200	151,200
28130 Other - Community Development	3,500	1,700	2,200
28134 Professional Fees - Community Development	2,000	0	0
28137 Donations - Community Development	178,000	156,900	158,300
28151 OPRL Activities - Community Development / PC82-87	140,100	142,700	145,900
Expenditure Total	956,800	884,800	906,500
Income			
58101 Fees & Charges - Community Development	(11,700)	(8,000)	(5,700)
58104 Grants Operating - Community Development	(17,500)	(23,400)	(33,200)
58106 Contrib'n & Donation OPRL - Community Development	0	(8,300)	0
58110 Sundry Income - Community Development	0	(100)	0
Income Total	(29,200)	(39,800)	(38,900)
Community Development Total	927,600	845,000	867,600
Community Facilities			
Income			
58201 Fees & Charges - Community Facilities	(10,500)	(10,000)	(10,500)
58206 Contrib'n Reim & Donation Op -Community Facilities	0	(300)	(6,200)
58209 Council Property - Community Facilities	(179,900)	(199,100)	(172,600)
58210 Sundry Income - Community Facilities			
Income Total	(190,400)	(209,400)	(189,300)
Community Facilities Total	(190,400)	(209,400)	(189,300)
Library Services			
Expenditure			
28523 Office - Mt Claremont Library	16,100	21,400	21,400
28525 Depreciation - Mt Claremont Library	2,300	2,200	4,800
28526 Utility - Mt Claremont Library	0	7,100	7,100
28530 Other - Mt Claremont Library	28,000	26,600	26,600
28535 ICT Expenses - Mt Claremont Library	14,600	14,200	14,200
28720 Salaries - Library Services	836,700	740,700	787,400
28721 Other Employee Costs - Library Services	126,600	123,700	131,100
28723 Office - Nedlands Library	53,400	55,500	55,900
28724 Motor Vehicles - Nedlands Library	23,000	20,000	20,000
28725 Depreciation - Nedlands Library	7,100	8,300	17,900
28726 Utility - Nedlands Library	0	30,100	30,100
28727 Finance - Nedlands Library	381,000	450,900	450,900

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
28730 Other - Nedlands Library	86,900	85,800	82,700
28731 Grants Expenditure - Nedlands Library	2,000	0	2,000
28734 Professional Fees - Nedlands Library	1,200	1,200	1,200
28735 ICT Expenses - Nedlands Library	30,100	32,200	32,200
28750 Special Projects - Nedlands Library	3,000	2,900	2,900
Expenditure Total	1,612,000	1,622,800	1,688,400
Income			
58501 Fees & Charges - Mt Claremont Library	(500)	(500)	(500)
58510 Sundry Income - Mt Claremont Library	(200)	(400)	(100)
58511 Fines & Penalties - Mt Claremont Library	(600)	(800)	(800)
58701 Fees & Charges - Nedland Library	(4,800)	(5,100)	(4,700)
58704 Grants Operating - Nedlands Library	(2,000)	(2,000)	(2,000)
58710 Sundry Income - Nedlands Library	(5,500)	(7,200)	(5,500)
58711 Fines & Penalties - Nedlands Library	(4,000)	(4,000)	(4,500)
Income Total	(17,600)	(20,000)	(18,100)
Library Services Total	1,594,400	1,602,800	1,670,300
Nedlands Community Care			
Expenditure			
28620 Salaries - NCC	665,300	631,400	606,400
28621 Other Employee Costs - NCC	85,400	62,500	75,100
28623 Office - NCC	24,500	15,500	20,100
28624 Motor Vehicles - NCC	102,500	98,400	87,900
28625 Depreciation - NCC	39,400	39,300	39,300
28626 Utility - NCC	6,100	11,700	15,200
28627 Finance - NCC	256,000	204,300	204,300
28630 Other - NCC	78,000	66,300	102,700
28635 ICT Expenses - NCC	5,000	3,800	9,900
Expenditure Total	1,262,200	1,133,200	1,160,900
Income			
58601 Fees & Charges - NCC	(86,500)	(84,000)	(84,000)
58604 Grants Operating - NCC	(1,004,200)	(974,900)	(974,900)
58610 Sundry Income - NCC	(2,000)	0	(2,000)
Income Total	(1,092,700)	(1,058,900)	(1,060,900)
Nedlands Community Care Total	169,500	74,300	100,000
Point Resolution Child Care			
Expenditure			
28820 Salaries - PRCC	391,100	321,100	359,000
28821 Other Employee Costs - PRCC	45,100	39,300	43,600
28823 Office - PRCC	17,700	9,600	9,000
28825 Depreciation - PRCC	900	800	1,600
28826 Utility - PRCC	7,600	6,200	5,800
28827 Finance - PRCC	99,600	31,400	31,400
28830 Other - PRCC	23,500	37,800	37,500
28833 Building - PRCC	10,000	5,000	5,000
28835 ICT Expenses - PRCC	1,200	1,000	1,000
Expenditure Total	596,700	452,200	493,900

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
Income			
58801 Fees & Charges - PRCC	(614,600)	(527,800)	(527,800)
Income Total	(614,600)	(527,800)	(527,800)
Point Resolution Child Care Total	(17,900)	(75,600)	(33,900)
Positive Ageing			
Expenditure			
27420 Salaries - Positive Ageing	42,100	30,800	34,900
27421 Other Employee Costs - Positive Ageing	8,200	6,200	4,600
27427 Finance - Positive Ageing	9,800	16,700	16,700
28437 Donations - Positive Ageing	21,600	21,600	29,700
28450 Other - Positive Ageing	14,000	10,000	13,800
Expenditure Total	95,700	85,300	99,700
Income			
58420 Fees & Charges - Positive Ageing	(7,400)	(7,400)	(5,800)
58423 Grants Operating - Positive Ageing	(500)	0	(500)
Income Total	(7,900)	(7,400)	(6,300)
Positive Ageing Total	87,800	77,900	93,400
Tresillian Community Centre			
Expenditure			
29120 Salaries - Tresillian CC	184,000	179,900	189,500
29121 Other Employee Costs - Tresillian CC	22,000	20,300	20,700
29123 Office - Tresillian CC	18,300	23,500	19,900
29125 Depreciation - Tresillian CC	3,100	2,900	7,300
29126 Utility - Tresillian CC	0	10,700	12,000
29127 Finance - Tresillian CC	111,600	76,400	72,100
29130 Other - Tresillian CC	11,000	10,500	10,400
29135 ICT Expenses - Tresillian CC	5,500	7,500	7,000
29136 Courses - Tresillian CC	126,100	141,000	122,100
29150 Exhibition	11,000	10,900	10,700
Expenditure Total	492,600	483,600	471,700
Income			
59101 Fees & Charges - Tresillian CC	(252,100)	(260,400)	(243,000)
59109 Council Property - Tresillian CC	(27,000)	(26,000)	(26,100)
59110 Sundry Income - Tresillian CC	(1,000)	(2,100)	(1,000)
Income Total	(280,100)	(288,500)	(270,100)
Tresillian Community Centre Total	212,500	195,100	201,600
Volunteer Services NVS			
Expenditure			
29220 Salaries - Volunteer Services NVS	23,500	22,000	22,600
29221 Other Employee Costs - Volunteer Services NVS	2,900	400	2,800
29223 Office - Volunteer Services NVS	3,400	1,500	3,900
29227 Finance - Volunteer Services NVS	36,100	25,800	25,800
29230 Other - Volunteer Services NVS	3,900	3,900	3,900
29250 Special Projects - Volunteer Services NVS	3,900	3,900	3,900
Expenditure Total	73,700	57,500	62,900

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
Volunteer Services NVS Total	73,700	57,500	62,900
Volunteer Services VRC			
Expenditure			
29320 Salaries - Volunteer Services VRC	69,200	63,300	64,900
29321 Other Employee Cost - Volunteer Services VRC	8,800	2,900	8,200
29323 Office - Volunteer Services VRC	6,800	3,900	7,200
29327 Finance - Volunteer Services VRC	41,400	34,600	34,600
29330 Other - Volunteer Services VRC	12,500	10,000	10,100
Expenditure Total	138,700	114,700	125,000
Income			
59304 Grants Operating - Volunteer Services VRC	(28,600)	(28,100)	(27,800)
Income Total	(28,600)	(28,100)	(27,800)
Volunteer Services VRC Total	110,100	86,600	97,200
Community Development Total	2,967,300	2,654,200	2,869,800
Corporate & Strategy			
Corporate Services			
Expenditure			
21220 Salaries - Corporate Services	96,700	99,500	103,800
21221 Other Employee Costs - Corporate Services	22,500	21,500	26,700
21221 Office - Corporate Services	0	100	1,200
21224 Motor Vehicles - Corporate Services	16,200	8,700	11,800
21225 Depreciation - Corporate Services	400	300	0
21250 Special Projects - Corporate Services / PC68	0	10,000	25,000
Expenditure Total	135,800	140,100	168,500
Corporate Services Total	135,800	140,100	168,500
Customer Services			
Expenditure			
21320 Salaries - Customer Service	198,000	190,300	224,300
21321 Other Employee Costs - Customer Service	27,400	31,600	32,900
21323 Office - Customer Service	4,900	4,700	8,500
21325 Depreciation - Customer Service	200	300	300
21327 Finance - Customer Service	(231,500)	(255,600)	(255,600)
21330 Other - Customer Service	1,000	500	1,000
Expenditure Total	0	(28,200)	11,400
Customer Services Total	0	(28,200)	11,400
General Finance			
Expenditure			
21420 Salaries - Finance	673,700	629,300	628,100
21421 Other Employee Costs - Finance	96,700	98,900	91,000
21423 Office - Finance	98,600	134,200	129,300
21424 Motor Vehicles - Finance	16,400	13,800	13,800
21425 Depreciation - Finance	3,000	4,400	8,600
21426 Utility - Finance	0	6,600	7,200

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
21427 Finance - Finance	(970,600)	(921,400)	(913,100)
21428 Insurance - Finance	500	400	4,200
21430 Other - Finance	1,900	500	1,900
21434 Professional Fees - Finance	84,000	62,500	47,000
21450 Special Projects - Finance	20,000	6,500	24,300
Expenditure Total	24,200	35,700	42,300
Income			
51401 Fees & Charges - Finance	(61,000)	(65,400)	(71,200)
51410 Sundry Income - Finance	(45,700)	(111,200)	(122,600)
Income Total	(106,700)	(176,600)	(193,800)
General Finance Total	(82,500)	(140,900)	(151,500)
General Purpose			
Expenditure			
21631 Interest - General Purpose	273,600	311,800	311,800
Expenditure Total	273,600	311,800	311,800
Income			
51604 Grants Operating - General Purpose	(738,400)	(345,900)	(346,000)
51607 Interest - General Purpose	(550,000)	(514,800)	(570,000)
51610 Sundry Income - General Purpose	0	(100)	0
Income Total	(1,288,400)	(860,800)	(916,000)
General Purpose Total	(1,014,800)	(549,000)	(604,200)
ICT			
Expenditure			
21720 Salaries - ICT	343,500	320,100	330,200
21721 Other Employee Costs - ICT	60,600	59,800	64,100
21723 Office - ICT	62,000	8,600	6,800
21724 Motor Vehicles - ICT	11,100	0	8,600
21725 Depreciation - ICT	201,000	194,400	158,200
21727 Finance - ICT	(1,665,700)	(1,265,300)	(1,265,300)
21730 Other - ICT	1,000	1,900	1,000
21734 Professional Fees - ICT	55,000	31,100	34,700
21735 ICT Expenses - ICT	630,000	596,700	533,800
21750 Special Projects - ICT	165,700	0	0
Expenditure Total	(135,800)	(52,700)	(127,900)
ICT Total	(135,800)	(52,700)	(127,900)
Rates			
Expenditure			
21920 Salaries - Rates	77,200	67,700	73,300
21921 Other Employee Costs - Rates	7,700	7,100	7,100
21927 Finance - Rates	115,400	107,900	111,600
21930 Other - Rates	31,000	32,000	24,300
21934 Professional Fees - Rates	52,000	25,000	24,700
Expenditure Total	283,300	239,700	241,000
Income			

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
51908 Rates - Rates	(20,612,600)	(19,493,500)	(19,453,800)
Income Total	(20,612,600)	(19,493,500)	(19,453,800)
Rates Total	(20,329,300)	(19,253,800)	(19,212,800)
Records			
Expenditure			
22020 Salaries - Records	235,100	221,400	255,900
22021 Other Employee Costs - Records	39,900	27,500	45,500
22023 Office - Records	1,000	1,000	400
22025 Depreciation - Records	300	300	300
22027 Finance - Records	(306,900)	(307,600)	(307,600)
22030 Other - Records	17,500	16,800	17,900
22034 Professional Fees - Records	4,000	4,000	4,900
22035 ICT Expenses - Records	9,700	15,000	44,600
Expenditure Total	600	(21,600)	61,900
Income			
52001 Fees & Charges - Records	(600)	(600)	(1,100)
Income Total	(600)	(600)	(1,100)
Records Total	0	(22,200)	60,800
Shared Services			
Expenditure			
21523 Office - Shared Services	48,500	48,600	48,500
21534 Professional Fees - Shared Services	28,000	10,000	24,700
Expenditure Total	76,500	58,600	73,200
Shared Services Total	76,500	58,600	73,200
Corporate & Strategy Total	(21,350,100)	(19,848,100)	(19,782,500)
Governance			
Communications			
Expenditure			
28320 Salaries - Communications	233,900	189,300	210,700
28321 Other Employee Costs - Communications	36,900	23,500	23,300
28323 Office - Communications	78,100	74,600	70,400
28325 Depreciation - Communications	0	500	500
28327 Finance - Communications	57,000	109,000	109,000
28330 Other - Communications	16,400	16,400	12,900
28334 Professional Fees - Communications	4,800	0	0
28335 ICT Expenses - Communications	1,200	0	0
28350 Special Projects - Communications / PC 90	37,000	40,000	20,000
Expenditure Total	465,300	453,300	446,800
Communications Total	465,300	453,300	446,800
Governance			
Expenditure			
20420 Salaries - Governance	644,500	593,900	619,500
20421 Other Employee Costs - Governance	165,300	164,300	179,400

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
20423 Office - Governance	16,800	19,800	20,700
20424 Motor Vehicles - Governance	17,400	14,600	14,600
20425 Depreciation - Governance	124,000	83,400	77,700
20427 Finance - Governance	334,300	128,100	128,100
20428 Insurance - Governance	94,000	89,500	89,700
20430 Other - Governance	36,700	15,000	30,000
20434 Professional Fees - Governance	50,000	105,000	100,000
20435 ICT Expenses - Governance	0	2,600	0
20450 Special Projects - Governance / PC93	40,000	106,000	20,000
Expenditure Total	1,523,000	1,322,200	1,279,700
Income			
50410 Sundry Income - Governance	(64,900)	(116,500)	(65,000)
Income Total	(64,900)	(116,500)	(65,000)
Governance Total	1,458,100	1,205,700	1,214,700
Human Resources			
Expenditure			
20520 Salaries - HR	263,000	235,300	246,200
20521 Other Employee Costs - HR	214,500	216,300	169,500
20522 Staff Recruitment - HR	97,000	53,000	117,600
20523 Office - HR	18,000	11,400	19,600
20524 Motor Vehicles - HR	9,300	11,200	12,900
20525 Depreciation - HR	500	500	1,100
20527 Finance - HR	(615,900)	(612,600)	(612,600)
20530 Other - HR	2,600	300	2,800
20534 Professional Fees - HR	51,000	51,000	27,200
20550 Special Projects - HR / PC92	0	0	19,400
Expenditure Total	40,000	(33,600)	3,700
Income			
50510 Ctrb`n Rmbrs & Donation OPER - HR	(40,000)	(70,000)	0
Income Total	(40,000)	(70,000)	0
Human Resources Total	0	(103,600)	3,700
Members Of Council			
Expenditure			
20323 Office - MOC	5,100	3,100	5,800
20325 Depreciation - MOC	900	900	200
20329 Members of Council - MOC	434,500	483,800	487,000
20330 Other - MOC	7,000	8,000	4,900
Expenditure Total	447,500	495,800	497,900
Members Of Council Total	447,500	495,800	497,900
Governance Total	2,370,900	2,051,200	2,163,100
Planning & Development Services			
Building Services			
Expenditure			
24420 Salaries - Building Services	560,200	536,700	521,700

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
24421 Other Employee Costs - Building Services	90,000	68,600	75,900
24423 Office - Building Services	14,200	11,400	21,600
24424 Motor Vehicles - Building Services	34,000	27,200	23,500
24425 Depreciation - Building Services	600	400	400
24427 Finance - Building Services	260,000	189,600	190,500
24430 Other - Building Services	3,500	2,400	3,400
24434 Professional Fees - Building Services	63,200	82,000	60,000
Expenditure Total	1,025,700	918,300	897,000
Income			
54401 Fees & Charges - Building Services	(460,000)	(439,500)	(440,000)
54410 Sundry Income - Building Services	(12,000)	(12,000)	(12,000)
54411 Fines & Penalties - Building Services	(20,000)	(30,000)	(14,500)
Income Total	(492,000)	(481,500)	(466,500)
Building Services Total	533,700	436,800	430,500
Environmental Conservation			
Expenditure			
24221 Other Employee Costs - Environmental Conservation	4,000	4,000	4,100
24223 Office - Environmental Conservation	1,000	0	1,600
24227 Finance - Environmental Conservation	65,600	44,100	44,100
24230 Other - Environmental Conservation	2,000	2,000	2,000
24237 Donations - Environmental Conservation	1,200	2,000	500
24251 Operational Activities-Environ Conservation / PC80	569,100	648,800	653,000
Expenditure Total	642,900	700,900	705,300
Income			
54204 Grants Operating - Environmental Conservation	(30,000)	(49,200)	(54,100)
54210 Sundry Income - Environmental Conservation	(6,100)	(13,300)	(13,300)
Income Total	(36,100)	(62,500)	(67,400)
Environmental Conservation Total	606,800	638,400	637,900
Environmental Health			
Expenditure			
24720 Salaries - Environmental Health	333,600	326,000	328,700
24721 Other Employee Costs - Environmental Health	49,600	44,400	46,000
24723 Office - Environmental Health	4,100	3,700	2,600
24725 Depreciation - Environmental Health	4,700	4,400	4,900
24727 Finance - Environmental Health	95,000	84,000	84,000
24730 Other - Environmental Health	43,900	31,700	31,500
24734 Professional Fees - Environmental Health	3,000	2,900	2,900
24751 OPRL Activities - Environmental Health PC76 & 77 & 78	43,800	39,700	110,000
Expenditure Total	577,700	536,800	610,600
Income			
54701 Fees & Charges - Environmental Health	(59,000)	(58,300)	(57,800)
54710 Sundry Income - Environmental Health	(5,000)	(5,000)	(5,000)
54711 Fines & Penalties - Environmental Health	(30,000)	(95,100)	0
Income Total	(94,000)	(158,400)	(62,800)
Environmental Health Total	483,700	378,400	547,800

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
Ranger Services			
Expenditure			
21120 Salaries - Ranger Services	486,000	418,500	418,100
21121 Other Employee Costs - Ranger Services	69,200	65,300	66,800
21123 Office - Ranger Services	16,900	27,700	19,700
21124 Motor Vehicles - Ranger Services	77,300	58,000	60,000
21125 Depreciation - Ranger Services	59,200	56,400	59,200
21127 Finance - Ranger Services	138,400	181,300	163,700
21130 Other - Ranger Services	72,700	74,700	65,200
21134 Professional Fees - Ranger Services	5,000	1,000	5,300
21135 ICT Expenses - Ranger Services	23,000	18,100	17,500
21137 Donations - Ranger Services	1,000	1,000	1,000
21150 Special Projects - Ranger Services / PC69	0	3,000	44,100
Expenditure Total	948,700	905,000	920,600
Income			
51101 Fees & Charges - Ranger Services	(74,900)	(127,100)	(50,400)
51106 Contrib'n Reim & Donations Oper - Rangers Services	(24,000)	(23,700)	(21,600)
51110 Sundry Income - Ranger Services	(200)	(200)	(200)
51111 Fines & Penalties - Rangers Services	(360,000)	(318,000)	(387,400)
Income Total	(459,100)	(469,000)	(459,600)
Ranger Services Total	489,600	436,000	461,000
Statutory Planning			
Expenditure			
24320 Salaries - Statutory Planning	437,200	389,400	386,300
24321 Other Employee Costs - Statutory Planning	50,200	35,700	43,600
24334 Professional Fees - Statutory Planning	92,700	100,000	100,000
Expenditure Total	580,100	525,100	529,900
Statutory Planning Total	580,100	525,100	529,900
Strategic Planning			
Expenditure			
24639 Travelsmart - Strategic Planning	17,000	16,600	0
24857 Strategic Projects - Strategic Planning	138,000	99,200	139,600
24920 Salaries - Strategic Planning	341,800	330,500	332,900
24921 Other Employee Costs - Strategic Planning	40,800	38,200	44,000
24934 Professional Fees - Strategic Planning	52,000	27,900	52,900
Expenditure Total	589,600	512,400	569,400
Strategic Planning Total	589,600	512,400	569,400
Sustainability			
Expenditure			
24620 Salaries - Sustainability	64,300	48,000	51,400
24621 Other Employee Costs - Sustainability	49,900	47,600	52,000
24623 Office - Sustainability	4,200	1,000	4,100
24624 Motor Vehicles - Sustainability	23,600	20,000	19,000
24625 Depreciation - Sustainability	3,600	3,300	4,800
24627 Finance - Sustainability	43,700	46,600	46,600

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
24630 Other - Sustainability	11,000	16,000	39,900
24634 Professional Fees - Sustainability	0	1,000	0
24638 Operational Activities - Sustainability / PC79	35,000	77,000	75,000
Expenditure Total	235,300	260,500	292,800
Income			
54601 Fees & Charges - Sustainability	0	0	(1,000)
54610 Sundry Income - Sustainability	(2,000)	(2,000)	(2,000)
Income Total	(2,000)	(2,000)	(3,000)
Sustainability Total	233,300	258,500	289,800
Town Planning - Administration			
Expenditure			
24820 Salaries - Town Planning Admin	84,300	72,800	76,200
24821 Other Employee Costs-Town Planning Admin	59,600	71,600	69,800
24823 Office - Town Planning Admin	15,200	13,200	18,400
24824 Motor Vehicles - Town Planning Admin	60,400	46,900	62,600
24825 Depreciation - Town Planning Admin	3,000	2,900	3,900
24827 Finance - Town Planning Admin	401,600	381,800	384,700
24830 Other - Town Planning Admin	6,000	3,000	6,900
Expenditure Total	630,100	592,200	622,500
Income			
54801 Fees & Charges - Town Planning Admin	(656,000)	(655,200)	(675,200)
Income Total	(656,000)	(655,200)	(675,200)
Town Planning - Administration Total	(25,900)	(63,000)	(52,700)
Planning & Development Services Total	3,490,900	3,122,600	3,413,600
Technical Services			
Building Maintenance			
Expenditure			
24120 Salaries - Building Maintenance	211,600	195,800	189,800
24121 Other Employee Costs - Building Maintenance	27,100	29,700	27,400
24123 Office - Building Maintenance	1,400	2,900	3,800
24124 Motor Vehicles - Building Maintenance	43,600	34,800	34,800
24125 Depreciation - Building Maintenance	764,900	666,200	603,000
24126 Utility - Building Maintenance	160,400	152,800	0
24127 Finance - Building Maintenance	119,500	125,500	125,500
24128 Insurance - Building Maintenance	108,700	103,500	0
24130 Other - Building Maintenance	3,300	2,800	4,400
24133 Building - Building Maintenance / PC58	759,900	948,200	1,258,260
Expenditure Total	2,200,400	2,262,200	2,246,960
Income			
54106 Contrib'n Reim & Donations Op - Building Maintenance	(26,000)	(26,000)	0
54109 Council Property - Building Maintenance	(319,700)	(288,200)	(252,600)
Income Total	(345,700)	(314,200)	(252,600)
Building Maintenance Total	1,854,700	1,948,000	1,994,360

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
Infrastructure Services			
Expenditure			
26220 Salaries - Infrastructure Svs	1,327,400	1,236,800	1,260,300
26221 Other Employee Costs - Infrastructure Svs	486,600	488,500	482,300
26223 Office - Infrastructure Svs	48,900	65,300	48,700
26224 Motor Vehicles - Infrastructure Svs	83,500	70,000	74,500
26225 Depreciation - Infrastructure Svs	15,000	13,300	17,000
26227 Finance - Infrastructure Svs	(1,784,600)	(1,900,600)	(2,118,600)
26228 Insurance - Infrastructure Svs	100,000	94,900	98,800
26230 Other - Infrastructure Svs	97,800	83,700	88,800
26234 Professional Fees - Infrastructure Svs	140,100	164,000	170,400
26235 ICT Expenses - Infrastructure Svs	9,700	11,200	13,000
Expenditure Total	524,400	327,100	135,200
Infrastructure Services Total	524,400	327,100	135,200
Parks Services			
Expenditure			
26360 Depreciation - Parks Services	600,000	580,000	696,400
26365 Maintenance - Parks Services / PC59	3,716,500	3,744,400	3,768,600
Expenditure Total	4,316,500	4,324,400	4,465,000
Income			
56301 Fees & Charges - Parks & Ovals	0	(500)	0
56306 Contrib'n Reim & Donations Op - Parks Services	(14,000)	(50,500)	(24,700)
56309 Council Property - Parks Services	(67,900)	(66,900)	(71,800)
56310 Sundry Income - Parks Services	(500)	(700)	(500)
Income Total	(82,400)	(118,600)	(97,000)
Parks Services Total	4,234,100	4,205,800	4,368,000
Plant Operating			
Expenditure			
26525 Depreciation - Plant Operating	700,000	700,000	599,000
26527 Finance - Plant Operating	(1,022,100)	(1,023,100)	(988,100)
26532 Plant - Plant Operating	631,700	624,200	549,500
26533 Minor Parts & Workshop Tools - Plant Operating	26,000	26,000	20,500
26549 Loss Sale of Assets - Plant Operating	7,900	4,000	22,000
Expenditure Total	343,500	331,100	202,900
Income			
56501 Fees & Charges - Plant Operating	(18,000)	(18,000)	(12,600)
56515 Profit Sale of Assets - Plant Operating	(67,500)	(90,000)	(95,800)
Income Total	(85,500)	(108,000)	(108,400)
Plant Operating Total	258,000	223,100	94,500
Streets Roads and Depots			
Expenditure			
26625 Depreciation - Streets Roads & Depots	2,994,300	2,839,400	2,795,100
26626 Utility - Streets Roads & Depots	538,500	511,000	517,700
26630 Other	45,600	44,700	56,000
26640 Reinstatement - Streets Roads & Depot	8,000	13,000	12,200

	2014/15 Budget	2013/14 Estimate	2013/14 Budget
	\$	\$	\$
26667 Road Maintenance / PC51	586,000	580,600	550,000
26668 Drainage Maintenance / PC52	445,000	340,000	340,000
26669 Footpath Maintenance / PC53	195,600	191,000	180,000
26670 Parking Signs / PC54	70,000	70,000	133,200
26671 Right of Way Maintenance / PC55	80,000	70,000	84,300
26672 Bus Shelter Maintenance / PC56	20,000	19,000	15,000
26673 Graffiti Control / PC57	27,500	26,700	30,000
26674 Streets Roads & Depot / PC89	112,000	100,000	100,000
Expenditure Total	5,122,500	4,805,400	4,813,500
Income			
56601 Fees & Charges - Streets Roads & Depots	(84,000)	(84,000)	(77,700)
56606 Contrib'n Reim & Don Op - Streets Roads & Depots	(15,000)	(12,500)	(51,200)
56610 Sundry Income - Streets Roads & Depots	(6,000)	0	(6,000)
Income Total	(105,000)	(96,500)	(134,900)
Streets Roads and Depots Total	5,017,500	4,708,900	4,678,600
Waste Minimisation			
Expenditure			
24520 Salaries - Waste Minimisation	154,500	145,500	159,100
24521 Other Employee Costs - Waste Minimisation	19,600	16,400	18,900
24525 Depreciation - Waste Minimisation	90,700	90,700	90,700
24527 Finance - Waste Minimisation	178,700	228,700	228,600
24538 Purchase of Product - Waste Minimisation	6,000	4,000	13,600
24552 Residential Kerbside - Waste Minimisation / PC71	1,918,400	2,212,800	2,280,600
24553 Residential Bulk - Waste Minimisation / PC72	460,900	441,300	400,000
24554 Commercial - Waste Minimisation / PC73	105,000	108,000	137,700
24555 Public Waste - Waste Minimisation / PC74	139,500	127,100	109,200
24556 Waste Strategy - Waste Minimisation / PC75	133,000	25,100	38,800
Expenditure Total	3,206,300	3,399,600	3,477,200
Income			
54501 Fees & Charges - Waste Minimisation	(3,281,000)	(3,599,100)	(3,587,100)
Income Total	(3,281,000)	(3,599,100)	(3,587,100)
Waste Minimisation Total	(74,700)	(199,500)	(109,900)
Technical Services Total	11,814,000	11,213,400	11,160,760
Total Operating	(707,000)	(806,700)	(175,240)

**CITY OF NEDLANDS
CAPITAL WORKS & ACQUISITIONS BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

LOCATION	DESCRIPTION	TOTAL COST	GRANTS / TRADE IN	NET COST TO CITY	COMMENTS / JUSTIFICATION
PARKS & RESERVES, GREENWAYS AND BUSHCARE					
Swanbourne Beach Reserve	Replace Handrail Network and Gates with Stainless Steel (148 m)	\$ 128,500	\$ -	\$ 128,500	Safety and risk management of failing infrastructure - urgent works
Mossvale Gardens	Install chain line fence along Underwood Avenue Boundary (Security Fence 38 m)	\$ 7,500	\$ -	\$ 7,500	Councillor request
Street Gardens & Verges	Refurbish Limestone & Brick Decorative Wall at The Marlows (111 m)	\$ 61,500	\$ -	\$ 61,500	Safety and risk management of failing infrastructure - urgent works
Mossvale Gardens	Install New Park Bench (Councillor request)	\$ 2,300	\$ -	\$ 2,300	Councillor request
Birdwood Parade Reserve	Replace Combo Table (As per Asset Audit)	\$ 7,700	\$ -	\$ 7,700	In accordance with Asset Audit and Forward Works Plan
Bishop Road Reserve	Replace Drinking Fountain (As per Asset Audit)	\$ 5,400	\$ -	\$ 5,400	In accordance with Asset Audit and Forward Works Plan
College Park	Replace Drinking Fountain (As per Asset Audit)	\$ 5,400	\$ -	\$ 5,400	In accordance with Asset Audit and Forward Works Plan
Harris Park	Replace Combo Table and Shelter (As per Asset Audit)	\$ 13,900	\$ -	\$ 13,900	In accordance with Asset Audit and Forward Works Plan
Peace Memorial Rose Garden	Replace Drinking Fountain (As per Asset Audit)	\$ 5,400	\$ -	\$ 5,400	In accordance with Asset Audit and Forward Works Plan
St Peters Square Gardens	Replace Drinking Fountain (As per Asset Audit)	\$ 5,400	\$ -	\$ 5,400	In accordance with Asset Audit and Forward Works Plan
Poplar Gardens	Replace Metal Standard Park Name Sign (As per Asset Audit)	\$ 8,100	\$ -	\$ 8,100	In accordance with Asset Audit and Forward Works Plan
Peace Memorial Rose Garden	Replace/Refurbish Gazebo (As per Asset Audit)	\$ 23,200	\$ -	\$ 23,200	In accordance with Asset Audit and Forward Works Plan
New Court Gardens	Replace/Refurbish Gazebo (As per Asset Audit)	\$ 23,200	\$ -	\$ 23,200	In accordance with Asset Audit and Forward Works Plan
Peace Memorial Rose Garden	Renew Rose Garden Beds	\$ 7,700	\$ -	\$ 7,700	In accordance with Parks Operational Plan
Increased Street Tree Planting	Increased Street Tree Planting to 650	\$ 35,000	\$ -	\$ 35,000	Councillor request
Masons Gardens	Renew Garden Beds - Include Fencing of Turtle Ponds	\$ 30,900	\$ -	\$ 30,900	In accordance with Parks Operational Plan
Melvista Oval	Upgrade Playground Including Shade Sails (As per Asset Audit) - Provision has been allowed (20% of total project cost) to provide a small shade sail to cover a gap in the shade provided by the tree canopy, at the southern end of the playground.	\$ 77,200	\$ -	\$ 77,200	In accordance with Asset Audit
Lawler Park	Upgrade Playground to Australian Standards (As per Asset Audit)	\$ 77,200	\$ -	\$ 77,200	In accordance with Asset Audit
Blain Park	Upgrade to Australian Standards (As per Asset Audit)	\$ 46,300	\$ -	\$ 46,300	In accordance with Asset Audit
Hamilton Park	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
Beaton Park	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
Rogersons Gardens	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
Montgomery Avenue Verge	Central Control Capable Cabinet x 2 (As per Irrigation Strategy)	\$ 44,200	\$ -	\$ 44,200	In accordance with Parks Operational Plan and Parks Asset Audit

LOCATION	DESCRIPTION	TOTAL COST	GRANTS / TRADE IN	NET COST TO CITY	COMMENTS / JUSTIFICATION
Pine Tree Park	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
Mt Claremont Reserve	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
New Court Gardens	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
Swanbourne Beach Reserve (and Oval)	Central Control Capable Cabinet x 2 (As per Irrigation Strategy)	\$ 32,100	\$ -	\$ 32,100	In accordance with Parks Operational Plan and Parks Asset Audit
Karella Park	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
Paiera Park	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
Brockman Reserve	Central Control Capable Cabinet (As per Irrigation Strategy)	\$ 22,100	\$ -	\$ 22,100	In accordance with Parks Operational Plan and Parks Asset Audit
Allen Park	Replace Basketball Backboard and Hoop (As per Asset Audit)	\$ 7,700	\$ -	\$ 7,700	In accordance with Asset Audit and Forward Works Plan
Allen Park	Replace Bike Rack x 6 (As per Asset Audit)	\$ 14,800	\$ -	\$ 14,800	In accordance with Asset Audit and Forward Works Plan
Beatrice Road Reserve	Replace Netball Hoop and Resurface Half Court (As per Asset Audit)	\$ 10,800	\$ -	\$ 10,800	In accordance with Asset Audit and Forward Works Plan
Paul Hasluck Reserve	Landscape Design Plan and Construction of Fenced Dog Park - Design component ~ 15% of project total; Dog Park component ~ 85%	\$ 61,800	\$ -	\$ 61,800	As per Council Resolution
Swanbourne	Beach fencing repairs and replacement	\$ 9,900	\$ -	\$ 9,900	Implement the Natural Area Plan and will ensure the long term protection of assets as identified in the Corporate Business Plan
Allen Park	Final 2 path upgrades to complete all upgrades at Allen Park	\$ 24,900	\$ -	\$ 24,900	In accordance with the Natural Area Path Network Policy, Corporate Business Plan & 10 Year Forward Works Plan
Point Resolution Reserve	Upgrade 1 eroded path - stage 1	\$ 90,000	\$ -	\$ 90,000	In accordance with the Natural Area Path Network Policy, Corporate Business Plan & 10 Year Forward Works Plan
Railway Reserve Stage 3	Greenway development along Railway Reserve Stage 3.	\$ 50,000	\$ -	\$ 50,000	This is aligned with the WESROC Greening Plan and Corporate Business Plan
TOTAL PARKS & RESERVES, GREENWAYS AND BUSHCARE		\$ 1,116,900	\$ -	\$ 1,116,900	

WALLS & JETTIES

Tawarri Jetty	Jetty Replacement - includes \$158k from insurance payout in reserve fund	\$ 738,300	\$ 407,200	\$ 331,100	
TOTAL WALLS & JETTIES		\$ 738,300	\$ 407,200	\$ 331,100	

SUSTAINABILITY

Bore installation	Mt Claremont Groundwater monitoring.	\$ 60,000	\$ -	\$ 60,000	Additional bores are needed to determine tip plume migration as part of risk management.
TOTAL SUSTAINABILITY		\$ 60,000	\$ -	\$ 60,000	

LOCATION	DESCRIPTION	TOTAL COST	GRANTS / TRADE IN	NET COST TO CITY	COMMENTS / JUSTIFICATION
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ENGINEERING**ROAD REHABILITATION & IMPROVEMENTS**

Stirling Highway Island Removal Loch St to Dalkeith Rd	Removal of 11 islands and linemarking gaps for two further intersections	\$ 72,000	\$ -	\$ 72,000	Black Spot project
Karella Street West / Williams Road	Create a successful turning radius for bus vehicles including road widening.	\$ 55,500	\$ -	\$ 55,500	Councillor request
Gordon Street Speed Humps Removal	Remove the 4 speed humps at Williams and Clifton. Humps were installed to assist with signage reversals and are no longer needed.	\$ 48,000	\$ -	\$ 48,000	Councillor request
Seaward Avenue	Add protection to roundabout	\$ 10,000	\$ -	\$ 10,000	
Burwood Street	Entire length	\$ 415,000	\$ -	\$ 415,000	As per Council Resolution
Carroll Street	Circle North to Browne Avenue, and Birdwood Parade intersection	\$ 164,900	\$ -	\$ 164,900	In accordance with the Forward Works Plan
Cygnat Crescent (North)	Wavell Road to Waratah Avenue	\$ 114,100	\$ -	\$ 114,100	In accordance with the Forward Works Plan
Hardy Road	Williams Road to Hampden Road excluding Clifton Street Intersection	\$ 529,200	\$ -	\$ 529,200	In accordance with the Forward Works Plan
Hynes Road	Viking Road to Leon Road	\$ 401,100	\$ -	\$ 401,100	In accordance with the Forward Works Plan
Joyce Street	Entire length	\$ 129,700	\$ -	\$ 129,700	In accordance with the Forward Works Plan
Karella Street	Dalkeith Road to Kinnimont Avenue	\$ 276,900	\$ -	\$ 276,900	In accordance with the Forward Works Plan
Langham Street	Entire length	\$ 850,400	\$ -	\$ 850,400	In accordance with the Forward Works Plan
Neville Road	Victoria Avenue to Hynes Road	\$ 88,000	\$ -	\$ 88,000	In accordance with the Forward Works Plan
Princess Road	Roundabout intersection with Vincent Street	\$ 227,000	\$ 48,900	\$ 178,100	In accordance with the Forward Works Plan
Rene Road	Waratah Avenue to Gallop Road	\$ 127,000	\$ -	\$ 127,000	In accordance with the Forward Works Plan
Sayer Street	Jameson Street intersection to Dune Court	\$ 79,700	\$ -	\$ 79,700	In accordance with the Forward Works Plan
Selby Street	Stubbs Terrace to Subiaco Boundary north of Lemnos Street	\$ 365,300	\$ -	\$ 365,300	In accordance with the Forward Works Plan
TOTAL ROAD REHABILITATION & IMPROVEMENTS		\$ 3,953,800	\$ 48,900	\$ 3,904,900	

FOOTPATHS

Stirling Highway	Slab Replacement	\$ 145,000	\$ -	\$ 145,000	Resident request
TOTAL FOOTPATHS		\$ 145,000	\$ -	\$ 145,000	

PARKING & BUS SHELTERS

Bridge Club	Resurface carpark and improve kerbs, drainage and linemarking	\$ 232,500	\$ 139,500	\$ 93,000	
Smyth Road Parking	From the chicane to Monash.	\$ 150,000	\$ -	\$ 150,000	
Bus Shelter Replacement	Part of the Corporate Business planned replacement of bus shelters	\$ 120,000	\$ 40,000	\$ 80,000	In accordance with the Corporate Business Plan
TOTAL PARKING & BUS SHELTERS		\$ 502,500	\$ 179,500	\$ 323,000	

LOCATION	DESCRIPTION	TOTAL COST	GRANTS / TRADE IN	NET COST TO CITY	COMMENTS / JUSTIFICATION
DRAINAGE IMPROVEMENTS					
Sump & Pit Renewal Program	Capital Sump and Pit Renewals	\$ 144,000	\$ -	\$ 144,000	In accordance with the Forward Works Plan
Carrington Catchment	Drainage improvements to resolve Loftus, Napier and Carrington flooding issues.	\$ 210,000	\$ -	\$ 210,000	
TOTAL DRAINAGE IMPROVEMENTS		\$ 354,000	\$ -	\$ 354,000	

PROPERTY SERVICES

John Leckie Pavilion	New entrance doors to the north and south end of the main hall.	\$ 23,700	\$ -	\$ 23,700	
Hackett Playground	14/15 Remove uneven concrete slabs on entry path and upgrade to universal access standard	\$ 21,300	\$ -	\$ 21,300	To meet the universal access standard
Allan Park Pavilion	Modest upgrade of facility to benefit sports club and children's play group. \$72,600 of required maintenance has been deferred to reserve fund in order to determine an upgrade of the facility to improve useability of the centre. Use Reserve Fund to carry out design in 14/15. Seek DSR funding for 15/16 and apply Reserve funds \$50,000 and deferred expenditure \$72,600. Clubs to provide \$25,000.	\$ 30,000	\$ -	\$ 30,000	
Mt Claremont Changerooms	Demolition of old toilet block and removal of septic tanks	\$ 15,000	\$ -	\$ 15,000	
College Park Family Centre	Replacement of roof sheeting	\$ 48,000	\$ -	\$ 48,000	
118 Wood St	Installation of retaining wall	\$ 18,000	\$ -	\$ 18,000	To stop encroaching dunes, repairs to entry door
PROCC	Modify and install front security door and windows.	\$ 18,600	\$ -	\$ 18,600	
Council Depot	Resheet sections of workshop roof and replace guttering. New shelter for workshop Pressure cleaners and equipment. Replace air-conditioner and noise proof office.	\$ 79,500	\$ -	\$ 79,500	
Council Buildings	Minor capital items, Upgrade to Council meeting room including new furnishings	\$ 60,000	\$ -	\$ 60,000	
Tresillian	Security cameras at front	\$ 9,000	\$ -	\$ 9,000	To assist disabled access and improve staff security
David Cruickshank	Masterplan Implementation including DSR grants to clubs of \$400k/\$100k/\$300k. Football contribution is \$75k in 14/15 and \$50k fitout in 15/16. Bowls contribution is \$300k. Tennis is not progressing.	\$ 2,105,000	\$ 475,000	\$ 1,630,000	
TOTAL PROPERTY SERVICES		\$ 2,428,100	\$ 475,000	\$ 1,953,100	

LOCATION	DESCRIPTION	TOTAL COST	GRANTS / TRADE IN	NET COST TO CITY	COMMENTS / JUSTIFICATION
INFORMATION TECHNOLOGY					
Chambers / Mtg Rms	Meeting rooms/Chambers A/V system upgrade	\$ 15,000	\$ -	\$ 15,000	Equipment is 5 years old - need replacing
Various	Disaster Recovery ESX servers, Extra Memory (Depot)	\$ 5,000	\$ -	\$ 5,000	Required for network
Various	SSD - VDI Rollout (Processing)	\$ 65,000	\$ -	\$ 65,000	Needed for expansion of virtual desktops
Various	iPads - CEO with SIM Card, Fleet, HR, Community Services, Planning and Technical Services	\$ 10,000	\$ -	\$ 10,000	Staff mobility
Mtg Rm	TV for meeting room to accommodate wireless	\$ 5,000	\$ -	\$ 5,000	Improve presentations
Libraries	eBook Readers for Library	\$ 2,000	\$ -	\$ 2,000	Service Level improvement
Libraries	Libraries - Monitor Upgrades (Larger)	\$ 3,000	\$ -	\$ 3,000	Service Level improvement
Various	Bluetooth data transfer, replace projectors	\$ 1,200	\$ -	\$ 1,200	Replace old projectors
Rangers	Camera Replacement	\$ 1,300	\$ -	\$ 1,300	
Rangers	Mobile Phone Replacement	\$ 4,000	\$ -	\$ 4,000	
Planning	Larger Screens view A3 drawings at scale	\$ 1,500	\$ -	\$ 1,500	
Broadway Hampden	Nedlands Council administration building wireless access	\$ 25,000	\$ -	\$ 25,000	
Various	Adobe Professional Licences	\$ 20,000	\$ -	\$ 20,000	
Various	Exchange Server Upgrade	\$ 30,000	\$ -	\$ 30,000	
Various	Security - Web Filtering Software	\$ 5,000	\$ -	\$ 5,000	
Various	VM View Instance - VDI Client	\$ 40,000	\$ -	\$ 40,000	
Various	Mobile Device Management Software	\$ 10,000	\$ -	\$ 10,000	
Various	Email Archive Solution - Redman	\$ 25,000	\$ -	\$ 25,000	
GIS	Intramaps8 - Upgrade	\$ 4,800	\$ -	\$ 4,800	
GIS	Integrate Asset Finda (new licenses)	\$ 2,000	\$ -	\$ 2,000	
GIS	Intramaps Roam	\$ 5,200	\$ -	\$ 5,200	
Asset Finda	Integration software for Intramaps	\$ 10,000	\$ -	\$ 10,000	
PROC	Photo collage software	\$ 1,000	\$ -	\$ 1,000	
Records	Snintex Workflow 2010 - Standard	\$ 12,700	\$ -	\$ 12,700	
Rangers	Licensing Support and Maintenance	\$ 20,000	\$ -	\$ 20,000	
TOTAL INFORMATION TECHNOLOGY		\$ 323,600	\$ -	\$ 323,600	

LOCATION	DESCRIPTION	TOTAL COST	GRANTS / TRADE IN	NET COST TO CITY	COMMENTS / JUSTIFICATION
PLANT OPERATING					
	1DGP126: Ford Ranger Retic body. Reticulation	\$ 24,600	\$ -	\$ 24,600	3 year changeover.
	1DPW742 : Ford Ranger crewcab utility. Parks	\$ 14,000	\$ -	\$ 14,000	3 year changeover.
	1DFL086 : Ford Ranger Crewcab Utility. Parks	\$ 18,000	\$ -	\$ 18,000	3 year changeover.
	1DNG457 : Nissan Navara 4x4 Crewcab Utility. Buildings	\$ 20,200	\$ -	\$ 20,200	3 year changeover.
	1DTL603 : Ford Falcon Alloy tray Utility. Buildings	\$ 19,400	\$ -	\$ 19,400	3 year changeover.
	1DTL604 : Ford Falcon Alloy tray Utility. Buildings	\$ 19,400	\$ -	\$ 19,400	3 year changeover.
	1DFL086 : Ford Ranger 4x4 Crewcab Utility. Natural Areas	\$ 16,600	\$ -	\$ 16,600	3 year changeover.
	1DCK860 : Toyota Van. Workshop	\$ 23,900	\$ -	\$ 23,900	5 year changeover.
	1DRY084 : Nissan Wagon. Mgr Comm Svcs. Comm Development	\$ 18,800	\$ -	\$ 18,800	3 year changeover.
	1DRY085 : Nissan Wagon. Coordinator Library Services.	\$ 13,800	\$ -	\$ 13,800	3 year changeover.
	1DRY083 : Nissan Wagon. Mgr Corp Services	\$ 18,800	\$ -	\$ 18,800	3 year changeover.
	1DRS842 : Nissan Wagon. Mgr Property Services	\$ 18,800	\$ -	\$ 18,800	3 year changeover.
	1DSF070 : Nissan Wagon. Mgr Stat Planning	\$ 18,800	\$ -	\$ 18,800	3 year changeover.
	1DRR891 : Hyundai i45 Sedan. Mgr Comm Services	\$ 23,800	\$ -	\$ 23,800	3 year changeover.
	1DSE532 :Hyundai i45 Sedan. Mgr Human Resources	\$ 23,800	\$ -	\$ 23,800	3 year changeover.
	1DSE176 : Nissan Wagon. Dev Compliance Coord	\$ 16,900	\$ -	\$ 16,900	3 year changeover.
	1DWC841 : Hyundai i30 Hatchback. Rangers Parking	\$ 12,400	\$ -	\$ 12,400	3 year changeover.
	1DWM761 : Nissan Wagon. Supv Home Support NCC.	\$ -	\$ -	\$ -	HAAC funded
	1ECB139 : Ford G6E Sedan. CEO	\$ 22,700	\$ -	\$ 22,700	Shift to 4 cyl Volkswagen diesel as per high kilometer changeover.
	1DBJ906 : Hino Flatbed Truck with Crane Parks Maintenance	\$ 26,800	\$ -	\$ 26,800	Smaller vehicle Required. Flatbed with crane.
	1CEN346 : Mitsubishi Fuso Tipper Truck Works Dep't	\$ 114,100	\$ -	\$ 114,100	8 year changeover
	Brushcutters (8) Stihl FS360 (Two for Bushcare)	\$ 7,900	\$ -	\$ 7,900	Annual changeover
	Chainsaws /Blowers (4 each)	\$ 6,600	\$ -	\$ 6,600	Trading oldest serial numbers
	Stihl HT75 Pole pruner	\$ 1,300	\$ -	\$ 1,300	Trading oldest serial numbers
	Stihl HL75 Pole hedge trimmer	\$ 1,300	\$ -	\$ 1,300	Trading oldest serial numbers
	Polmac 7x5 Single axle trailer. Hot dip galvanised. For Retic.	\$ 2,500	\$ -	\$ 2,500	5 year changeover
	Workshop tools	\$ 2,000	\$ -	\$ 2,000	Annual allowance
	Minor tools Works	\$ 2,000	\$ -	\$ 2,000	Annual allowance
	Minor tools Parks	\$ 2,000	\$ -	\$ 2,000	Annual allowance
	Minor tools Bushcare	\$ 2,000	\$ -	\$ 2,000	Annual allowance
TOTAL PLANT OPERATING		\$ 513,200	\$ -	\$ 513,200	
TOTAL CAPITAL WORKS & ACQUISITIONS		\$ 10,135,400	\$ 1,110,600	\$ 9,024,800	

CITY OF NEDLANDS
BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

Schedule of Fees & Charges

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Corporate & Strategy Fees				
Photocopying				
A4	B & W/per page		\$0.20	Y
	Colour/per page		\$0.60	Y
A3	B & W/per page		\$0.40	Y
	Colour/per page		\$1.20	Y
A2	B & W/per page		\$1.80	Y
	Colour/per page		\$5.20	Y
A1	B & W/per page		\$2.20	Y
	Colour/per page		\$6.60	Y
A0	B & W/per page		\$4.00	Y
	Colour/per page		\$12.00	Y
Finance				
Credit Card Payment Surcharge	Payment made by a credit card (Visa or MasterCard)	0.6%	0.6%	Y
Admin fee for a dishonoured payment	On cheques or other electronic payments. Per payment.	\$20.00	\$20.00	Y
Admin fee for re-issuing a cheque	Lost or expired cheque by a creditor. Per cheque.	\$20.00	\$20.00	Y
Interest on sundry debtor after 60 days overdue		6%	6%	N
Rates				
Orders and Requisitions		\$75.00	\$80.00	N
Rates Enquiries / Statement of Rates		\$45.00	\$50.00	N
Charge for instalment payment		\$33.00	\$36.00	N
Charge for direct debit & payment arrangement		\$30.00	\$30.00	N
Late payment penalty rate		11%	11%	N
Instalment interest rate		5.5%	5.5%	N
Freedom of Information (Under the Freedom of Information Act 1992, s. 12 pg, 6)				
Personal information about the applicant		Free	Free	N
Application fee - non personal information		\$30.00	\$30.00	N
Charge for time dealing with the application (per hour, or pro rata)		\$30.00	\$30.00	N
Access time supervised by staff (per hour, or pro rata)		\$30.00	\$30.00	N
Photocopying staff time (per hour, or pro rata)		\$30.00	\$30.00	N
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

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/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

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Planning Fees				
Fees are subject to change once the State Government introduce a new fee schedule for the 2014/15 FY.				
Development Application Fees (excluding an Extractive Industry)*	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
	More than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000	N
	More than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	N
	More than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million	N
	More than \$21.5 million	\$34,196.00	\$34,196.00	N
Provision of a Subdivision Clearance (incl. Strata Survey)*	Per lot	\$73.00	\$73.00	N
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 and Outline Development Plans	As deposit on lodgement - Scheme Amendment	\$2,500.00	\$2,500.00	Y
Based on estimated actual costs at the following Statutory Rates.		\$15,000.00	\$15,000.00	Y
As deposit on lodgement - Structure Plan/Outline Development Plan	Per Hour	\$88.00	\$88.00	Y
Director/Council Planner	Per Hour	\$66.00	\$66.00	Y
Manager/Senior Planner	Per Hour	\$36.86	\$36.80	Y
Planning Officer	Per Hour	\$36.86	\$36.80	Y
Other Staff e.g. Environmental Health	Per Hour	\$30.20	\$30.20	Y
Secretarial/Administrative				
Other Planning Fees*		\$115.00	\$115.00	N
Section 40 Certificate		\$73.00	\$73.00	N
Issue of Zoning Certificate		\$73.00	\$73.00	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Property Settlement Questionnaire response		\$73.00	\$73.00	Y
Issue of Written Planning Advice		\$295.00	\$295.00	N
Change of Use/Continuation of Non Conforming Use	Initial application where home business has not commenced.	\$222.00	\$222.00	N
Home Business	*Determining a retrospective application for a change of use/continuation of non-conforming use.	\$885.00	\$885.00	N
	*Determining a retrospective application for home occupation.	\$666.00	\$666.00	N
	Renewal where application is made before the approval expires(Per Annum)	\$73.00	\$73.00	N
		\$219.00	\$219.00	N
	Town Planning Scheme Text	\$62.50	\$62.50	Y
Publications	Town Planning Scheme Maps	\$115.00	\$115.00	Y
* 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.				
DAP Fees				
Fees payable in addition to Local Government Development Application Fee for planning applications required to be determined by a development assessment. panel.	Not less than \$3 million and less than \$7 million	\$3,503.00	\$3,503.00	N
	Not less than \$7 million and less than \$10 million	\$5,409.00	\$5,409.00	N
	Not less than \$10 million and less than \$12.5 million	\$5,885.00	\$5,885.00	N
	Not less than \$12.5 million and less than \$15 million	\$6,053.00	\$6,053.00	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
	Not less than \$15 million and less than \$17.5 million	\$6,221.00	\$6,221.00	N
	Not less than \$17.5 million and less than \$20 million	\$6,390.00	\$6,390.00	N
	\$20 million or more	\$6,557.00	\$6,557.00	N
	Minor amendment application	\$150.00	\$150.00	N
Other Fees				
	Subdivision Crossover Clearance Bond	\$3,000.00	\$3,000.00	N
	Crossover Clearance Inspection Fee	\$140.00	\$140.00	Y
	This fee will be deducted from Subdivision Crossover Clearance Bond			

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Building Fees				
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 \$90	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$92	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 \$90	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$92	N
(2) Uncertified application for a building permit (s.16(1))		0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$90	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$92	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	\$90.00	\$92.00	N
	(b) for demolition work for a Class 2 to Class 9 building or incidental structure	\$90 for each story of the building	\$92 for each story of the building	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
(4) Application to extend the time during which a building or demolition has effect (s. 32(3)(f))		\$90.00	\$92.00	N
Division 2 - Applications for occupancy permits, building approval certificates				N
(1) Application for occupancy permit for a completed building (s.46)		\$90.00	\$92.00	N
(2) Application for a temporary occupancy for an incomplete building (s.47)		\$90.00	\$92.00	N
(3) Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)		\$90.00	\$92.00	N
(4) Application for a replacement occupancy permit for permanent change of the building's use classification (s.49)		\$90.00	\$92.00	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))		\$10.00 for each strata unit covered by the application, but not less than \$100.00	\$10.25 for each strata unit covered by the application, but not less than \$102.00	N
(6) Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))		0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less an \$90.00	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less an \$92.00	N
(7) Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))		0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$90.00	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$92.00	N
(8) Application to replace an occupancy permit for an existing building (s.52(1))		\$90.00	\$92.00	N
(9) Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))		\$90.00	\$92.00	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
(10) Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))		\$90.00	\$92.00	N
Swimming Pool Fees				
Non programmed swimming pool inspection	Hourly rate	\$85.00	\$51.00	Y
Mandatory 3 yearly swimming pool inspection	Annual charge	\$44.00	\$55.00	N
Miscellaneous Building Fees				
Copies of House Plans - Includes up to 2 x A1 drawings, extra copies at Normal photocopy cost	Within 7 days	\$65.00	\$65.00	N
	Within 48 hours	\$200.00	\$200.00	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 application for retrospective approval or occupancy permit.				
Certificate of Building Compliance			Minimum \$500 or 0.15% of the Value of Work	Y
Certificate of Construction Compliance			Minimum \$500 or 0.15% of the Value of Work	Y
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	N
Relates to building work to Class 1 structure additions, allowable area 30m ²	12 month		\$240.00	N
Relates to building work to Class 1 new dwellings, allowable area 40m ²	24 month		\$480.00	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Tresillian				
Room Hire				
Yoga Room	Hourly	\$32.00	\$33.00	Y
	1/2 Day (6 hrs)	\$141.00	\$145.00	Y
	1 Day	\$204.00	\$210.00	Y
	2 Days	\$245.00	\$252.00	Y
	3 Days	\$300.00	\$309.00	Y
	4 Days	\$324.00	\$334.00	Y
	5 Days	\$355.00	\$366.00	Y
	6 Days	\$366.00	\$378.00	Y
	Weekly	\$427.00	\$441.00	Y
Craft, Sitting, Front, or Veranda Room	Hourly	\$24.00	\$25.00	Y
	1/2 Day (6 hrs)	\$108.00	\$111.00	Y
	1 Day	\$155.00	\$160.00	Y
	2 Days	\$187.00	\$193.00	Y
	3 Days	\$231.00	\$240.00	Y
	4 Days	\$248.00	\$255.00	Y
	5 Days	\$270.00	\$278.00	Y
	6 Days	\$279.00	\$288.00	Y
	Weekly	\$322.00	\$336.00	Y
Language or Resource Room	Hourly	\$19.00	\$20.00	Y
	1/2 Day (6 hrs)	\$80.00	\$82.00	Y
	1 Day	\$114.00	\$117.00	Y
	2 Days	\$138.00	\$142.00	Y
	3 Days	\$171.00	\$177.00	Y
	4 Days	\$182.00	\$187.00	Y
	5 Days	\$200.00	\$206.00	Y
	6 Days	\$207.00	\$213.00	Y
	Weekly	\$245.00	\$252.00	Y
Playcentre	Hourly	\$40.00	\$41.00	Y
		\$183.00	\$188.00	Y
	1 Day	\$258.00	\$266.00	Y
	2 Days	\$312.00	\$321.00	Y
	3 Days	\$393.00	\$405.00	Y
	4 Days	\$416.00	\$428.00	Y
	5 Days	\$455.00	\$469.00	Y
	6 Days	\$465.00	\$480.00	Y
	Weekly	\$546.00	\$567.00	Y
Studio /Room Rentals				
Courtyard	Annual	\$2,028.00	\$2,100.00	Y
Garage	Annual	\$4,032.00	\$4,164.00	Y
The Studio	Annual	\$2,760.00	\$2,844.00	Y
Green Room + entry & bathroom	Annual	\$4,140.00	\$4,272.00	Y
Café	Annual	\$3,948.00	\$4,068.00	Y
Corner Studio	Annual	\$3,684.00	\$3,804.00	Y
Garden Studio	Annual	\$4,236.00	\$4,368.00	Y
Language Studio	Annual	\$1,368.00	\$1,416.00	Y
Studio 8	Annual	\$4,236.00	\$4,368.00	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Annual Memberships				
Individual	Resident of Nedlands	\$26.00	\$27.00	Y
	Non-Resident of Nedlands	\$33.50	\$35.00	Y
Family	Resident of Nedlands	\$33.50	\$35.00	Y
	Non-Resident of Nedlands	\$42.00	\$43.00	Y
Playcentre Members				
Child under 2 years	Per hour	\$11.50	\$12.00	Y
Child 2 years and older	Per hour	\$9.50	\$10.00	Y
Playcentre Non-Members				
Child under 2 years	Per hour	\$16.50	\$17.00	Y
Child 2 years and older	Per hour	\$13.50	\$14.00	Y
Sundry				
Photocopies /Printing	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	\$0.30	\$0.30	Y
	B&W: A3 - double sided	\$0.60	\$0.60	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	\$0.50	\$0.50	Y
Laminating	A4	\$2.60	\$2.60	Y
	A3	\$3.10	\$3.10	Y
Advertising in Tresillian Newsletter (including design work)				
Business Card Size	A7	\$72.50	\$75.00	Y
Quarter Page	A6	\$140.00	\$144.00	
Half Page	A5	\$280.00	\$288.00	Y
Exhibitions/Displays				
Exhibition Fees		\$1,285.00	\$1,325.00	Y
Commission on Sales		25%	25%	Y
Course Fees				
Charges for Individual Courses	Based on 50% cost recovery model.			
	Concession Card holders receive a 10 % discount on fees.			

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Library Services				
Fees				
Fax - Send - 1st Page	Metro Area	\$3.00	\$3.00	Y
	Country	\$4.00	\$4.00	Y
	Interstate	\$4.00	\$4.00	Y
	Overseas	\$6.00	\$6.00	Y
Fax - Send - Extra Page Each	Metro Area	\$1.00	\$1.00	Y
	Country	\$1.00	\$1.00	Y
	Interstate	\$2.00	\$2.00	Y
	Overseas	\$2.00	\$2.00	Y
Fax - Receive	Up to 5 pages	\$2.00	\$2.00	Y
	Extra Page Each	\$0.50	\$0.50	Y
Photocopies / Printing - Per Page	B&W: A4 - single sided	\$0.20	\$0.20	Y
	B&W: A4 - double sided	\$0.40	\$0.40	Y
	B&W: A3 - single sided	\$0.20	\$0.20	Y
	B&W: A3 - double sided	\$0.40	\$0.40	Y
	Colour: A4 - single sided	\$0.50	\$0.50	Y
	Colour: A4 - double sided	\$1.00	\$1.00	Y
	Colour: A3 - single sided	\$1.00	\$1.00	Y
	Colour: A3 - double sided	\$2.00	\$2.00	Y
Laminating - Per Page	A4	\$2.00	\$2.00	Y
	A3	\$3.00	\$3.00	Y
	Poster	\$10.00	\$10.00	Y
Holiday Activities				
Outside Performer (Per Child) as required	Daily	\$5.00	\$5.00	Y
Adult events and workshops				
Per workshop and session as required	Per session	\$5 - \$10	\$5 - \$10	y
Other				
Replace Library Card (Within 2 Years)		\$5.00	\$5.00	Y
Sale of Library Bags	Depends on bag	\$1 - \$5	\$1 - \$5	Y
Sale of Discarded Library Stock		\$2 - \$10	\$2 - \$10	Y
Administration and Late Return Penalty		\$3.00	\$3.00	Y
Promotional Materials (Various)		\$0.50 - \$30	\$0.50 - \$30	Y
Uncollected Inter Library Loan		\$2.00	\$2.00	Y
Hire of Bookclub Book Sets	Per set (10 volumes)	\$20.00	\$20.00	Y
Charge on lost or damaged items	Per item	Priced individually	Priced individually	Y
Training Room Hire				
Without computer use	Hourly	\$15.00	\$20.00	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
	Daily	\$80.00	\$100.00	Y
With computer use	Hourly	\$20.00	\$25.00	Y
	Daily	\$120.00	\$125.00	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
PRCC - Child Care Services				
Effective from 01/07/2014 to 31/12/2014				
Daily		\$85.00	\$115.00	N
Sessional	Morning	\$55.00	\$75.00	N
	Afternoon	\$55.00	\$75.00	N
Casual booking fee (non-refundable)	Half day	\$25.00	\$30.00	N
	Full day	\$35.00	\$40.00	N
Administration Fee	Annual	\$110.00	\$135.00	N
Late Fee	Late Collecting Child	\$30.00	\$35.00	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
NCC - Aged and Disabled Services				
Nedlands Community Care (NCC)				
Maximum of 6 hours per week of service available per client in all income categories				
Eligible clients: Income - Single \$0 to \$46,105; couple \$0 to \$74,997	Fee per Unit of Service*	\$8.00	\$8.00	N
Eligible Clients: Income - Single - \$46,106 to \$50,000; Couple \$74,998 to \$80,000	Fee per Unit of Service*	\$10.00	\$10.00	N
Eligible Clients: Income - Single \$46,106 - \$50,000; Couple \$74,998 - \$80,000	Fee per Unit of Service*	Unit Cost**	Unit Cost**	N
*Unit of service is a single service provided within a specified timeframe.				
**Unit cost is used to describe the actual cost of providing a unit of service calculated annually using the formula specified in the HACC Safeguards Policy.				
Eligible clients: Income - Single \$0 to \$46,105; Couple \$0 to \$74,997	Fee limit (cap) per week	\$50.00	\$64.00	N
Eligible Clients: Income - Single \$46,106 - \$50,000; Couple \$74,998 - \$80,000	Fee limit (cap) per week	\$138.00	\$154.00	N
Day Respite Centre				
Full Day (includes meal @ \$7.00 and transport)	Per Day	\$18.00	\$20.75	N
Transport				
Transport	Return Trip	\$8.00	\$10.00	N
	One Way	\$8.00	\$5.00	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Positive Ageing - Activity Fees				
Affinity Club Membership	Annual	\$20.00	\$20.00	N
Yoga	Member	\$7.00	\$7.00	N
	Non Member	\$9.00	\$9.00	N
China Painting	Member	\$10.00	\$10.00	N
	Non Member	\$10.00	\$10.00	N
Tai Chi	Member	\$8.00	\$8.00	N
	Non Member	\$10.00	\$10.00	N
Social Dance	Member	\$10.00	\$10.00	N
	Non Member	\$15.00	\$15.00	N
Good Company Group	Member	\$5.00	\$5.00	N
	Non Member	\$7.00	\$7.00	N
Computer Cafe Club	Member	\$6.00	\$6.00	N
	Non Member	\$10.00	\$10.00	N
Ballroom Dancing	Member	\$4.50	\$4.50	N
	Non Member	\$6.00	\$6.00	N
Mah Jong	Member	\$3.50	\$3.50	N
	Non Member	\$5.00	\$5.00	N
Laughter Yoga	Member	\$3.00	\$3.00	N
	Non Member	\$4.00	\$4.00	N
Self Defence	Member	\$15.00	\$15.00	N
	Non Member	\$18.00	\$18.00	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Grounds Hire - Recreation				
Ground Usage				
Tennis Courts				
Tennis Court Hire - Adults (18 yrs and over)	All Courts, Per hour	\$10.50	\$11.00	Y
Tennis Court Hire - Juniors (under 18 yrs) and Seniors (60 + yrs)	All Courts, Per hour	\$6.00	\$6.50	Y
Tennis Court Hire Professional Coach - Adults (18 yrs and over)	All Courts, Per hour	\$14.50	\$15.00	Y
Tennis Court Hire Professional Coach - Juniors (under 18 yrs) and Seniors (60 + yrs)	All Courts, Per hour	\$9.00	\$9.50	Y
Commercial / Private				
Ground Key Bond	All grounds use	\$74.50	\$77.00	N
Personal Trainers All Grounds Permit - N location guarantee	Annual	\$1,050.00	\$1,100.00	Y
	6 months	\$630.00	\$660.00	Y
	1 month	\$105.00	\$110.00	Y
All Grounds - Sporting - Including Personal Trainers for specific location	Hourly	\$24.00	\$25.00	Y
	Daily	\$175.00	\$182.00	Y
All Grounds - Non-sporting	Hourly	\$24.00	\$25.00	Y
	Daily	\$175.00	\$182.00	Y
School				
All Grounds - All pitches/fields on ground	Hourly - Before 3 pm	\$12.00	\$12.50	Y
	Hourly - After 3 pm	\$15.00	\$15.50	Y
	Daily	\$175.00	\$180.00	Y
	Per term rate - Before 3pm	\$210.00	\$217.00	Y
	All terms rate - Before 3pm	\$630.00	\$650.00	Y
Community / Sporting Club				
All Grounds - Sporting - Per pitch/field	Per hour	\$15.00	\$15.50	Y
	Daily	\$100.00	\$105.00	Y
All Grounds - Non-sporting - per pitch/field	Per hour	\$15.50	\$15.50	Y
	Daily	\$100.00	\$100.00	Y
Turf facilities	Per Fixture	\$360.00	\$375.00	Y
Unauthorised (N booking) Ground Use Fine	Fine only. Separate usage charge will incur.	\$220.00	\$260.00	N
Inappropriate Ground Use Fine	Leaving metal items on the reserve (i.e. Pegs)	\$210.00	\$220.00	N
Specialised Services - Administration Labour Rate - Per hour		\$99.00	\$102.00	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
	Rangers - 1 x person + a vehicle	\$57.00	\$59.00	Y
	Building - 1 x person + a vehicle	\$54.00	\$56.00	Y
Contributions to Bore Maintenance - as per lease agreement	Dalkeith Bowling Club	\$859.00	\$885.00	Y
	Hollywood Bowling Club	\$859.00	\$885.00	Y
	Dalkeith Tennis Club	\$1,716.00	\$1,768.00	Y
	Nedlands Tennis Club	\$859.00	\$885.00	Y
	Allen Park Tennis Club	\$1,716.00	\$1,768.00	Y
	Nedlands Croquet Club	\$859.00	\$885.00	Y
Senior Team				
	Ground Hire - fixture game days only - Daily	\$24.00	\$25.00	Y
	Ground Hire - Training - Per hour	\$3.00	\$3.50	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$1,505.20	\$1,551.00	Y
Senior Aussie Rules Goals		\$1,848.60	\$1,905.00	Y
Hockey Goals		\$385.00	\$397.00	Y
Senior Soccer Goals		\$1,145.90	\$1,181.00	Y
Preparation of Turf Cricket Wicket/s	College Park East (1x centre wicket)	\$1,528.50	\$1,575.00	Y
	College Park West (1x centre wicket)	\$1,528.50	\$1,575.00	Y
	Allen Park (1 centre wicket & 1 practice block)	\$4,629.00	\$4,768.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$4,629.00	\$4,768.00	Y
Purchase, delivery and spreading of Red dirt for Baseball mounds and bases		\$402.80	\$415.00	Y
Electricity costs to operate oval flood lights per hour per oval	Charles Court Reserve - Rugby Area	\$3.50	\$4.00	Y
(Winter from 6 pm, Summer from 7 pm)	Charles Court Reserve - Soccer Area	\$1.80	\$2.00	Y
	Melvista Oval (new)	\$11.80	\$12.50	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
	DC Cruickshank Reserve	\$4.70	\$5.00	Y
	Mt Claremont Oval	\$2.40	\$2.50	Y
	Allen Park Upper Oval	\$9.50	\$10.00	Y
	Allen Park Lower Oval	\$1.80	\$2.00	Y
	College Park Upper Oval	\$5.30	\$5.50	Y
	College Park Lower Oval	\$4.20	\$4.50	Y
	Highview Oval	\$16.60	\$17.50	Y
Additional Lawn Mowing Per Session Per Oval		\$235.30	\$242.50	Y
Initial set up and line marking per field per sport	Rugby	\$264.00	\$272.00	Y
	Junior Aussie Rules	\$145.00	\$149.50	Y
	Senior Aussie Rules	\$264.00	\$272.00	Y
	Hockey	\$264.00	\$272.00	Y
	Senior Soccer	\$264.00	\$272.00	Y
	Junior Soccer	\$145.00	\$149.50	Y
	Baseball	\$222.00	\$229.00	Y
	Tball	\$138.00	\$142.50	Y
Junior Team (50% of Senior Team fee)				
Ground Hire - fixture game days only - Daily		\$12.00	\$12.50	Y
Ground Hire - Training - Per hour		\$1.50	\$1.80	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$750.00	\$775.50	Y
Senior Aussie Rules Goals		\$920.00	\$952.50	Y
Hockey Goals		\$190.00	\$198.50	Y
Senior Soccer Goals		\$570.00	\$590.50	Y
Preparation of Turf Cricket Wicket/s	College Park East (1x centre wicket)	\$760.00	\$787.50	Y
	College Park West (1x centre wicket)	\$760.00	\$787.50	Y
	Allen Park (1x centre wicket & 1 x practice block)	\$2,320.00	\$2,384.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$2,320.00	\$2,384.00	Y
Purchase, delivery and spreading of Red dirt for Baseball mounds and bases		\$200.00	\$207.50	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Electricity costs to operate oval flood lights per hour per oval	Charles Court Reserve - Rugby Area	\$1.70	\$2.00	Y
(Winter from 6 pm, Summer from 7 pm)	Charles Court Reserve - Soccer Area	\$0.90	\$1.00	Y
	Melvista Oval (new)	\$5.80	\$6.30	Y
	DC Cruickshank Reserve	\$2.30	\$2.50	Y
	Mt Claremont Oval	\$1.20	\$1.30	Y
	Allen Park Upper Oval	\$4.70	\$5.00	Y
	Allen Park Lower Oval	\$0.90	\$1.00	Y
	College Park Upper Oval	\$2.70	\$2.80	Y
	College Park Lower Oval	\$2.00	\$2.30	Y
	Highview Oval	\$8.20	\$8.80	Y
Additional lawn mowing per session per oval		\$117.70	\$121.30	Y
Initial set up and line marking per field per sport	Rugby	\$132.00	\$136.00	Y
	Junior Aussie Rules	\$72.50	\$74.80	Y
	Senior Aussie Rules	\$132.00	\$136.00	Y
	Hockey	\$132.00	\$136.00	Y
	Senior Soccer	\$132.00	\$136.00	Y
	Junior Soccer	\$72.50	\$74.80	Y
	Baseball	\$111.00	\$114.50	Y
	Tball	\$69.00	\$71.30	Y
Junior & Senior Teams (75% of Senior Team fee)				
Ground Hire - fixture game days only - Daily		\$19.00	\$20.00	Y
Ground Hire - Training - Per hour		\$2.00	\$2.50	Y
Rugby Goals	Supply, installation, removal, storage and maintenance of one set of goals	\$1,130.00	\$1,163.30	Y
Senior Aussie Rules Goals		\$1,390.00	\$1,428.80	Y
Hockey Goals		\$280.00	\$297.80	Y
Senior Soccer Goals		\$860.00	\$885.80	Y
Preparation of Turf Cricket Wicket/s	College Park East (1x centre wicket)	\$1,150.00	\$1,181.30	Y
	College Park West (1x centre wicket)	\$1,150.00	\$1,181.30	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
	Allen Park (1x centre wicket & 1 x practice block)	\$3,470.00	\$3,576.00	Y
	Melvista Oval (1 centre wicket & 1 practice block)	\$3,470.00	\$3,576.00	Y
	Purchase, delivery and spreading of Red dirt for Baseball mounds and bases	\$300.00	\$311.30	Y
	Electricity costs to operate oval flood lights per hour per oval			
	Charles Court Reserve - Rugby Area	\$2.70	\$3.00	Y
	Charles Court Reserve - Soccer Area	\$1.40	\$1.50	Y
(Winter from 6 pm, Summer from 7 pm)	Melvista Oval	\$8.90	\$9.40	Y
	DC Cruickshank Reserve	\$3.60	\$3.80	Y
	Mt Claremont Oval	\$1.80	\$1.90	Y
	Allen Park Upper Oval	\$7.10	\$7.50	Y
	Allen Park Lower Oval	\$1.40	\$1.50	Y
	College Park Upper Oval	\$4.00	\$4.20	Y
	College Park Lower Oval	\$3.10	\$3.40	Y
	Highview Oval	\$12.40	\$13.20	Y
	Additional lawn mowing per session per oval	\$177.00	\$181.90	Y
	Initial set up and line marking per field per sport			
	Rugby	\$198.00	\$204.00	Y
	Junior Aussie Rules	\$108.80	\$112.20	Y
	Senior Aussie Rules	\$198.00	\$204.00	Y
	Hockey	\$198.00	\$204.00	Y
	Junior Soccer	\$108.80	\$204.00	Y
	Senior Soccer	\$198.00	\$112.20	Y
	Baseball	\$166.50	\$171.80	Y
	Tball	\$103.50	\$106.90	Y
Grounds Hire - External Events				
	Event Assessment Fee			
	For all events requiring event approval, except weddings.	\$230.00	\$237.00	Y
	Wedding Fee			
	City of Nedlands Resident	\$145.00	\$150.00	Y
	Non City of Nedlands Resident	\$285.00	\$294.00	Y
	Reserve Hire Fee			
	City of Nedlands Resident	Hourly	Free	Free

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Non City of Nedlands Resident - Community Rate	Hourly	\$15.50	\$16.00	Y
		\$100.00	\$103.00	Y
Non City of Nedlands Resident - Commercial Rate	Hourly	\$24.00	\$25.00	Y
Commercial Filming Fee	Hourly	\$24.00	\$25.00	Y
	Daily	\$175.00	\$181.00	Y
Vehicle Access to Reserve Bond		\$725.00	\$750.00	N
Vehicle Access to Reserve Fee		\$80.00	\$85.00	Y
Reserve Bond		\$210.00	\$217.00	N
Road Closure Approval Fee	Applies to structures on reserves	\$120.00	\$124.00	Y
Rangers Attendance	1 Ranger and 1 Vehicle	\$65.00	\$67.00	Y
Liquor Permit	Consumption only not for sales	Free	Free	
Community Banner Fee				Y
2 Weeks			\$20.00	Y
4 Weeks			\$30.00	Y
6 Weeks			\$40.00	Y
8 Weeks			\$50.00	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Hall Hire				
Mt Claremont Community Centre, John Leckie Music Centre (Booking Hours: 7 am - Midnight)				
Individual or Community Group	Hourly		\$20.00	Y
	Full Day		\$160.00	Y
Business or Commercial User	Hourly		\$30.00	Y
	Full Day		\$240.00	Y
Kiosk, Kitchen, Changeroom etc. (for community groups only)	Hourly		\$8.50	Y
	Full Day		\$68.00	Y
Dalkeith Hall, Drabble House, Allen Park Pavilion (Booking Hours: 7am - Midnight)				
Individual or Community Group	Hourly		\$19.00	Y
	Full Day		\$152.00	Y
Business or Commercial User	Hourly		\$29.00	Y
	Full Day		\$232.00	Y
Kiosk, Kitchen, Changeroom etc. (for community groups only)	Hourly		\$8.50	Y
	Full Day		\$68.00	Y
Bonds				
Function without Alcohol		\$540.00	\$580.00	N
Function with Alcohol	Available to incorporated community organisations only	\$1,130.00	\$1,225.00	N
Other (meeting, classes, etc.)		\$130.00	\$140.00	N
Keys		\$70.00	\$75.00	N
Yamaha C3D Grand Piano	John Leckie Music Centre	\$650.00	\$700.00	N
Unauthorised Hall / Pavilion Use Penalty				
Using facility without booking	Separate usage fee apply	\$250.00	\$260.00	N
After Hours Staff Call Out Fee				
Ranger	First 3 hours (minimum charge)	\$175.00	\$190.00	Y
	per hour after 3 hrs	\$62.00	\$67.00	Y
Building Services	First 3 hours (minimum charge)	\$175.00	\$190.00	Y
	per hour after 3 hrs	\$62.00	\$67.00	Y
Special Cleaning Fee		\$250.00	\$270.00	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Housing Rents / Management Licence Fee				
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	Annual	\$2,338.00	\$2,410.00	Y
Nedlands Toy Library	Annual	\$486.00	\$500.00	Y
Hackett Playcentre				
Hackett Playgroup	Annual	\$1,804.00	\$1,860.00	Y
Floreat Toy Library	Annual	\$383.00	\$400.00	Y
Mt Claremont Playcentre				
Mt Claremont Playgroup	Annual	\$2,114.00	\$2,180.00	Y
Allen Park Playcentre				
Allen Park Playgroup	Annual	\$1,455.00	\$1,500.00	Y
Swanbourne Cricket Club	Annual		Charge will be based on previous year's maintenance cost	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Sustainable Nedlands - Environmental Health Services				
General Applications for Permits				
Trading in Public Places Local Law				
Outdoor Dining Licence - New Application	Fee on Application	\$150.00	\$155.00	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	\$150.00	\$155.00	N
Outdoor Dining Licence - Application for Renewal of Licence	Annual	\$78.00	\$80.00	N
Outdoor Dining Licence - Application for Transfer of Licence			\$80.00	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	\$52.00	\$55.00	N
Outdoor Dining Licence - Installation of Trading Boundary Markers Brass Delineation Plates		\$195.00	\$200.00	N
Temporary Street Trading Licence One-Off Application for Stall Holder/Trader (includes temporary food stall, inclusive of 1 day of trading 100% concession for charity or not for profit organisation not exceeding 1 day)	One Day of Trading	\$42.00	\$50.00	N
Fee per Additional Day of Trading up to Max Two Additional Days	Fee per Additional Day Trading		\$10.00	N
Street Trading Licence Application for Stall Holder/Trader (includes temporary food stall)	Per Week		\$75.00	N
Street Trading Licence Application for Stall Holder/Trader (includes temporary food stall)	Per 6 months		\$225.00	N
Street Entertainer/Performer One-Off			\$20.00	N
Street Market - Application for Annual Licence	Annual		\$3,000.00	N
Street Market - Annual Food Stall Fee (inclusive of food notification and annual food surveillance fee)				
Low Risk Food Business	Annual	\$50.00	\$110.00	N
Medium Risk Food Business	Annual	\$50.00	\$150.00	N
Health Local Law - Local Law Applications				
Itinerant Food Vendor Licence Application			\$240.00	N
Registration of Lodging House Application		\$230.00	\$240.00	N
Food Act 2008 Fees				
Food Business Notification Fee		\$50.00	\$50.00	N
Food Business Registration Fee		\$140.00	\$140.00	N
Registration Exempt Premises (per Food Act - fund raising/community and charitable organisations exempt)		Nil	Nil	

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Annual Surveillance/Inspection Fees				
High Risk Food Business	Fee pro rata calculated on a monthly basis or part thereof, for any period prior to 30 June each year	\$575 maximum fee per year - pro rata charges where business does not operate for full year	\$600 maximum fee per year - pro rata charges where business does not operate for full year	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	\$750 maximum fee per year - pro rata charges where business does not operate for full year	\$780 maximum fee per year - pro rata charges where business does not operate for full year	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	\$245 maximum fee per year - pro rata charges where business does not operate for full year	\$255 maximum fee per year - pro rata charges where business does not operate for full year	N
Medium Risk Food Business with Additional Classifications		\$320 maximum fee per year - pro rata charges where business does not operate for full year	\$330 maximum fee per year - pro rata charges where business does not operate for full year	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	\$110 maximum fee per year - pro rata charges where business does not operate for full year	\$115 maximum fee per year - pro rata charges where business does not operate for full year	N
Very Low Risk/Charitable or Community Service Food Business, Sporting Clubs, P&C Canteens, Social Clubs		Nil	Nil	
Food businesses operating with a verified Food Safety Program with ongoing audits by an approved auditor pay 50% of the relevant annual Food Act surveillance/inspection fee			50% of surveillance fee	
Mobile food business inspection fee			\$110.00	N
Reinspection Fee		\$150.00	\$110.00	Y
Offensive Trade - Statutory Fees				

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Fish processing in which Whole Fish are Cleaned and Prepared			\$285.00	N
Shell Fish & Crustacean Processing Establishment			\$285.00	N
Laundries, Drycleaners			\$140.00	N
Other Premises - as per Offensive Trades (Fees) Regulations 1976				
Application to Construct/Extend/Alter a Public Building - Statutory Fees				
Public Building Form One Application	On Application	\$115.00	\$230.00	N
Public Building Form On Application Not-For-Profit/Charitable Organisation - 100% Concession			Nil	
Fee to be Paid in Relation to an Application Under Section 176 of the Health Act 1911 or Reg 9 of the Health (Public Buildings) Regulations 1992	Maximum Fee	\$832.00	\$832.00	N
Public Building Form Three Application to Vary Certificate of Approval			\$40.00	N
Septic Tank/ATU/Greywater Application Fees - Statutory Fees				
Application Fee to Construct/Install an Apparatus		\$113.00	\$113.00	N
Permit Fee to Use an Apparatus		\$113.00	\$113.00	N
Department of Health Application Approval by EDPH of an Apparatus				
with Local Government Report			\$38.50	N
without Local Government Report			\$113.00	N
Noise Regulation Fees				
Non-Complying Event Application Fee - Reg 18		\$500.00	\$1,000.00	N
Non-Complying Event Application Fee - Reg <60 days but >21 days plus 25% Late Fee			\$1,250.00	N
Non-complying Event Application Fee <21 days plus 25% Late Fee (extenuating circumstances if allowed by CEO)			\$1,250.00	N
CEO discretion to waive or reduce fee for Charity or anyone as CEO sees fit				
Noise Monitoring Fee per Officer per Standard Hour	If after hours min 2 officers as determined by Manager, per officer, per standard hour	\$165.00	\$170.00	Y
Overtime Rates Apply where Applicable - Reg 18(8)	Maximum Fee		\$1,000.00	Y
Approved Venue Application - Reg 19	Maximum Fee		\$15,000.00	N
Reg 14A(7) - application for approval of noise management plan submitted under surge 3 (CEO discretion to waive or reduce)			\$500.00	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Out of Hours Construction Work Application (assessment and approval)- Reg 13			\$50.00	N
Administration Fees - Environmental Health Services				
Food premises construction, fit-out, amendment, refurbish or alterations - assessment of pans and final inspection		\$255.00	\$265.00	N
Food Premises Settlement Enquiry		\$52.00	\$55.00	N
Liquor Control Act Section 39 Certificate		\$205.00	\$215.00	N
Liquor Control Act Section 55 Certificate		\$205.00	\$215.00	N
Public Swimming Pool Water Re-Sample Fee			\$100.00	N
Copy of Results of Laboratory Analysis (Health Act 246ZJ)			\$20.00	N
Pre Demolition Rodent Baiting		\$190.00	\$190.00	N
Spoilt Food Disposal Certificate		\$78.00	\$120.00	N
Request for Replacement of Licence or Registration Certificate			\$20.00	N
Copy of Septic Tank/Effluent Disposal Plans (if available)			\$20.00	N
Hair Dressing/Skin Penetration New Establishment Application Fee		\$88.00	\$90.00	N
Additional Noise Measurement Fee*			\$160.00	Y
* Noise is measured on complaint. If noise is unreasonable, offender receives letter/report advising. 1 x follow-up measurement is free. If offender needs to do further work to reduce noise - on request of further measurement they must pay fee. Offender continues to pay fee for additional noise assessments, until measurement demonstrates compliance.				
Sustainable Nedlands - Ranger Services				
Ranger Caravan Hire Bond		\$500.00	\$520.00	N
Use of Ranger Caravan	per day	\$200.00	\$210.00	Y
Repair of Damage to Ranger Caravan		Cost Recovery	Cost Recovery	Y
Road Closure / Event Assessment Fee		\$120.00	\$125.00	N
Ranger Event Attendance / Booking Fee	3 hrs minimum, 2 x rangers + vehicle	\$360.00	\$390.00	Y
	per hour after minimum 3 hrs, 2 x Rangers	\$120.00	\$130.00	Y
Ranger After Hours Callout Fee	3 hrs minimum	\$180.00	\$245.00	Y
	per hour after minimum 3 hrs	\$60.00	\$65.00	Y
Parking Signs	Private Property	\$35.00	\$40.00	Y
	No Verge Parking	\$35.00	\$40.00	Y
Private Property Parking Agreement Fee	Annual cost incl 2 x signs	\$180.00	\$190.00	N
	Annual Renewal Fee	\$115.00	\$120.00	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Parking Permits	Residential - first permit	Free	Free	
	Residential - additional permits	\$15.00	\$18.00	N
	Visitor parking permit	\$25.00	\$30.00	N
	Temporary parking permit (3month)	\$90.00	\$100.00	N
	Parking facility permit (per day, per bay)	\$25.00	\$28.00	N
Impounded Vehicles	Per vehicle	\$130.00	\$130.00	N
	Per vehicle / per day	\$11.00	\$11.00	N
	Towing Fee	\$120.00	\$120.00	N
Impounded Dogs	Per dog	\$110.00	\$110.00	N
	Per dog / per day	\$30.00	\$30.00	N
	Dog surrender fee	\$75.00	\$75.00	N
Impounded fee for animals other than dogs	Per animal other than dog	\$110.00	\$110.00	N
	Per animal other than dog / per day	\$30.00	\$30.00	N
Impounded Equipment and Materials	Impound fee per item	\$110.00	\$110.00	N
	Daily storage fee per item	\$15.00	\$15.00	N
	Impound fee per m ³	\$55.00	\$55.00	N
	Daily storage fee per m ³	\$11.00	\$11.00	N
Application for 2+ dogs at premises or kennel	Initial application fee	\$160.00	\$160.00	N
	Renewal fee	\$55.00	\$55.00	N
Dog Bag Dispenser Refills	Pack of 3	\$5.00	\$5.00	Y
Dog & Cat Registration Fees (Dog Act 1976 & Cat Act 2011)	1 Year - Unsterilized Dogs	\$30.00	\$50.00	N
	3 Year - Unsterilized Dogs	\$75.00	\$120.00	N
	Life Time - Unsterilized Dogs	N/A	\$250.00	N
	1 Year - Sterilised Dogs/Cats	\$10.00	\$20.00	N
	3 Year - Sterilised Cats	\$18.00	\$42.50	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
	Life Time - Sterilised/Cats	N/A	\$100.00	N
	Pensioner concession	50% of above	50% of above	N

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Works Fees				
Works				
Works Supervision Fee - required for supervision and inspection of road works	Determined on the total value of road and drainage works.	1.65% of project cost	1.65% of project cost	Y
Private works		Cost Recovery	Cost Recovery	Y
Crossovers				
Contribution by Council for Crossover Works	For the construction of a standard crossover to a new property.	50% up to a maximum of \$442	50% up to a maximum of \$455	N
Alternative Verge Treatments				
Non-compulsory inspection of site and approval of plans	No hard paving	\$63.00	\$65.00	Y
	Hard paving with requirement for drainage assessment	\$105.00	\$108.00	Y
Footpaths				
Footpath & Verge Deposit to cover possible damage		\$1,560.00	\$1,600.00	N
Non-refundable inspection fee to cover pre, post and interim inspections		\$150.00	\$155.00	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	\$60.00	\$62.00	Y
Material				
Bulk Sand, Fill and Mulch from Mt Claremont Depot	Sand per m ³	\$15.60	\$16.00	Y
	Fill per m ³	\$8.30	\$8.50	Y
Pruning, removal and replanting of Street Trees (requested by other parties)	Pruning of street trees	Cost Recovery + \$32 Admin Fee	Cost Recovery + \$35 Admin Fee	Y
Traffic Management Plan Review				
Based on not more than 2 hrs		\$208.00	\$220.00	Y
Additional hourly rate		\$104.00	\$110.00	Y
Subdivision Supervision Fees				
% of total value of all road & drainage works, other than future lots.	Consulting Engineer and Clerk of Works fully supervises		1.50% plus GST	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
	Consulting Engineer with no Clerk of Works		3.00% plus GST	Y
	Outstanding works supervision fees		\$1,144.00	Y
Early Subdivision Clearance Inspection Fees				
	Application Fee		\$624.00	Y
	% of total value of all outstanding works or minimum plus GST . Works must be 95% complete.		2.5% or min \$4,200 plus GST	Y
Subdivision Works - 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%	Y
		\$100,000 - \$200,000	4.00%	Y
		\$200,000 - \$400,000	3.50%	Y
		\$400,000 - \$600,000	3.00%	Y
		Over \$600,000	2.50%	Y

Particulars		2013/14	2014/15	GST
		Fees	Fees	Y/N
Waste Management				
Residential				
Establishment fee for new residential service		\$87.00	\$80.00	N
*Standard refuse and bulk collection service charge - 1x120L	Annual	\$330.00	\$293.00	N
*Upgrade refuse and bulk collection service Charge - 1x240L	Annual	\$765.00	\$742.00	N
*Super refuse and bulk collection service Charge - 2x240L	Annual	\$1,505.00	\$1,505.00	N
* Any special arrangement, i.e. more than once a week refuse collection, will be assessed case by case and charged cost recovery basis.				
Additional Recycling Bin		Free	Free	
Additional Green Waste Bins	Annual	\$100.00	\$70.00	N
Stand Alone Recycling Bin	Annual	\$85.00	\$80.00	N
Inside Service Charge	Annual	\$800.00	\$800.00	N
Commercial				
Establishment fee for new commercial service		\$87.00	\$80.00	N
*Refuse collection charge - 1x240Litre	Annual	\$350.00	\$340.00	N
* Any special arrangement, i.e. more than once a week refuse collection, will be assessed case by case and charged cost recovery basis.				
Additional Recycling Bin	Annual	Free	Free	N
Additional Green Waste Bins	Annual	\$100.00	\$70.00	N
Refuse Collection Charge - 1x1100Litre service/lift	Annual	\$3,095.00	\$3,050.00	Y
Refuse Collection Charge - 3 m ³ Service/Lift	Annual	cost recovery	\$3,550.00	Y
Stand Alone Recycling Bin	Annual	\$85.00	\$80.00	N
Miscellaneous Items				
Temporary Events Rubbish Bin Charge	1x120L	\$31.00	\$31.00	Y
Extra Temporary Events Recycling Bin Charge	Each	\$21.00	\$21.00	Y
Sale of Worm Farms - Can-O-Worms		\$144.00	\$144.00	Y
Compost Bin - 200Litre		\$56.00	\$56.00	Y
Delivery of Compost Bins		\$17.00	\$18.00	Y
Greenwaste Bags		\$3.50	\$3.50	Y
Bokashi Bucket & Bokashi Mix			\$65.00	Y
Bokashi Bucket			\$60.00	Y
Bokashi Mix 4L Bag			\$10.00	Y