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# TOWN OF EAST FREMANTLE

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## **2016/2017 BUDGET**

Adopted 26 July 2016





**TOWN OF EAST FREMANTLE**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

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# BUDGET OVERVIEW



In setting this year's budget, Council has been mindful of the current economic climate and believes it has set its rate increases accordingly. This year's increase of 3.4% recognises this.

We are confident that we can deliver on the community's expectations, the priorities in our Strategic Community Plan and continue to ensure the long term viability of the Town.

The elected members have worked collaboratively to prioritise the next year's activities, and are looking forward to the key projects earmarked for this financial year which include:

- Master Planning for the Leeuwin Barracks site.
- East Fremantle Foreshore Master Plan implementation.
- The internal refurbishment of the Town Hall (Administration centre) & Old Police Post.
- The introduction of a Community Assistance Grants Scheme.
- The finalisation of our Recreation and Community Facilities Plan, and Asset Management Plans.
- The major review of the Strategic Community Plan
- Over \$4.1 million dollars will be spent on capital improvement projects

The 2016/17 rates on a median value of residential property will be \$1,743, which is an increase of \$59 per annum or \$1.13 per week.

Notwithstanding this year's increase, East Fremantle residential rates are still considered to be low in comparison to other metropolitan local governments.

For 2016/17 the total budget expenditure is \$15,038,700 as shown below:

Operating Expenditure	\$	10,932,600
Capital Expenditure	\$	4,106,100
Total	\$	15,038,700

## **Operating Budget**

The operating budget is used for providing community services and maintaining infrastructure as well as supporting Council's governance and administration.

Services include waste management and recycling services, road maintenance, footpaths, cycleways, car parks, traffic management, bus shelters, foreshore management, drainage, street lighting, verge maintenance, street cleaning, street trees and tree watering, graffiti removal, neighbourhood watch, parks and gardens maintenance, playgrounds, barbecues, shared book and toy library services with the City of Fremantle, boat launching ramp, mooring pens, sporting and recreational facilities, home and community care services, support for sporting clubs and community organisations and events such as the East Fremantle Festival (George Street).

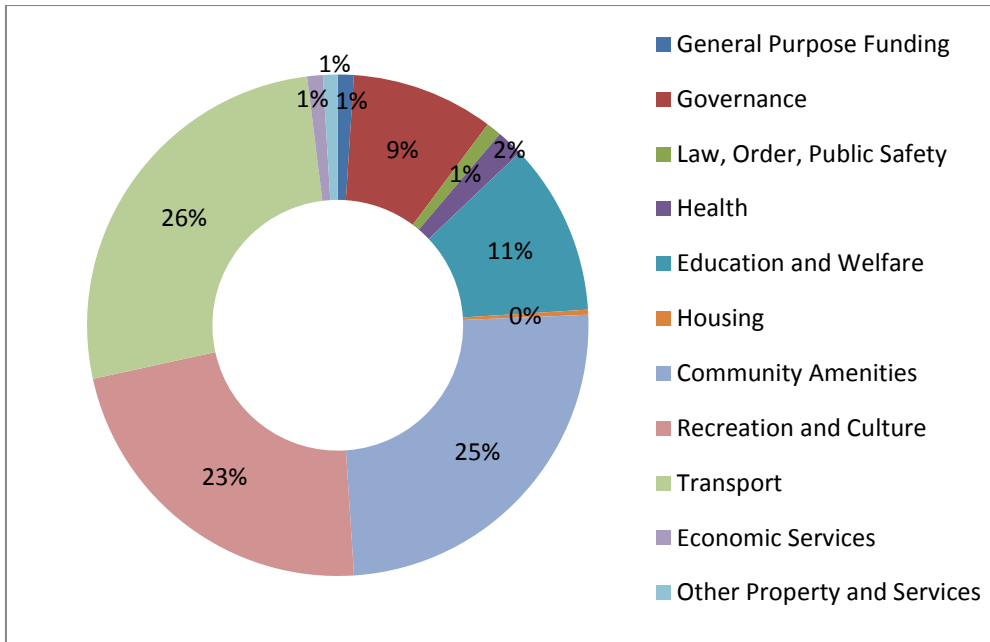
In keeping with the Town's top five ranking of metro Councils for waste management performance, Council has budgeted to continue providing weekly recycling collections, three green waste collections and one general verge waste collection (including e-waste and mattresses) during 2016/17.

# BUDGET OVERVIEW



In addition to waste services, we also provide a free tip pass, which can be used at Henderson Waste Recovery Park for landfill and hazardous waste, the Regional Resource Recovery Centre at Canning Vale for green waste. As part of our commitment to improving environmental sustainability the Town diverts approximately 70% of waste from landfill significantly reducing greenhouse gas emissions.

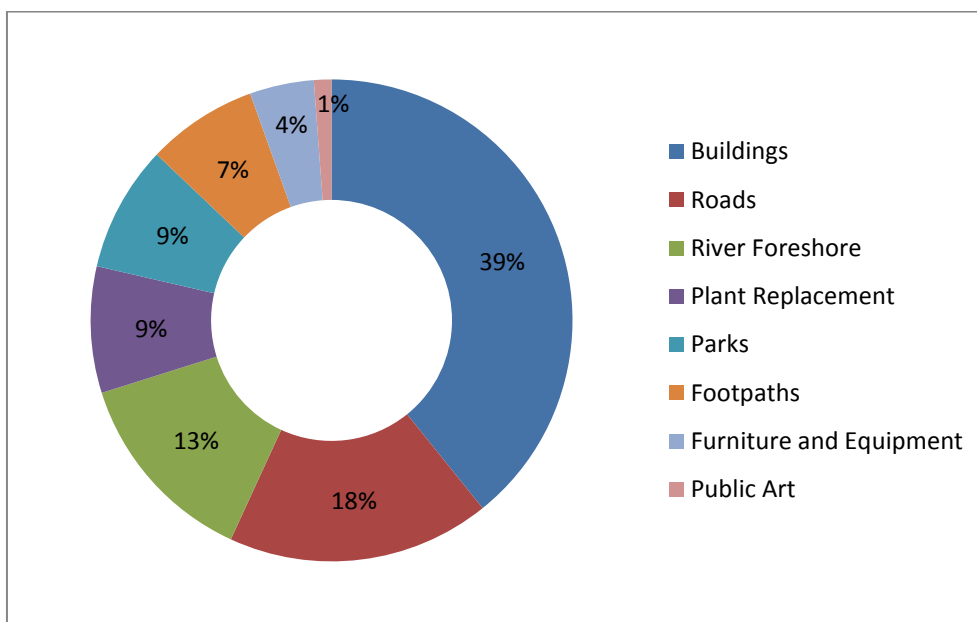
## Operating Expenditure by program (% of total expenditure)



## Capital Budget

The Town has budgeted for an extensive capital works program for the 2016/17 financial year to improve community facilities.

## Capital Expenditure by Asset class (% of total expenditure)





# MAYOR AND COUNCILLORS

The following Elected Members represent the town's residents and ratepayers. Home addresses and contact details are provided to assist you if you wish to contact your elected member for information or help with a Council matter.

<b>Mayor Jim O'Neill</b> <i>Mayor 2013-17</i>	72 Allen Street East Fremantle WA 6158 0413 211 873 <a href="mailto:mayor.oneill@eastfremantle.wa.gov.au">mayor.oneill@eastfremantle.wa.gov.au</a>	
<b>Councillor Michael McPhail</b> <b>(Deputy Mayor)</b> <i>Councillor 2013-17</i> <i>Preston Point Ward</i>	11 Angwin Street East Fremantle WA 6158 0404 979 273 <a href="mailto:cr.mcphail@eastfremantle.wa.gov.au">cr.mcphail@eastfremantle.wa.gov.au</a>	
<b>Councillor Lukas Nicholson</b> <i>Councillor 2015-19</i> <i>Preston Point Ward</i>	167A Stevens Street White Gum Valley WA 6162 0424 787 279 <a href="mailto:cr.nicholson@eastfremantle.wa.gov.au">cr.nicholson@eastfremantle.wa.gov.au</a>	
<b>Councillor Andrew McPhail</b> <i>Councillor 2013 -17</i> <i>Richmond Ward</i>	11 Angwin Street East Fremantle WA 6158 0412 936 772 <a href="mailto:cr.ajmcpmail@eastfremantle.wa.gov.au">cr.ajmcpmail@eastfremantle.wa.gov.au</a>	
<b>Councillor Dean Nardi</b> <i>Councillor 2015-19</i> <i>Richmond Ward</i>	120 Marmion Street East Fremantle WA 6158 (08) 9339 5632 <a href="mailto:cr.nardi@eastfremantle.wa.gov.au">cr.nardi@eastfremantle.wa.gov.au</a>	
<b>Councillor Jenny Harrington</b> <i>Councillor 2013-17</i> <i>Plympton Ward</i>	31 Allen Street East Fremantle WA 6158 (08) 9339 5041 <a href="mailto:cr.harrington@eastfremantle.wa.gov.au">cr.harrington@eastfremantle.wa.gov.au</a>	
<b>Councillor Cliff Collinson</b> <i>Councillor 2015-19</i> <i>Plympton Ward</i>	48 King Street East Fremantle WA 6158 (08) 9339 6452 <a href="mailto:cr.collinson@eastfremantle.wa.gov.au">cr.collinson@eastfremantle.wa.gov.au</a>	
<b>Councillor Tony Watkins</b> <i>Councillor 2013-17</i> <i>Woodside Ward</i>	63 Irwin Street East Fremantle WA 6158 0427 980 907 <a href="mailto:cr.watkins@eastfremantle.wa.gov.au">cr.watkins@eastfremantle.wa.gov.au</a>	
<b>Councillor Andrew White</b> <i>Councillor 2015-19</i> <i>Woodside Ward</i>	6 Polo Way East Fremantle WA 6158 0418 131 179 <a href="mailto:cr.white@eastfremantle.wa.gov.au">cr.white@eastfremantle.wa.gov.au</a>	





**TOWN OF EAST FREMANTLE  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>REVENUE</b>				
Rates	8	7,374,000	6,893,000	6,836,000
Operating Grants, Subsidies and Contributions		972,100	1,006,790	1,025,300
Fees and Charges	11	1,394,300	1,264,300	1,207,000
Interest Earnings	2(a)	166,400	185,650	139,000
Other Revenue		82,600	116,650	87,000
		<u>9,989,400</u>	<u>9,466,390</u>	<u>9,294,300</u>
<b>EXPENSES</b>				
Employee Costs		(3,140,400)	(3,127,670)	(3,214,600)
Materials and Contracts		(4,520,100)	(3,954,640)	(3,954,100)
Utility Charges		(383,400)	(404,830)	(399,100)
Depreciation	2(a)	(2,522,800)	(2,474,180)	(1,004,000)
Interest Expenses	2(a)	0	0	0
Insurance Expenses		(241,000)	(242,090)	(276,800)
Other Expenditure		(124,900)	(155,760)	(112,200)
		<u>(10,932,600)</u>	<u>(10,359,170)</u>	<u>(8,960,800)</u>
		(943,200)	(892,780)	333,500
Non-Operating Grants, Subsidies and Contributions		60,000	353,780	0
Profit on Asset Disposals	4	0	33,610	29,000
Loss on Asset Disposals	4	0	0	(6,000)
		<u>0</u>	<u>0</u>	<u>0</u>
<b>NET RESULT</b>		<b>(883,200)</b>	<b>(505,390)</b>	<b>356,500</b>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(883,200)</u></b>	<b><u>(505,390)</u></b>	<b><u>356,500</u></b>

**Notes:**

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

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

It is anticipated, in all instances, any changes in 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.

**TOWN OF EAST FREMANTLE**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		26,200	102,050	72,200
General Purpose Funding		7,728,600	7,294,560	7,164,300
Law, Order, Public Safety		29,600	27,670	31,700
Health		12,400	11,370	11,200
Education and Welfare		899,100	951,400	903,300
Housing		87,000	82,060	86,800
Community Amenities		331,000	204,700	181,800
Recreation and Culture		430,600	515,700	356,000
Transport		276,800	88,650	313,900
Economic Services		136,800	145,750	141,700
Other Property and Services		31,300	42,480	31,400
		<u>9,989,400</u>	<u>9,466,390</u>	<u>9,294,300</u>
<b>EXPENSES EXCLUDING</b>				
Governance		(996,900)	(850,670)	(884,200)
General Purpose Funding		(111,700)	(75,120)	(71,900)
Law, Order, Public Safety		(106,600)	(105,800)	(132,300)
Health		(187,600)	(151,210)	(178,800)
Education and Welfare		(1,205,400)	(1,147,470)	(1,216,000)
Housing		(35,500)	(30,340)	(35,500)
Community Amenities		(2,708,000)	(2,301,080)	(2,420,300)
Recreation & Culture		(2,468,000)	(2,464,870)	(1,641,800)
Transport		(2,899,300)	(3,047,470)	(2,172,100)
Economic Services		(110,000)	(117,290)	(125,300)
Other Property and Services		(103,600)	(67,850)	(82,600)
		<u>(10,932,600)</u>	<u>(10,359,170)</u>	<u>(8,960,800)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>		0	0	0
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Transport		60,000	353,780	0
		<u>60,000</u>	<u>353,780</u>	<u>0</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		0	1,500	(6,000)
Law, Order, Public Safety		0	3,260	2,000
Health		0	2,840	0
Education and Welfare		0	0	12,000
Recreation and Culture		0	270	13,000
Transport		0	25,740	2,000
		<u>0</u>	<u>33,610</u>	<u>23,000</u>
<b>NET RESULT</b>		<b>(883,200)</b>	<b>(505,390)</b>	<b>356,500</b>
<b>Other Comprehensive Income</b>				
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(883,200)</u></b>	<b><u>(505,390)</u></b>	<b><u>356,500</u></b>

**Notes:**

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

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

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

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

**TOWN OF EAST FREMANTLE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		7,374,000	6,893,000	6,836,000
Operating Grants, Subsidies and Contributions		972,100	1,006,790	1,025,300
Fees and Charges		1,279,600	1,066,600	1,009,300
Interest Earnings		166,400	185,650	139,000
Goods and Services Tax		297,000	315,150	266,000
Other		82,600	116,650	87,000
		<u>10,171,700</u>	<u>9,583,840</u>	<u>9,362,600</u>
<b>Payments</b>				
Employee Costs		(3,140,400)	(3,127,670)	(3,214,600)
Materials and Contracts		(4,515,500)	(3,834,370)	(3,833,830)
Utility Charges		(383,400)	(404,830)	(399,100)
Insurance Expenses		(241,000)	(242,090)	(276,800)
Interest Expenses		0	0	0
Goods and Services Tax		(297,000)	(281,540)	(243,000)
Other		(124,900)	(189,370)	(135,200)
		<u>(8,702,200)</u>	<u>(8,079,870)</u>	<u>(8,102,530)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,469,500</u>	<u>1,503,970</u>	<u>1,260,070</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	3	(2,135,000)	(223,650)	(890,000)
Payments for Construction of Infrastructure	3	(1,971,100)	(582,280)	(1,161,600)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		60,000	353,780	0
Proceeds from Sale of Plant & Equipment	4	111,000	70,350	91,000
<b>Net Cash Used in Investing Activities</b>		<u>(3,935,100)</u>	<u>(381,800)</u>	<u>(1,960,600)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	0	0	0
Proceeds from New Debentures	5	500,000	0	500,000
<b>Net Cash Provided By (Used In) Financing Activities</b>		500,000	0	500,000
<b>Net Increase (Decrease) in Cash Held Cash at Beginning of Year</b>		(1,965,600) 4,293,900	1,122,170 3,171,730	(200,530) 2,248,330
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>2,328,300</u>	<u>4,293,900</u>	<u>2,047,800</u>

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

**TOWN OF EAST FREMANTLE  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>REVENUES</b>	1,2			
Governance		26,200	102,050	72,200
General Purpose Funding		354,600	401,560	328,300
Law, Order, Public Safety		29,600	30,930	33,700
Health		12,400	11,370	11,200
Education and Welfare		899,100	951,400	915,300
Housing		87,000	82,060	86,800
Community Amenities		331,000	204,700	181,800
Recreation and Culture		430,600	515,970	369,000
Transport		336,800	468,170	315,900
Economic Services		136,800	145,750	141,700
Other Property and Services		31,300	42,480	31,400
		<u>2,675,400</u>	<u>2,956,440</u>	<u>2,487,300</u>
<b>EXPENSES</b>	1,2			
Governance		(996,900)	(849,170)	(890,200)
General Purpose Funding		(111,700)	(75,120)	(71,900)
Law, Order, Public Safety		(106,600)	(105,800)	(132,300)
Health		(187,600)	(151,210)	(178,800)
Education and Welfare		(1,205,400)	(1,147,470)	(1,216,000)
Housing		(35,500)	(30,340)	(35,500)
Community Amenities		(2,708,000)	(2,301,080)	(2,420,300)
Recreation & Culture		(2,468,000)	(2,464,870)	(1,641,800)
Transport		(2,899,300)	(3,047,470)	(2,172,100)
Economic Services		(110,000)	(117,290)	(125,300)
Other Property and Services		(103,600)	(67,850)	(82,600)
		<u>(10,932,600)</u>	<u>(10,357,670)</u>	<u>(8,966,800)</u>
<b>Net Operating Result Excluding Rates</b>		(8,257,200)	(7,401,230)	(6,479,500)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	0	(33,610)	(23,000)
Accrued (Income) / Expenses				
Depreciation on Assets	2(a)	2,522,800	2,474,180	1,004,000
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(1,610,000)	(36,160)	(550,000)
Purchase Infrastructure Assets - Roads	3	(1,061,800)	(395,650)	(802,300)
Purchase Infrastructure Assets - Parks	3	(909,300)	(186,630)	(359,300)
Purchase Plant and Equipment	3	(348,000)	(165,010)	(276,000)
Purchase Furniture and Equipment	3	(177,000)	(22,480)	(64,000)
Proceeds from Disposal of Assets	4	111,000	70,350	91,000
Repayment of Debentures	5	0	0	0
Proceeds from New Debentures	5	500,000	0	500,000
Transfers to Reserves (Restricted Assets)	6	(1,782,500)	(2,400,300)	(1,576,600)
Transfers from Reserves (Restricted Assets)	6	3,435,100	883,000	1,601,600
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	7	202,900	523,440	119,000
<b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	202,900	20,900
<b>Total Amount Raised from General Rate</b>	8	<u>(7,374,000)</u>	<u>(6,893,000)</u>	<u>(6,836,000)</u>

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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, with a separate statement of those monies appearing at Note 16 of this budget document. For Trust items, a monthly account keeping fee is charged on each account and deducted from interest earned in that month. Where the interest earned is less than the specified monthly account keeping fee, the fee is reduced to the amount of interest earned.

**(b) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(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.

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

**(f) Superannuation**

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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 Note 7 - Net Current Assets.

**(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.

Collectibility 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 intention to release for sale.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(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 or impairment losses.

***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 at least every 3 years.

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 at the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

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

***Land Under Control***

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 Town.

Also in accordance with local Government (Financial Management) Regulation 16 (a), the Town is required to include as an asset, Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance. No assets have been recognised as significant.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

**Depreciation**

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

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

Buildings	40-50 years (2.5% - 2.0%)
IT Equipment	4 years (25%)
Furniture and Equipment	10 years (10%)
Plant and Equipment - HACC Buses	12 years (8.5%)
Plant and Equipment - Heavy Fleet	11 years (9%)
Plant and Equipment - Light Fleet	5 years (20%)
Plant and Equipment - Other/Ride On Mowers	5 years (20%)
Infrastructure	Various

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 with the carrying amount. These gains and losses are included in profit or loss in the period in which they arise.

**Capitalisation Threshold**

Expenditure on items of equipment under \$2,500 is not capitalised, rather it is expensed in the year incurred.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

The Town 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.

**Income approach**

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (continued)**

**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.

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Town becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Town 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 at 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.

The effective interest rate 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 to 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.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (Continued)**

**Classification and Subsequent Measurement (Continued)**

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Town'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 (ie 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 the 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 (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**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 instruments, 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 into 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 to receipt of cash flows expire or the asset is transferred to another party whereby the Town 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.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Town's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication that 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 (eg AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

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 2017.

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

The Town's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Town'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 Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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 sale or use.

**(q) Provisions**

Provisions are recognised when the Town has a legal or constructive obligation, as 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) Leases**

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

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

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

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

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

**(s) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and disclosed by way of note.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town's interests in the assets, liabilities, revenue and expenses of joint operations are disclosed in the notes of the financial statements. Information about the joint ventures is set out in Note 19.

**(t) 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 Town's operational cycle. In the case of liabilities where the Town 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 Council's intentions to release for sale.

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>2. REVENUES AND EXPENSES</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	10,000	12,050	12,000
Other Services	3,500	860	3,500
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	101,500	99,690	96,500
Law, Order, Public Safety	0	0	1,300
Health	900	910	1,000
Education and Welfare	66,500	63,120	69,600
Housing	6,600	6,460	7,200
Community Amenities	2,000	1,950	13,300
Recreation and Culture	1,120,900	1,101,000	293,000
Transport	1,097,700	1,077,440	370,400
Other Property and Services	126,700	123,610	151,700
	<u>2,522,800</u>	<u>2,474,180</u>	<u>1,004,000</u>
<b><u>By Class</u></b>			
Land and Buildings	291,800	286,220	307,500
Furniture and Equipment	46,700	45,760	43,200
Plant and Equipment	155,100	152,130	201,800
Infrastructure	2,075,600	2,035,470	451,500
	<u>2,569,200</u>	<u>2,519,580</u>	<u>1,004,000</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures (refer note 5(a))	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	57,000	49,450	47,000
- Other Funds	72,000	97,070	55,000
Other Interest Revenue (refer note 13)	37,400	39,130	37,000
	<u>166,400</u>	<u>185,650</u>	<u>139,000</u>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

**GOVERNANCE**

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

Activities: Includes the activities of members of Council and the administrative support available assisting elected members and ratepayers on matters which do not concern specific council services but are strategic in nature.

**GENERAL PURPOSE FUNDING**

Objective: To collect revenue to allow for the allocation to services.

Activities: Rating, General Purpose Government Grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

Objective: To provide services to ensure bushfire prevention, animal control and community safety.

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

**HEALTH**

Objective: To provide an operational framework for environmental and community health.

Activities: Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health services.

**EDUCATION AND WELFARE**

Objective: To provide assistance to senior citizens welfare and home and community care.

Activities: Provision and maintenance of home and community care programs including meals on wheels, in home care, home maintenance, seniors outings, respite and school holiday programs.

**HOUSING**

Objective: To assist with housing for staff and the community.

Activities: Provision and maintenance of residential rental properties

**COMMUNITY AMENITIES**

Objective: To provide community amenities and other infrastructure as required by the community.

Activities: Rubbish Collection, Recycling and Disposal, joint maintenance of SMRC waste management facility, administration of Town Planning Schemes, heritage protection and townscapes, maintenance of urban stormwater drainage and protection of the environment.

**RECREATION AND CULTURE**

Objective: To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social well being and health of the community.

Activities: The provision and maintenance of various community infrastructure including public halls, recreation grounds, sports pavilions, playgrounds, parks, gardens, beaches and the joint operation of the City of Fremantle Library.

**TRANSPORT**

Objective: To provide safe, effective and efficient transport infrastructure to the community.

Activities: Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning and lighting of streets.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**ECONOMIC SERVICES**

Objective: To help promote the Town and improve its economic wellbeing.

Activities: The regulation and provision of tourism, area promotion activities and building control.

**OTHER PROPERTY & SERVICES**

Objective: To monitor and control plant and depot operations, and to provide other property services not included elsewhere.

Activities: Private works operations, Plant operation costs, Depot operations and Unclassified Property functions



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>3. ACQUISITION OF ASSETS</b>	<b>2016/17 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	
Land and Buildings	1,550,000
Furniture and Equipment	177,000
Plant and Equipment	71,000
<b>Health</b>	
Plant and Equipment	22,000
<b>Education and Welfare</b>	
Plant and Equipment	110,000
<b>Community Amenities</b>	
Plant and Equipment	25,000
Infrastructure Assets - Foreshore	31,800
<b>Recreation and Culture</b>	
Land and Buildings	60,000
Plant and Equipment	66,000
Infrastructure Assets - Parks and Ovals	877,500
<b>Transport</b>	
Plant and Equipment	54,000
Infrastructure Assets - Roads	1,061,800
	<b>4,106,100</b>
<b><u>By Class</u></b>	
Land and Buildings	1,610,000
Infrastructure Assets - Roads	1,061,800
Infrastructure Assets - Parks and Ovals	909,300
Plant and Equipment	348,000
Furniture and Equipment	177,000
	<b>4,106,100</b>

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

- Schedule of Capital Works

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2016/17 BUDGET</b>	<b>2016/17 BUDGET</b>	<b>2016/17 BUDGET</b>
	\$	\$	\$
Governance	27,000	27,000	0
Health	8,000	8,000	0
Education & Welfare	22,000	22,000	0
Community Amenities	13,000	13,000	0
Recreation & Culture	18,000	18,000	0
Transport	23,000	23,000	0
	<b>111,000</b>	<b>111,000</b>	<b>0</b>

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2016/17 BUDGET</b>	<b>2016/17 BUDGET</b>	<b>2016/17 BUDGET</b>
	\$	\$	\$
Plant & Equipment	111,000	111,000	0
	<b>111,000</b>	<b>111,000</b>	<b>0</b>

<b><u>Summary</u></b>	<b>2016/17 BUDGET</b>
	\$
Profit on Asset Disposals	0
Loss on Asset Disposals	0
	<u>0</u>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

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

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
					2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	
<b>Other Property</b> Town Hall Building Renewal & Upgrade				500,000	0		500,000		0	0	
	0		0	500,000	0	0	500,000	0	0	0	0

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

**TOWN OF EAST FREMANTLE**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2017**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Town Hall Building Renewal & Upgrade	500,000	WATC	Princ & Int	10	0	3.7	500,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2016/17.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**6. CASH BACKED RESERVES**

	2016/17 Budget			2015/16 Actual			2015/16 Budget		
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	
Plant Replacement Reserve	178,300	140,000	(149,000)	169,300	183,300	160,000	(165,000)	178,300	
Staff Leave Reserve	361,100	25,900		387,000	327,900	60,200	(27,000)	361,100	
Office Equipment Reserve	143,900	53,000	(177,000)	19,900	114,900	51,000	(22,000)	143,900	
Unspent Grants & Restricted Cash Reserve	353,700		(255,500)	98,200	52,000	353,700	(52,000)	353,700	
HACC Reserve	205,700			205,700	174,700	31,000		205,700	
Legal Funds Reserve	135,000			135,000	131,100	3,900		135,000	
Civic Buildings Reserve	899,600	304,000	(1,110,000)	93,600	381,600	554,000	(36,000)	899,600	
Strategic Plan & Infrastructure Reserve	1,004,300	1,214,100	(1,695,400)	523,000	419,300	1,141,000	(556,000)	1,004,300	
Arts & Sculpture Reserve	95,000	45,500	(48,200)	92,300	74,500	45,500	(25,000)	95,000	
	0			0				0	
	3,376,600	1,782,500	(3,435,100)	1,724,000	1,859,300	2,400,300	(883,000)	3,376,600	
					1,748,000	1,576,600	(1,601,600)	1,723,000	

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

Council has a policy of tri-ennial revaluation of all asset classes. The amount of any revaluation adjustment at 30 June is not known, however any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, has no impact on cash reserves or this budget document.

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

- the purchase and replacement of major plant.
- the purpose of accumulated leave obligations.
- the purchase of IT Infrastructure and other office equipment.
- the retention of unspent specific purpose grants and loans.
- the retention of unspent HACC program funds and HIACC Asset replacement.
- the purpose of funding legal requirements.
- the purpose of maintaining Civic Buildings.
- the purpose of maintaining infrastructure and the provision of strategic plans.
- the provision of art and sculpture.

The Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2016/17 Budget \$	2015/16 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	604,300	917,300
Cash - Restricted Reserves	15(a)	1,724,000	3,376,600
Receivables		<u>295,700</u>	<u>181,000</u>
		2,624,000	4,474,900
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(900,000)</u>	<u>(895,400)</u>
<b>NET CURRENT ASSET POSITION</b>		1,724,000	3,579,500
Less: Cash - Restricted Reserves	15(a)	(1,724,000)	(3,376,600)
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<u><u>0</u></u>	<u><u>202,900</u></u>

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**8. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2016/17 Budgeted Rate Revenue \$</b>	<b>2016/17 Budgeted Interim Rates \$</b>	<b>2016/17 Budgeted Back Rates \$</b>	<b>2016/17 Budgeted Total Revenue \$</b>	<b>2015/16 Actual \$</b>
Differential General Rate								
Residential	6.4466	2,950	90,048,400	5,805,000	25,000		5,830,000	5,458,000
Commercial	9.9546	124	12,286,300	1,223,000			1,223,000	1,151,500
<b>Sub-Totals</b>		3,074	102,334,700	7,028,000	25,000	0	7,053,000	6,609,500
<b>Minimum Rates</b>	<b>Minimum \$</b>							
Residential	1035	296	4,018,100	306,000			306,000	282,000
Commercial	1545	10	132,000	15,000			15,000	1,500
<b>Sub-Totals</b>		306	4,150,100	321,000	0	0	321,000	283,500
Ex-Gratia Rates Specified Area Rates (Note 9)							7,374,000	6,893,000
Discounts							7,374,000	6,893,000
<b>Totals</b>		3,380	106,484,800	7,349,000	25,000	0	7,374,000	6,893,000

All land except exempt land in the Town of East Fremantle is rated according to its Gross Rental Value (GRV).

The general rates detailed above for the 2016/17 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.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)**

**OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING**

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

**Differential General Rate & Minimum Payments**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
Residential Improved and Not Improved	This differential rate category imposes a general rate on land valued on a gross rental value basis, which is zoned, held or used for residential purposes and having improvements erected on it.	The object of this proposed rate is to apply a base differential general rate to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which all other GRV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make a reasonable or minimum contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Town. The proposed rate in the dollar of GRV value for this category is 0.064466 with a minimum rates amount of \$1,035. This will apply to 3,246 or 96% of the Town's rateable properties, and this rate in the dollar is all-inclusive incorporating standard waste service charges.
Commercial Improved and Not Improved	This differential rate category imposes a rate on land valued on a gross rental value basis, which is zoned, held or used for commercial purposes and having improvements erected on it.	The object of this differential rate category is to apply a rate to Commercial properties in order to raise additional revenue to offset the costs associated with increased maintenance of infrastructure and higher levels of services associated with higher activity properties in this category.	The reason for this rate is to ensure additional funding for parking infrastructure, road construction, maintenance and refurbishment including road drainage systems, urban style guides and parking compliance. The proposed rate in the dollar of GRV value for this category is 0.099546 with a minimum rates amount of \$1,545. This will apply to 134 or 4% of the Town's rateable properties.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR**

No specified area rate has been levied for the 2016/2017 financial year.

**10. SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

No service charges have been imposed for the 2016/2017 financial year.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
Governance	200	1,140
General Purpose Funding	78,000	94,430
Law, Order, Public Safety	29,600	27,660
Health	11,900	11,780
Education and Welfare	79,800	80,350
Housing	87,000	82,060
Community Amenities	331,000	185,290
Recreation & Culture	313,100	305,140
Transport	308,000	313,110
Economic Services	136,300	146,010
Other Property & Services	19,400	17,330
	<u>1,394,300</u>	<u>1,264,300</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2016/17 FINANCIAL YEAR**

Council has not granted any discounts, incentives, concessions or write offs during the 2016/2017 financial year.

**13. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR**

	<b>Interest Rate %</b>	<b>Admin. Charge \$</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
Penalty on Unpaid Rates	11.00%		25,000	28,100
Pensioner Deferred Rates Interest			2,400	2,380
Interest on Instalments Plan	5.50%		35,000	36,750
Charges on Instalment Plan		\$15	35,000	35,200
			<u>97,400</u>	<u>102,430</u>

Ratepayers have the option of three payment plans as follows:

One instalment due - 23rd September 2016

Two instalments due - 23rd September 2016 & 27th January 2017.

Four instalments due - 23rd September 2016, 25th November 2016, 27th January 2017 & 31st March 2017

<b>14. ELECTED MEMBERS REMUNERATION</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
Meeting Fees - Mayor	25,000	24,500
Meeting Fees - Councillors (\$15,500 per member)	124,000	115,500
Mayoral Allowance	15,600	14,500
Deputy Mayoral Allowance	3,900	3,625
ICT Allowance (\$3,000 per member)	27,000	26,000
	<u>195,500</u>	<u>184,125</u>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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:

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Cash - Unrestricted	604,300	917,300	324,800
Cash - Restricted	<u>1,724,000</u>	<u>3,376,600</u>	<u>1,723,000</u>
	<u><u>2,328,300</u></u>	<u><u>4,293,900</u></u>	<u><u>2,047,800</u></u>

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

Plant Replacement Reserve	169,300	178,300	201,000
Staff Leave Reserve	387,000	361,100	246,200
Office Equipment Reserve	19,900	143,900	101,000
Unspent Grants & Restricted Cash Reserve	98,200	353,700	2,000
HACC Reserve	205,700	205,700	161,000
Legal Funds Reserve	135,000	135,000	134,900
Civic Buildings Reserve	93,600	899,600	630,000
Strategic Plan & Infrastructure Reserve	523,000	1,004,300	176,700
Arts & Sculpture Reserve	92,300	95,000	70,200
	<u>1,724,000</u>	<u>3,376,600</u>	<u>1,723,000</u>

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

Net Result	(883,200)	(505,390)	356,500
Depreciation	2,522,800	2,474,180	1,004,000
(Profit)/Loss on Sale of Asset	0	(33,610)	(23,000)
(Increase)/Decrease in Receivables	(114,700)	(197,700)	(197,700)
Increase/(Decrease) in Payables	4,600	120,270	120,270
Grants/Contributions for the Development of Assets	<u>(60,000)</u>	<u>(353,780)</u>	<u>0</u>
<b>Net Cash from Operating Activities</b>	<u><u>1,469,500</u></u>	<u><u>1,503,970</u></u>	<u><u>1,260,070</u></u>

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

Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u><u>105,000</u></u>	<u><u>105,000</u></u>	<u><u>105,000</u></u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u><u>500,000</u></u>	<u><u>0</u></u>	<u><u>500,000</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**16. TRUST FUNDS**

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

Detail	Balance 1-Jul-16 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-17 \$
Development Bonds & Deposits	231,409	142,912	(131,133)	243,188
Developer Cash in Lieu	435,490	22,057	0	457,547
Mooring Pen Deposits	59,310	10,740	(20,260)	49,790
Other Bonds & Deposits	16,215	4,964	(5,000)	16,179
Unclaimed Money	30,666	7,540	0	38,206
	<u>773,090</u>			<u>804,910</u>

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2016/17.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

**19. INTERESTS IN JOINT ARRANGEMENTS**

**(a) SOUTHERN METROPOLITAN REGIONAL COUNCIL (SMRC)  
SMRC General Funds**

The Council is a member of the SMRC which was established in accordance with the Local Government Act 1995 and consists of five local governments namely the cities of Cockburn, Fremantle, Melville, Kwinana & Town of East Fremantle.  
Council's share in the net assets of the SMRC (excluding the RRRC project) is estimated at 2.71%.

**SMRC Regional Resource Recovery Centre (RRRC)**

The Cities of Cockburn, Fremantle, Melville & Town of East Fremantle established the RRRC venture through the SMRC as a major trading undertaking. The RRRC joint venture's principal activity is the development of a waste processing plant & green waste facility at Canning Vale.  
The Council's interest in the shared equity of the Joint Venture is estimated at 3.1%.

**(b) SOUTH WEST GROUP**

The Council is a member participant in a project for the South West Management Groups with the Cities of Melville, Cockburn, Fremantle, Rockingham & Town of Kwinana.  
Council's share in the net assets of the South West Group is estimated at 7.37%.



## **Supplementary Information**

- Operating Schedule by Sub Programme**
- Capital Schedule by Asset Class**
- Schedule of Fees & Charges**



**TOWN OF EAST FREMANTLE  
OPERATING SCHEDULE BY SUB-PROGRAMME  
BUDGET TO BUDGET COMPARISON**

Prog/ Sp	Programme / Sub - Programme	Revenue		Expenses	
		Budget 2016/17	Budget Last Year	Budget 2016/17	Budget Last Year
04	<b>GOVERNANCE</b>				
041	MEMBERS OF COUNCIL			970,700	812,000
042	ADMINISTRATION	-26,200	-72,200	26,200	78,200
	Sub Total Governance	<b>-\$26,200</b>	<b>-\$72,200</b>	<b>\$996,900</b>	<b>\$890,200</b>
03	<b>GENERAL PURPOSE FUNDING</b>				
031	RATE REVENUE	-7,489,400	-6,948,000	111,700	71,900
032	GENERAL PURPOSE GRANTS	-110,200	-114,300		
033	OTHER GENERAL PURPOSE INCOME	-129,000	-102,000		
	Sub Total General Purpose Funding	<b>-\$7,728,600</b>	<b>-\$7,164,300</b>	<b>\$111,700</b>	<b>\$71,900</b>
05	<b>LAW,ORDER,PUBLIC SAFETY</b>				
051	FIRE PREVENTION	-6,700	-6,800	11,400	10,400
052	ANIMAL CONTROL	-22,900	-24,900	18,800	20,700
053	OTHER LAW ORDER & PUBLIC SAFETY		-2,000	76,400	101,200
	Sub Total Law, Order, Public Safety	<b>-\$29,600</b>	<b>-\$33,700</b>	<b>\$106,600</b>	<b>\$132,300</b>
07	<b>HEALTH</b>				
071	MATERNAL & INFANT HEALTH	-2,400	-2,300	3,700	3,800
072	HEALTH INSPECTION & ADMIN	-10,000	-8,900	179,200	171,500
073	PEST CONTROL			4,700	3,500
	Sub Total Health	<b>-\$12,400</b>	<b>-\$11,200</b>	<b>\$187,600</b>	<b>\$178,800</b>
08	<b>WELFARE</b>				
081	PRE SCHOOL	-2,200	-2,200	9,600	10,700
082	CARE OF FAMILIES & CHILDREN	-892,500	-910,200	1,102,600	1,115,100
083	OTHER WELFARE	-4,400	-2,900	93,200	90,200
	Sub Total Welfare	<b>-\$899,100</b>	<b>-\$915,300</b>	<b>\$1,205,400</b>	<b>\$1,216,000</b>
09	<b>HOUSING</b>				
019	HOUSING - COUNCIL OWNED	-87,000	-86,800	35,500	35,500
020	HOUSING - OTHER				
	Sub Total Housing	<b>-\$87,000</b>	<b>-\$86,800</b>	<b>\$35,500</b>	<b>\$35,500</b>
10	<b>COMMUNITY AMENITIES</b>				
101	SANITATION-HOUSEHOLD REFUSE	-95,500	-99,400	1,454,300	1,422,200
102	OTHER SANITATION	-500	-800	48,300	42,200
103	TOWN PLANNING & REGIONAL DEVELOPMENT	-234,600	-81,100	1,170,600	917,900
104	OTHER COMMUNITY AMENITIES	-400	-500	32,800	36,000
106	PROTECTION OF THE ENVIRONMENT			2,000	2,000
	Sub Total Community Amenities	<b>-\$331,000</b>	<b>-\$181,800</b>	<b>\$2,708,000</b>	<b>\$2,420,300</b>
11	<b>RECREATION AND CULTURE</b>				
111	SWIMMING AREAS/BEACHES	-195,000	-125,000	71,400	67,000
112	OTHER RECREATION & SPORT	-203,600	-212,000	2,029,100	1,222,800
113	LIBRARIES			247,300	235,300
114	OTHER CULTURE	-32,000	-32,000	120,200	116,800
	Sub Total Recreation and Culture	<b>-\$430,600</b>	<b>-\$369,000</b>	<b>\$2,468,000</b>	<b>\$1,641,900</b>
12	<b>TRANSPORT</b>				
122	MAINT STREETS ROADS & BRIDGES	-24,800	-27,900	2,381,000	1,596,700
123	ROAD PLANT			190,800	250,400
124	PARKING FACILITIES	-312,000	-288,000	327,500	324,900
403	TRANSPORT LOANS				0
	Sub Total Transport	<b>-\$336,800</b>	<b>-\$315,900</b>	<b>\$2,899,300</b>	<b>\$2,172,000</b>
13	<b>ECONOMIC SERVICES</b>				
131	BUILDING CONTROL	-136,800	-141,700	110,000	125,300
	Sub Total Economic Services	<b>-\$136,800</b>	<b>-\$141,700</b>	<b>\$110,000</b>	<b>\$125,300</b>
14	<b>OTHER PROPERTY AND SERVICES</b>				
144	UNCLASSIFIED PROPERTY	-31,300	-31,400	103,600	82,600
	Sub Total Other Property and Services	<b>-\$31,300</b>	<b>-\$31,400</b>	<b>\$103,600</b>	<b>\$82,600</b>
	<b>Total All Sub Programs</b>	<b>-\$10,049,400</b>	<b>-\$9,323,300</b>	<b>\$10,932,600</b>	<b>\$8,966,800</b>

**TOWN OF EAST FREMANTLE  
SCHEDULE OF CAPITAL WORKS  
2016-2017**

Off	COA	Description	2015/16 Budget	Details	Grant /Loan	Reserve	Sale Proceeds	WDV	Profit (Loss)
<b>Land &amp; Buildings</b>									
A40	E04604	Buildings - Town Hall Remedial Works	\$1,500,000	Full internal redesign and refurbishment Bldg Reserve \$1,000K; Loan funding \$500K	\$500,000	\$1,000,000			
A40	E04624	Buildings - "Old Police Station" Restoration Works	\$50,000	Internal fitout and equipment in preparation for leasing. Reserve \$50K		\$50,000			
A80	E11623	Buildings - EF Junior Football Clubroom - CapEx	\$60,000	Main clubroom extension, Kitchen upgrade, Balcony extension. Total project est. \$160K; Council contribution \$60K. Reserve \$60K		\$60,000			
<b>Land &amp; Buildings Total</b>			<b>\$1,610,000</b>		<b>\$500,000</b>	<b>\$1,110,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>HACC Plant &amp; Equipment</b>									
A51	E08602	People Mover Van - HACC - CapEx Plant Replacement	\$40,000	Replacement P4052 Imax Shuttle 1DGT319 changeover \$26K + Auction \$14K. Prepaid Grant \$26K	\$0	\$26,000	\$14,000	\$14,000	\$0
A51	E08603	Medium Sedan - HACC - CapEx Plant Replacement	\$22,000	Replacement P4051 Camry 1DHE420 changeover \$14K + Auction \$8K. Prepaid Grant \$14K	\$0	\$14,000	\$8,000	\$8,000	\$0
A51	E08608	New Toyota Hi-AceVan - HACC - CapEx Plant Replacement	\$48,000	New Toyota Hiace 12 seater Bus \$48K. Prepaid Grant \$48K.	\$0	\$48,000	\$0	\$0	\$0
<b>Plant &amp; Equipment Total</b>			<b>\$110,000</b>		<b>\$0</b>	<b>\$88,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$0</b>
<b>Plant &amp; Equipment</b>									
A20	E04601	Replacement Sedan - CEO	\$42,000	Replacement P4068 Jetta 1DXD129 changeover \$30K + Auction \$12K		\$30,000	\$12,000	\$12,000	\$0
A20	E04614	Replacement EMFA Vehicle - CapEx Plant Replacement	\$29,000	Replacement P4073 Toyota Camry Atara SX 1EDQ655 changeover \$14K + Auction \$15K		\$14,000	\$15,000	\$15,000	\$0
A50	E07602	Sedan-Senior Environ Officer - CapEx Plant Replacement	\$22,000	Replacement P4067 Hyundai I30 1DWT443 changeover \$14K + Auction \$8K		\$14,000	\$8,000	\$8,000	\$0
A30	E10639	Replacement Planning Managers Vehicle - CapEx Plant Replacement	\$25,000	Replacement P4076 Ford Kuga Ambiente 1EIT801 changeover \$12K + Auction \$13K		\$12,000	\$13,000	\$13,000	\$0
A90	E11693	Single Cab Utility - Parks 1ECC560 - CapEx Plant Replacement	\$28,000	Replacement P4071 Ford PX Ranger Single Cab Ute 1ECC560 changeover \$17K + Auction \$11K		\$17,000	\$11,000	\$11,000	\$0
A90	E11692	P&E Replacement Ride On Mower TORO 360	\$38,000	Replacement P4059 TORO Groundmaster 360 1DSI116 changeover \$31K + Auction \$7K		\$31,000	\$7,000	\$7,000	\$0
A80	E12748	Replacement Works Single Cab Ute 1EIG565 - CapEx Plant Replacement	\$28,000	Replacement P4074 Mitsubishi Triton GLX Single Cab Ute 1EIG565 changeover \$18K + Auction \$10K		\$18,000	\$10,000	\$10,000	\$0
A80	E12749	Replacement Single Cab Ute Works 1EKR899 - CapEx Plant Replacement	\$26,000	Replacement P4077 Ford Falcon MKII Ute 1EKR899 changeover \$13K + Auction \$13K		\$13,000	\$13,000	\$13,000	\$0
<b>Plant &amp; Equipment Total</b>			<b>\$238,000</b>		<b>\$0</b>	<b>\$149,000</b>	<b>\$89,000</b>	<b>\$89,000</b>	<b>\$0</b>
<b>Furniture &amp; Equipment</b>									
A20	E04606	Network Hardware Renewal CapEx	\$171,000	IT Strategy Stage 2 - \$110K Full Hardware replacement of servers, Storage, Networking, Battery Backup and installation; \$16K Desktop hardware replacement program; \$24K IP Telephony; \$6K Corporate Ipad Comms; \$15K AV enhancements to Chamber		\$171,000			
A20	E04613	Admin - Records Compactus Unit CapEx	\$6,000	Lockable Records Compactus Unit		\$6,000			
<b>Furniture &amp; Equipment Total</b>			<b>\$177,000</b>		<b>\$0</b>	<b>\$177,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Infrastructure Assets</b>									
A80	E11685	Inf-Acquisition of Public Art (Outdoor Sculpture) - CapEx	\$48,200	Acquisition & installation of Public Art, allowing 40% of purchase for installation. (Includes Direct Supervision)		\$48,200			
<b>Public Art Infrastructure Sub-Total</b>			<b>\$48,200</b>		<b>\$0</b>	<b>\$48,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
A80	E10605	Inf - Jetty Treatment and Major Maintenance Program -	\$31,800	Mooring Pen Jetty major maintenance including forward maintenance program		\$31,800			
A80	E11687	Inf - Swimming Areas - Foreshore Erosion Control - CapEx	\$481,700	Stage 1 Foreshore Management Plan (50% Grant DPW \$227,500 111177) \$167500 paid in Adv 15/16	\$60,000	\$421,700			
A80	E11699	Inf - Jerrat Drive Fence - CapEx	\$31,800	Jerrat Dr fencing identified as a foreshore priority from Ecoscape inspection		\$31,800			
<b>Swan River Foreshore Infrastructure Sub- Total</b>			<b>\$545,300</b>		<b>\$60,000</b>	<b>\$485,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Off	COA	Description	2015/16 Budget	Details	Grant /Loan	Reserve	Sale Proceeds	WDV	Profit (Loss)
<b>Infrastructure Assets (continued)</b>									
A80	E11694	Inf - Future Recreation and Community Facilities Renew	\$79,500	Implementation of Park Development Program from Recreation and Community Facilities Plan		\$79,500			
A80	E11695	Inf - E. I Chapman Playground - CapEx	\$127,100	Complete establishment of new playground		\$127,100			
A80	E11652	Inf-Glasson Park Perimeter Fence	\$19,100	Perimeter fence replacement.		\$19,100			
A80	E11696	Inf - Bicentennial Falls Retaing Walls - CapEx	\$10,600	Reinstate/replace retaining walls		\$10,600			
A80	E11697	Inf - I.G Handcock Reserve Stage 2 - CapEx	\$42,400	Seal carpark and landscape northern end		\$42,400			
A80	E11698	Inf - Ulrich Park Shade Sail - CapEx	\$37,100	Redesign and install shade structures in keeping with drainage sump infrastructure		\$37,100			
A80	E12761	Inf - Drainage - Realignment of Drainage - Merv Cowan	\$31,800	Realignment of drainage at Merv Cowan Park.		\$31,800			
<b>Parks Infrastructure Sub-Total</b>			<b>\$347,600</b>		<b>\$0</b>	<b>\$347,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
A80	E12741	Inf - Footpath Renewal - Allen St one side(Fletcher to Ca	\$40,300	Footpath Renewal - \$30K Allen St west side (Fletcher to Canning); Plus \$8K removal of concrete cycle path		\$40,300			
A80	E12762	Inf. - Footpath Renewal - Bedford St. West Side (George	\$21,200	Footpath Renewal - Bedford St west side (George to Canning)		\$21,200			
A80	E12763	Inf. - Footpath Renewal - Bolton St. North Side CapEx	\$10,600	Footpath Renewal - Bolton St North side		\$10,600			
A80	E12764	Inf. - Footpath Renewal - Fletcher St. North Side (Allen S	\$26,500	Footpath Renewal - Fletcher St North side (Allen to Irwin)		\$26,500			
A80	E12765	Inf. - Footpath Renewal - Alcestor St. North Side (Presto	\$10,600	Footpath Renewal - Alcestor St north side (Preston Pt to Staton)		\$10,600			
A80	E12766	Inf. - Footpath Renewal - Wolsely Rd. North Side (Presto	\$5,300	Footpath Renewal - Wolsely St north side (Preston Pt for 55m)		\$5,300			
A80	E12767	Inf. - Footpath Renewal - Canning Highway (Angwin St. t	\$53,000	Footpath Renewal - Canning Hwy (Angwin to 55m east of Preston Pt Rd)		\$53,000			
A80	E12768	Inf. - Footpath Renewal - Walter St. West Side (Canning	\$31,800	Footpath Renewal - Walter St west side (Canning to Fraser)		\$31,800			
A80	E12769	Inf. - Footpath Renewal - King St. Both Sides (George St.	\$105,900	Footpath Renewal - King St both sides (George to Peters)		\$105,900			
<b>Footpath Infrastructure Sub-Total</b>			<b>\$305,200</b>		<b>\$0</b>	<b>\$305,200</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
A80	E12714	Inf - Roads - Consultant to Design Upgrade of Riverside	\$53,000	Proactive approach due to failing pavement. \$50K c/over reserve funding from 15/16		\$53,000			
A80	E12743	Inf - Roads - Reconst Pavement and Asphalt overlay Hab	\$105,900	Habgood St reconstruction \$100K c/over reserve funding from 15/16		\$105,900			
A80	E12747	Inf - Roads - Parking Machines - Parks CapEx	\$21,200	Registration specific paid parking machines to increase annualised revenue by \$25K - \$30K through prevention of ticket swapping		\$21,200			
A80	E12750	Inf - Roads - Reconstruct Pavement and Ashphalt Overla	\$116,500	Chauncy St Reconstruction		\$116,500			
A80	E12751	Inf - Roads - Road Resurfacing - Angwin St. Asphalt 30m	\$37,100	Road resurface 30mm asphalt - Angwin		\$37,100			
A80	E12752	Inf - Roads - Road Resurfacing - Bolton St. Asphalt 30mm	\$21,200	Road resurface 30mm asphalt - Bolton		\$21,200			
A80	E12753	Inf - Roads - Road Resurfacing - Coolgardie St. Asphalt 3	\$53,000	Road resurface 30mm asphalt - Coolgardie		\$53,000			
A80	E12754	Inf - Roads - Road Resurfacing - Pier St. (Easton St. to Cl	\$68,900	Road resurface 30mm asphalt - Pier St (Easton to Clayton)		\$68,900			
A80	E12755	Inf - Roads - Road Resurfacing - Fletcher St.(Dalgety St t	\$68,900	Road resurface 30mm asphalt - Fletcher St (Dalgety to Petra)		\$68,900			
A80	E12756	Inf - Roads - Road Resurfacing - Oakover St.(Canning H'v	\$74,200	Road resurface 30mm asphalt - Oakover (Canning to Fletcher)		\$74,200			
A80	E12757	Inf - Roads - Road Resurfacing - Hillside Rd. Asphalt 30m	\$15,900	Road resurface 30mm asphalt - Hillside		\$15,900			
A80	E12758	Inf - Roads - Road Resurfacing - Surbiton/Reynolds Road	\$21,200	Road resurface 30mm asphalt - Surbiton/Reynolds		\$21,200			
A80	E12759	Inf - Bowling Club Carpark Resurface CapEx	\$26,500	Carpark resurface - Bowling Club		\$26,500			
A80	E12760	Inf - Road Resurfacing - Wauhop Road - CapEx	\$26,500	Road resurface 30mm asphalt - Wauhop		\$26,500			
A80	E12719	Inf - Bus Shelters - Upgrade to Disability Standard	\$14,800	Road resurface 30mm asphalt - Wauhop		\$14,800			
<b>Road Infrastructure Sub-Total</b>			<b>\$724,800</b>		<b>\$0</b>	<b>\$724,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Infrastructure Assets Total</b>			<b>\$1,971,100</b>		<b>\$60,000</b>	<b>\$1,911,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total All Capital Works</b>			<b>\$4,106,100</b>		<b>\$560,000</b>	<b>\$3,435,100</b>	<b>\$111,000</b>	<b>\$111,000</b>	<b>\$0</b>

Description of Fee or Charge	Legislation	Details	2016/2017 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
<b>GENERAL PURPOSE FUNDING</b>					
<b>RATES</b>					
Instalment Fee - per instalment	LGA 1995		16.00	Exempt	16.00
Rate Enquiry Fee	LGA 1995	Per Written Enquiry	54.00	Exempt	54.00
Orders & Requisitions	LGA 1995	Per Application	68.00	Exempt	68.00
Combined Enquiry	LGA 1995	Per Application	110.00	Exempt	110.00
Ownership enquiry		Per property	13.64	1.36	15.00
Rates - Special Arrangements to Pay	LGA 1995	Per Application	48.00	Exempt	48.00
<b>GOVERNANCE</b>					
<b>General Administration</b>					
Sale of Electoral Rolls	LGA 1995	Per Copy	61.82	6.18	68.00
Sale of Street listings		Per Copy	190.00	19.00	209.00
Photocopying					
- General Public - A4 Sheets	LGA 1995	Per Copy	0.86	0.09	0.95
- General Public - A3 Sheets	LGA 1995	Per Copy	1.73	0.17	1.90
- Community & Organisations - A4 Sheets	LGA 1995	Per Copy	0.43	0.04	0.47
- Community & Organisations - A3 Sheets	LGA 1995	Per Copy	0.86	0.09	0.95
Freedom Of Information					
-Application	FOI Act 1992	Per Application	30.00	Exempt	30.00
-FOI photocopying	FOI Act 1992	Per Copy	0.20	Exempt	0.20
-Staff Time (search & discovery of documents)	FOI Act 1992	Per Hour	30.00	Exempt	30.00
Sale of History Book	LGA 1995				
Small but Strong		Each	26.82	2.68	29.50
This is East Fremantle		Each	10.91	1.09	12.00
Trust Account Management Fee	LGA 1995				
Administration charge for holding funds in Trust					
- Lessor of the monthly Fee or the interest earned.		Each and every Deposit	6.00	0.60	6.60
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
Dog Impounding fees - Poundage	Dog Act 1976	Initial Cost	78.00	Exempt	78.00
Dog Impounding fees - Sustainance	Dog Act 1976	Per Day	16.00	Exempt	16.00
Dog Fees					
Unsterilised - 1 year	Dog Act 1976		50.00	Exempt	50.00
Unsterilised - 3 year	Dog Act 1976		120.00	Exempt	120.00
Unsterilised - Lifetime Registration	Dog Act 1976		250.00	Exempt	250.00
Sterilised - 1 year	Dog Act 1976		20.00	Exempt	20.00
Sterilised - 3 year	Dog Act 1976		42.50	Exempt	42.50
Sterilised - Lifetime Registration	Dog Act 1976		100.00	Exempt	100.00
* Dog owned by pensioner - 50% of fee otherwise payable					
** Effective 31 May each year - 50% of normal fee on 1 year licence					
Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered			200.00	Exempt	200.00
Cat Fees					
Registration - 1 Year	Cat Act 2011		20.00	Exempt	20.00
Registration - 3 Years	Cat Act 2011		42.50	Exempt	42.50
Registration - Lifetime	Cat Act 2011		100.00	Exempt	100.00
* Cat owned by pensioner - 50% of fee otherwise payable					
** Effective 31 May each year - 50% of normal fee on 1 year licence					
Annual application for approval or renewal of approval to breed cats (per cat)	Cat Act 2011		100.00	Exempt	100.00
Cat Trap Hire (Bond \$300)	LGA 1995	Nil Hire Fee, Bond only	0.00	0.00	0.00
Fire Break Clearing	Bush Fire Act	Actual Cost + 25%			Cost Plus
Impounding of Abandoned Shopping Trolley	LGA 1995		239.09	23.91	263.00
<b>HEALTH</b>					
<b>Health</b>					
EH Gray Centre Mid Wifery - Annual Building Hire	LGA 1995		2545.45	254.55	2,800.00
Bee Keeping - Application		Per Application	123.64	12.36	136.00
Stall Holders permit application fee / renewal		Per Application	161.82	16.18	178.00
Trading in Public Places - Application fee		Per Application	80.91	8.09	89.00
Trading in Public Places - Per Day fee		Per day	49.09	4.91	54.00
Outdoor Eating Area permit - Application fee		Per Application	271.82	27.18	299.00
Outdoor Eating Area permit - Annual fee	LGA 1995	Per sq mtr	27.27	2.73	30.00
Food Hygiene & Safety course		Per Applicant	39.09	3.91	43.00
Septic Tank installation - Application	Health (Treatment of Sewage) Regs 1974		110.00	Exempt	110.00
Greywater system installation - Application	Health (Treatment of Sewage) Regs 1974	Fee Waiver		Exempt	Fee Waiver
Permit to use apparatus	Health (Treatment of Sewage) Regs 1974		110.00	Exempt	110.00
Permit to use apparatus - Greywater system	Health (Treatment of Sewage) Regs 1974	Fee Waiver		Exempt	Fee Waiver
Application to construct a new public building	Health (Public Buildings) Regs 1992		811.00	Exempt	811.00
<b>EDUCATION &amp; WELFARE</b>					
<b>Community Care Services</b>					
Community Bus Use	LGA 1995				
Metro Area - Full Day - plus Fuel			100.00	10.00	110.00
Social Support		Per Hour	7.27	0.73	8.00
Social Support		Per Occasion (small group)	7.27	0.73	8.00
Centre Based Respite Aged Care	LGA 1995	Per Occasion	0.00	0.00	
Centre Based Respite Youth Care	LGA 1995	Per Occasion	0.00	0.00	
Centre Based Respite Aged Care	LGA 1995	Per Hour	7.27	0.73	8.00
Centre Based Respite Youth Care	LGA 1995	Per Hour	7.27	0.73	8.00
Home Help	LGA 1995	Per Hour	7.27	0.73	8.00
Gardening	LGA 1995	Per Hour	7.27	0.73	8.00
Respite	LGA 1995	Per Hour	7.27	0.73	8.00
Transport CRDC		Per one way trip	2.27	0.23	2.50
Transport Shopping		Per trip (small group)	2.27	0.23	2.50

Description of Fee or Charge	Legislation	Details	2016/2017 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
<b>COMMUNITY AMENITIES</b>					
<b>Sanitation</b>					
Refuse & Recycling Service - 2 MGB's Weekly	WARR Act 2007	Per MGB per Annum	491.00	Exempt	491.00
Refuse Service - Additional per MGB	WARR Act 2007	Per MGB per Annum	246.00	Exempt	246.00
Refuse Service - Additional per MGB - 240 lt cart	WARR Act 2007	Per 240 ltr cart/collect	8.30	Exempt	8.30
Recycling Service - Additional per MGB		Per MGB per Annum	246.00	Exempt	246.00
Recycling Service - Additional per MGB - 240 lt cart		Per 240 ltr cart/collect	8.30	Exempt	8.30
Bulk - 660 litre cart	WARR Act 2007	Actual Cost + 25%	Cost plus	Yes	Cost plus
Bulk - 5 cubic metres Compactor unit	WARR Act 2007	Actual Cost + 25%	Cost plus	Yes	Cost plus
Bulk - per cubic metre	WARR Act 2007	Actual Cost + 25%	Cost plus	Yes	Cost plus
Sale / Replacement of 240 Litre MGB's	LGA 1995	Actual Cost + 25%	65.91	6.59	72.50
<b>Other Sanitation</b>					
Sale of 150 Litre Compost Bins	LGA 1995	Subsidised	21.82	2.18	24.00
Sale of Worm Cafe	LGA 1995	Subsidised	54.55	5.45	60.00
Sale of Worm Farm Wheelie Bins	LGA 1995	Subsidised	95.45	9.55	105.00
<b>Community Amenities</b>					
Room Hire (Casual) - Community Groups	LGA 1995	Per Hour	60.91	6.09	67.00
Room Hire (Sumpton Green) - Private eg Childrens Parties	LGA 1995	Per Hour	36.36	3.64	40.00
Room Bond (Casual) - Private & Community Groups	LGA 1995		298.00		298.00
Application for Non-Compliance Noise Event	Envir. Prot. Act 19	Per Application	658.18	65.82	724.00
Registration of new Lodging Houses	Health Act 1911	Per Application	267.27	26.73	294.00
Renewal of registration of existing Lodging Houses	Health Act 1911	Per Application	295.45	29.55	325.00
Permits					
Outdoor Eating Area Fee	LGA 1995	Application	215.45	21.55	237.00
		Licence Fee/ sq.metre	17.27	1.73	19.00
<b>Town Planning Administration fees</b>					
Application Fees - Dev. value between	P & D Act 2005				
(a) Less than \$50,000			147.00	Exempt	147.00
(b) More than \$50,000 but not more than \$500,000		0.32% of estimated cost of Development	Variable	Exempt	Variable
(c) More than \$500,000 but not more than \$2,500,000		\$1,700.00 + 0.257% for each \$1 in excess of \$500,000	Variable	Exempt	Variable
(d) More than \$2,500,000 but not more than \$5,000,000		\$7,161.00 + 0.206% for each \$1 in excess of \$2,500,000	Variable	Exempt	Variable
(e) More than \$5,000,000 but not more than \$21,500,000		\$12,633.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	Variable
(f) More than \$21,500,000		\$34,196	34196.00	Exempt	34,196.00
Penalty if development commenced or carried out prior to Approval	P & D Act 2005	Twice the fee payable for the determination of the Application	Twice Fee	Exempt	Twice Fee
Extension of Planning Approval prior to expiry	P & D Act 2005	50% of Applicable Fee (Min \$147)			Variable
Refund of planning application fee	P & D Act 2005				
Prior to assessment		50% of fee			Variable
Following assessment		Nil			
<b>General Planning and Development Fees</b>					
Advertising/Public Comment:	P & D Act 2005	Actual cost (inc GST) + Adminisrati	Cost Plus	Yes	Cost Plus
Newspaper Notice		Minimum	120.00	12.00	132.00
Sign & Notice to Neighbours		Maximum	200.00	20.00	220.00
Notices to Neighbours only		Minimum	20.00	2.00	22.00
Installation of Sign by Council		Maximum	180.00	18.00	198.00
			100.00	10.00	110.00
Subdivision/Strata Approval (Form 1A)	P & D Act 2005				
(a) Amalgamation - multiple lots into single lot			2153.00	Exempt	2,153.00
(b) 2 or more lots (up to and including 100 lots)		\$2985 + \$68 Per Lot	Variable	Exempt	Variable
(c) 101 or more lots		\$9798 + \$24 Per Lot	Variable	Exempt	Variable
Subdivision/Strata Endorsement (Form 1C)	P & D Act 2005				
(a) Amalgamation - multiple lots into single lot			500.00	Exempt	500.00
(b) 2 or more lots (up to and including 100 lots)		\$558 + \$7 Per Lot	Variable	Exempt	Variable
(c) 101 or more lots		\$1258 + \$4.40 Per Lot	Variable	Exempt	Variable
Amended Application	P & D Act 2005				
Minor		30% of applicable fee (Min. )	Variable	Exempt	Variable
Major		50% of applicable fee ( Min. )	Variable	Exempt	Variable
Infrastructure Bond - Single Frontage	P & D Act 2005	Refundable	1500.00		1,500.00
Infrastructure Bond - Corner Lot	P & D Act 2005	Refundable	2000.00		2,000.00
Soil Stabilisation Bond	P & D Act 2005	Refundable	1000.00		1,000.00
<b>Town Planning Administration fees (continued)</b>					
<b>Signage Application</b>					
Application for Planning Approval	P & D Act 2005	Per application	147.00	Exempt	147.00

Description of Fee or Charge	Legislation	Details	2016/2017 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
<b>Town Planning Administration fees (cont.)</b>					
<b>Miscellaneous Planning Fees</b>					
Application for change of street number	P & D Act 2005		104.55	10.45	115.00
Heritage assessment		Actual cost (inc GST)			Cost
Property Settlement Questionnaire / Written Planning Advice/Zoning Certificate			73.00	Exempt	73.00
T P Scheme No. 3 Text and Map			62.73	6.27	69.00
T P Scheme No. 3 Map Only			15.91	1.59	17.50
Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)			90.91	9.09	100.00
Crossover Variation Application fee	P & D Act 2005		286.00	Exempt	286.00
Cash-in-lieu of Parking Space - Valuation		Actual cost (inc GST)			Cost
Scheme Amendments (Including advertising and gazettal)	P & D Act 2005				
Basic		Minimum	1363.64	136.36	1,500.00
Standard		Actual cost (inc GST)	2727.27	272.73	3,000.00
Complex		Minimum	4545.45	454.55	5,000.00
Other Miscellaneous	P & D Act 2005				
Application for change of Use			295.00	Exempt	295.00
Penalty if commenced prior to Approval (in addition to the application fee)			590.00	Exempt	590.00
Home Occupation	P & D Act 2005				
Application ( includes Public Comment Fee)			222.00	Exempt	222.00
Penalty if commenced prior to Approval (in addition to the application fee)			444.00	Exempt	444.00
Application for Annual Renewal			73.00	Exempt	73.00
Application Penalty for Annual Renewal if approval has expired			146.00	Exempt	146.00
Section 40 Certificate			94.00	Exempt	94.00
<b>RECREATION &amp; CULTURE</b>					
<b>Swimming Areas/beaches</b>					
Mooring pen fees					
- 8 Metre Pens (deposit of \$1,920)	LGA 1995	Per annum	3500.00	350.00	3,850.00
- 10 Metre Pens (deposit of \$2,400)	LGA 1995	Per annum	4372.73	437.27	4,810.00
- 12 Metre Pens (deposit of \$2,880)	LGA 1995	Per annum	5250.00	525.00	5,775.00
- Casual Fees	LGA 1995	Per week	142.73	14.27	157.00
Replacement pens keys			66.36	6.64	73.00
<b>Other Recreation &amp; Culture</b>					
General Reserve Hire Fees	LGA 1995				
- Full Day Fee			422.73	42.27	465.00
- Per Half Day Fee (AM or PM)			213.64	21.36	235.00
- Per hour Fee			38.18	3.82	42.00
- Changeroom Bond (refundable)			247.27	24.73	272.00
- Liquor Permit Fee			61.82	6.18	68.00
- Key Deposit (refundable)		Per key	61.82	6.18	68.00
Personal Trainers	LGA 1995				
- Application fee			52.73	5.27	58.00
- Annual licence fee			1035.45	103.55	1,139.00
Photo Sessions/ Wedding Ceremonies/ Functions	LGA 1995				
Merv Cowan Reserve		Per event	153.64	15.36	169.00
John Tonkin Reserve		Per event	153.64	15.36	169.00
Locke Park		Per event	153.64	15.36	169.00
East Fremantle Football Oval	LGA 1995				
Ground Fees - 30% of net gate takings		Per annum	Variable	Yes	Variable
East Fremantle Bowling Club	LGA 1995				
Lease Fees		Per annum	1990.00	199.00	2,189.00
East Fremantle Croquet Club	LGA 1995				
Ground fees		Per annum	1990.00	199.00	2,189.00
1st Fremantle Sea Scouts	LGA 1995				
Hall Fees Jerratt Drive		Per annum	682.73	68.27	751.00
1st Leeuwin Sea Scouts	LGA 1995				
Hall Fees Riverside Road		Per annum	847.27	84.73	932.00
Henry Jeffrey Oval Junior Football Teams	LGA 1995				
- Per Player Fee - Juniors		Per player (for season)	15.00	1.50	16.50
- Training two (2) nights/week		Per season	523.64	52.36	576.00
East Fremantle Junior Cricket Teams	LGA 1995				
- Per Player Fee - Juniors		Per player (for season)	15.00	1.50	16.50
- Training two (2) nights/week		Per season	523.64	52.36	576.00
East Fremantle Seniors Cricket Teams	LGA 1995				
- Per Player Fee - Seniors		Per player (for season)	55.91	5.59	61.50
<b>Other Recreation &amp; Culture (continued)</b>					
East Fremantle Lacrosse	LGA 1995				
- Per Player Fee - Juniors		Per player (for season)	15.00	1.50	16.50
- Per Player Fee - Seniors		Per player (for season)	55.91	5.59	61.50
East Fremantle Soccer	LGA 1995				
- Training Fees		Per season	653.64	65.36	719.00
- Per Player Fee - Juniors		Per player (for season)	15.00	1.50	16.50
- Per Player Fee - Seniors		Per player (for season)	55.91	5.59	61.50
<b>Other Culture</b>					
East Fremantle Festival					
Unpowered Stall	LGA 1995		80.91	8.09	89.00
Powered Stall	LGA 1995		161.82	16.18	178.00
East Fremantle Art Award - per entry	LGA 1995		26.36	2.64	29.00
<b>Other Culture (continued)</b>					
<b>Special Events Fees</b>					
Use of Car Parking areas- Unlicensed- per m2	LGA 1995		22.73	2.27	25.00
Use of Car Parking areas- Licensed- per m2	LGA 1995		36.36	3.64	40.00
Left Bank Special Event Fee	LGA 1995		3362.73	336.27	3,699.00
On-call Ranger Fee - per 8 hours		Per event	512.73	51.27	564.00

Description of Fee or Charge	Legislation	Details	2016/2017 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
<b>TRANSPORT</b>					
<b>Transport</b>					
Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction					
Reinstatement Inspection fees	LGA 1995	Per hour	61.82	6.18	68.00
Reinstatement Works - Minimum Charge	LGA 1995		394.55	39.45	434.00
Laterite Path & Black Asphalt Crossover per m <sup>2</sup>	LGA 1995		129.09	12.91	142.00
Concrete Path & Black Asphalt Crossover per m <sup>2</sup>	LGA 1995		134.55	13.45	148.00
Concrete Path & Brick Paved Crossover per m <sup>2</sup>	LGA 1995		154.55	15.45	170.00
Recoverable Works - Cost plus 25% administration fee					Cost Plus
Recoverable Graffiti Removal - Cost plus 15% administration fee					Cost Plus
<b>Parking Facilities</b>					
Vehicle Impounding Fee	LGA 1995	Initial cost	239.09	23.91	263.00
Vehicle Impounding Fee		Per day thereafter	38.18	3.82	42.00
Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	LGA 1995	Per hour	2.73	0.27	3.00
Therafter \$12.00 for Maximum 24 hours)		Maximum per 24 hours	10.91	1.09	12.00
Parking Fees - Various locations per hour other than Launching Ramp No1.	LGA 1995	Per hour	1.82	0.18	2.00
Reminder Letter and Final Notice Fee (28 Days)	Fines, Penalties & Infringement Notices Enforc		16.40	Exempt	16.40
Resident Boat owners Annual Parking permit No1 Car Park (2 Year Renewal Ends 31 Aug 2018)		Each	90.91	9.09	100.00
Skip Bin Permits		Each	42.73	4.27	47.00
Skip Bin Permits - Extension		Each	10.91	1.09	12.00
Jetty A mooring permits		Each	42.73	4.27	47.00
Sea container placement permits		Each	42.73	4.27	47.00
<b>ECONOMIC SERVICES</b>					
<b>Building Fees</b>					
Based on valuation of new building or improvements - Minimum \$96.00	Bldg Reg 2012				
Class 1 & 10 - Uncertified		0.32% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Class 2 to 9 - Uncertified		0.32% of est' const'. cost (ex GST)	Variable	Exempt	Variable
BCITF levy		0.2% of est' const'. (over \$20,000inc GST) cost	Variable	Exempt	Variable
Building Services Levy	Building Act 2011 (from 2 April 2012)		Variable	Exempt	Variable
Infrastructure Bond - Building	Single frontage	Refundable	1500.00		1,500.00
Infrastructure Bond - Building	Corner lots	Refundable	2000.00		2,000.00
Materials on Verge licence		\$1 per sq m (min \$100)			Variable
Building Approval Certificate - Minumum \$96.00	Bldg Reg 2012				
Class 1 & 10 - Certified		0.19% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Class 2 to 9 - Certified		0.09% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Refund of Building Licence fee					
Prior to assessment		50% of fee	50% of fee		50% of fee
Following assessment		Nil	Nil		Nil
Strata Titles (Form 7) per Strata Titles Gen Regs 1996 - Min \$105.80 + GST		\$0.20 per sq m floor space + GST	Variable	Yes	Variable
R-Code Compliance Assessment Fee (From 30 Nov 2015)	LGA 1995		133.64	13.36	147.00
Pool inspection annual fee - 4 Yearly Statutory inspection \$57.45	Building Regulations 2012		14.40	Exempt	14.40
Pool inspection fee - Request for inspection	LGA 1995		60.00	6.00	66.00
<b>UNCLASSIFIED</b>					