
TOWN OF EAST FREMANTLE



2014/2015 BUDGET

Adopted 12th August 2014

BUDGET OVERVIEW

In the 2014/15 Council budget, Council has sought to ensure that, within the constraints of responsible financial management, the existing high level of Council services and community facilities are further improved, with particular emphasis on the renewal of Town infrastructure such as parks, reserves, footpaths, roads and drainage, with capital expenditure programs increasing to maximise asset renewal throughout the Town.

Rate yield has been reduced from last year by 0.5% to an increase of 5.0% this year. By comparison with our neighbouring councils, residential rates in the dollar for East Fremantle are 4.2% lower than Fremantle and 1% lower than Melville.

The budget for 2014/15 has been prepared in alignment with the Strategic Community Plan 2013-2023, which was prepared with significant community input, together with the Corporate Business Plan, Long Term Financial Plan, Workforce Plan and Asset Management Plan as adopted by Council in July 2013.

For 2014/15 the total budget expenditure is \$11,148,000 as shown below:

Operating budget	\$ 8,473,000
Capital budget	\$ 2,675,000
Total	\$11,148,000

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 including recycling services, road maintenance, footpaths, cycle ways, 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, barbeques, shared book and toy library services with the City of Fremantle, launching ramp, mooring pens, sporting and recreational facilities, home and community care services, sporting clubs, community organisations and events such as the East Fremantle Festival.

In keeping with the Town's top five ranking of metro Councils for waste management performance, Council will continue providing weekly recycling collections, three green waste collections and one general verge waste collection (including e-waste and mattresses) during 2014/15. As a member of the South Metropolitan Regional Council (SMRC), 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 (RRRC) for green waste or Garbologie for domestic and recycling. As part of our commitment to improving environmental sustainability the SMRC diverts approximately 70% of waste from landfill significantly reducing greenhouse gas emissions.

Capital Budget

The Town has budgeted for an extensive capital works program for the 2014/15 financial year to improve community facilities.

Key infrastructure projects include:

• Foreshore Erosion Control	\$367,700
• Plympton steps and Kitson Park conservation works	\$256,800
• Town Hall heritage restoration Year 3	\$200,000
• Plympton footpaths program Year 4 – Duke St	\$178,500
• EF Cricket/Lacrosse Building Upgrade	\$172,000
• Playground renewal John Tonkin Park	\$158,500
• Old Police Station heritage restoration Year 3	\$150,000
• Plympton Parking programme	\$136,000
• Plympton footpaths program Year 4 – Glyde St	\$120,700
• Footpath renewal – Canning Highway	\$112,700
• Playground renewal Ulrich Park	\$105,700
• Building renewal – East Fremantle Oval	\$98,000
• Locke Crescent resurfacing	\$84,400
• Acquisition and installation of Outdoor Public Art	\$70,100
• Hubble Street resurfacing	\$63,300
• Plympton footpaths program Year 4 – Hubble St	\$49,800
• Playground renewal I G Handcock Playground	\$21,100
• Footpath renewal – Fletcher St	\$21,000
• Alcester Street resurfacing	\$15,800
• Salvado Avenue resurfacing	\$15,800
• Parry Avenue resurfacing	\$10,500

In preparing the 2014/15 budget, Council officers and elected members have worked hard to achieve a balanced and responsible budget which will benefit the East Fremantle community without creating an undue financial burden for ratepayers or the next generation.



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TOWN OF EAST FREMANTLE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
REVENUE				
Rates	8	6,359,000	6,044,470	6,031,000
Operating Grants, Subsidies and Contributions		1,110,000	916,870	910,700
Fees and Charges	11	1,222,400	1,333,920	1,130,650
Interest Earnings	2(a)	178,900	217,990	166,600
Other Revenue		81,300	61,610	86,950
		<u>8,951,600</u>	<u>8,574,860</u>	<u>8,325,900</u>
EXPENSES				
Employee Costs		(2,866,900)	(2,711,140)	(2,714,000)
Materials and Contracts		(3,837,050)	(3,699,870)	(3,596,750)
Utility Charges		(371,950)	(356,440)	(379,900)
Depreciation	2(a)	(945,600)	(866,530)	(878,300)
Interest Expenses	2(a)	(2,230)	(9,240)	(9,720)
Insurance Expenses		(299,100)	(287,090)	(287,900)
Other Expenditure		(150,200)	(290,900)	(106,800)
		<u>(8,473,030)</u>	<u>(8,221,210)</u>	<u>(7,973,370)</u>
		478,570	353,650	352,530
Non-Operating Grants, Subsidies and Contributions		136,000	97,330	139,000
Profit on Asset Disposals	4	16,000	8,860	26,700
Loss on Asset Disposals	4	<u>0</u>	<u>(1,900)</u>	<u>0</u>
NET RESULT		630,570	457,940	518,230
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>630,570</u>	<u>457,940</u>	<u>518,230</u>

Notes:

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

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

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

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		67,200	20,990	7,300
General Purpose Funding		6,840,900	6,444,610	6,361,100
Law, Order, Public Safety		23,100	31,180	22,400
Health		10,600	11,100	12,300
Education and Welfare		862,700	812,420	722,000
Housing		81,600	81,610	72,000
Community Amenities		222,700	224,480	279,900
Recreation and Culture		346,100	322,660	377,900
Transport		303,600	281,780	298,300
Economic Services		162,000	318,200	141,700
Other Property and Services		31,100	25,830	31,000
		<u>8,951,600</u>	<u>8,574,860</u>	<u>8,325,900</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(803,300)	(655,260)	(560,700)
General Purpose Funding		(66,400)	(101,540)	(104,300)
Law, Order, Public Safety		(143,300)	(119,220)	(153,700)
Health		(132,900)	(116,470)	(139,900)
Education and Welfare		(1,101,600)	(985,080)	(1,045,350)
Housing		(39,900)	(37,930)	(38,400)
Community Amenities		(2,348,100)	(2,185,600)	(2,165,900)
Recreation & Culture		(1,492,000)	(1,635,090)	(1,621,600)
Transport		(2,125,000)	(2,027,010)	(1,896,400)
Economic Services		(136,100)	(264,690)	(154,700)
Other Property and Services		(82,200)	(84,080)	(82,700)
		<u>(8,470,800)</u>	<u>(8,211,970)</u>	<u>(7,963,650)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Governance		(1,390)	(3,120)	(3,150)
Community Amenities		0	(400)	(400)
Recreation and Culture		0	(1,750)	(1,820)
Transport		(840)	(3,970)	(4,350)
		<u>(2,230)</u>	<u>(9,240)</u>	<u>(9,720)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Community Amenities		0	0	0
Recreation and Culture		0	0	0
Transport		136,000	97,330	139,000
		<u>136,000</u>	<u>97,330</u>	<u>139,000</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	(1,900)	0
Community Amenities		0	1,920	2,500
Recreation and Culture		2,000	180	200
Transport		14,000	6,760	24,000
		<u>16,000</u>	<u>6,960</u>	<u>26,700</u>
NET RESULT		630,570	457,940	518,230
Other Comprehensive Income				
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>630,570</u></u>	<u><u>457,940</u></u>	<u><u>518,230</u></u>

Notes:

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

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

It is anticipated, in all instances, any changes 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 CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,359,000	6,044,470	6,031,000
Operating Grants, Subsidies and Contributions		1,110,000	916,870	910,700
Fees and Charges		972,140	1,119,920	960,600
Interest Earnings		178,900	217,990	166,600
Goods and Services Tax		266,000	253,690	240,500
Other		81,300	61,610	86,950
		<u>8,967,340</u>	<u>8,614,550</u>	<u>8,396,350</u>
Payments				
Employee Costs		(2,866,900)	(2,711,140)	(2,714,000)
Materials and Contracts		(3,296,780)	(3,449,870)	(3,573,650)
Utility Charges		(371,950)	(356,440)	(379,900)
Insurance Expenses		(299,100)	(287,090)	(287,900)
Interest Expenses		(2,230)	(9,240)	(9,720)
Goods and Services Tax		(250,000)	(246,730)	(213,800)
Other		(166,200)	(297,550)	(133,500)
		<u>(7,253,160)</u>	<u>(7,358,060)</u>	<u>(7,312,470)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,714,180</u>	<u>1,256,490</u>	<u>1,083,880</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(827,600)	(491,980)	(2,251,200)
Payments for Construction of Infrastructure	3	(1,847,500)	(844,330)	(1,117,900)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		136,000	97,330	139,000
Proceeds from Sale of Plant & Equipment	4	<u>29,000</u>	<u>33,550</u>	<u>60,000</u>
Net Cash Used in Investing Activities		<u>(2,510,100)</u>	<u>(1,205,430)</u>	<u>(3,170,100)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(41,570)	(133,880)	(133,870)
Proceeds from Self Supporting Loans		0	2,490	2,490
Proceeds from New Debentures	5	<u>0</u>	<u>0</u>	<u>1,200,000</u>
Net Cash Provided By (Used In) Financing Activities		<u>(41,570)</u>	<u>(131,390)</u>	<u>1,068,620</u>
Net Increase (Decrease) in Cash Held		<u>(837,490)</u>	<u>(80,330)</u>	<u>(1,017,600)</u>
Cash at Beginning of Year		2,864,390	2,944,720	3,452,400
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>2,026,900</u></u>	<u><u>2,864,390</u></u>	<u><u>2,434,800</u></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 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
REVENUES	1,2			
Governance		67,200	20,990	7,300
General Purpose Funding		481,900	400,140	330,100
Law, Order, Public Safety		23,100	31,180	22,400
Health		10,600	11,100	12,300
Education and Welfare		862,700	812,420	722,000
Housing		81,600	81,610	72,000
Community Amenities		222,700	226,400	282,400
Recreation and Culture		348,100	322,840	378,100
Transport		453,600	385,870	461,300
Economic Services		162,000	318,200	141,700
Other Property and Services		31,100	25,830	31,000
		<u>2,744,600</u>	<u>2,636,580</u>	<u>2,460,600</u>
EXPENSES	1,2			
Governance		(804,690)	(660,280)	(563,850)
General Purpose Funding		(66,400)	(101,540)	(104,300)
Law, Order, Public Safety		(143,300)	(119,220)	(153,700)
Health		(132,900)	(116,470)	(139,900)
Education and Welfare		(1,101,600)	(985,080)	(1,045,350)
Housing		(39,900)	(37,930)	(38,400)
Community Amenities		(2,348,100)	(2,186,000)	(2,166,300)
Recreation & Culture		(1,492,000)	(1,636,840)	(1,623,420)
Transport		(2,125,840)	(2,030,980)	(1,900,750)
Economic Services		(136,100)	(264,690)	(154,700)
Other Property and Services		(82,200)	(84,080)	(82,700)
		<u>(8,473,030)</u>	<u>(8,223,110)</u>	<u>(7,973,370)</u>
Net Operating Result Excluding Rates		(5,728,430)	(5,586,530)	(5,512,770)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(16,000)	(6,960)	(26,700)
Accrued (Income) / Expenses				
Depreciation on Assets	2(a)	945,600	866,530	878,300
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(665,200)	(350,190)	(1,978,000)
Purchase Infrastructure Assets - Roads	3	(808,500)	(716,770)	(934,700)
Purchase Infrastructure Assets - Parks	3	(1,039,000)	(127,560)	(183,200)
Purchase Plant and Equipment	3	(146,400)	(92,310)	(199,500)
Purchase Furniture and Equipment	3	(16,000)	(49,480)	(73,700)
Proceeds from Disposal of Assets	4	29,000	33,550	60,000
Repayment of Debentures	5	(41,570)	(133,880)	(133,870)
Proceeds from New Debentures	5	0	0	1,200,000
Self-Supporting Loan Principal Income		0	2,490	2,490
Transfers to Reserves (Restricted Assets)	6	(1,471,100)	(1,451,260)	(1,234,000)
Transfers from Reserves (Restricted Assets)	6	2,510,100	1,394,230	1,970,100
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	88,500	262,170	134,550
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	88,500	0
Total Amount Raised from General Rate	8	<u>(6,359,000)</u>	<u>(6,044,470)</u>	<u>(6,031,000)</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 2015**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(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 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) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 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

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

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 on the statement of financial position.

(h) Trade and Other Receivables

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

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

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/or resale 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 the statement of comprehensive income 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 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

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

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

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

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

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

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

Land Under Control

In accordance with local Government (Financial Management) Regulation 16 (a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance. No assets have been initially recognised as significant.

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

Whilst they would be initially recorded at cost, fair value at the date of acquisition would be deemed cost as per AASB 116.

Consequently, these assets would be initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates.

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

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation of Non-Current Assets

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 the carrying amount. These gains and losses are included in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$2,500 is not capitalised.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

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 2015**

(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.

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or 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 financial assets 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 2015**

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 and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

(iv) Available-for-sale financial assets

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

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 Council no longer has any significant continued involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expire. 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 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets

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

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

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (eg AASB 116) whereby any impairment loss of a revalued asset is treated as 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 2015.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

Provisions are recognised when the Council 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) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) 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 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	11,500	11,250	11,000
Other Services	3,500	2,408	4,000
 Depreciation			
<u>By Program</u>			
Governance	73,400	66,990	42,600
General Purpose Funding			
Law, Order, Public Safety			
Health	1,500	1,370	1,300
Education and Welfare	71,500	65,590	107,900
Housing	11,900	10,900	11,000
Community Amenities	42,300	38,770	42,300
Recreation and Culture	246,700	226,080	242,100
Transport	350,900	322,210	293,200
Economic Services			
Other Property and Services	147,400	134,620	137,900
	<u>945,600</u>	<u>866,530</u>	<u>878,300</u>
 <u>By Class</u>			
Land and Buildings	298,900	273,890	288,200
Furniture and Equipment	30,900	28,300	10,400
Plant and Equipment	190,600	174,620	220,800
Infrastructure	425,200	389,720	358,900
	<u>945,600</u>	<u>866,530</u>	<u>878,300</u>
 Borrowing Costs (Interest)			
- Debentures (refer note 5(a))	2,230	9,240	9,720
	<u>2,230</u>	<u>9,240</u>	<u>9,720</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	70,000	87,030	61,000
- Other Funds	74,000	95,830	50,000
Other Interest Revenue (refer note 13)	34,900	35,130	55,600
	<u>178,900</u>	<u>217,990</u>	<u>166,600</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

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 Vision, 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.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of 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.

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 provision of Child Health Clinics.

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: Help to ensure that adequate housing is available to staff and the community.

Activities: Provision and maintenance of five 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 and townscapes, maintenance of urban stormwater drains and protection of the environment.

RECREATION AND CULTURE

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

Activities: The provision and maintenance in conjunction with the various communities of 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 and traffic control; the cleaning and lighting of streets.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

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 overhead cost pools, and to provide other 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 2015**

3. ACQUISITION OF ASSETS	2014/15 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Land and Buildings	350,000
Furniture and Equipment	16,000
Housing	
Land and Buildings	40,000
Recreation and Culture	
Land and Buildings	275,200
Plant and Equipment	35,000
Infrastructure Assets - Parks and Ovals	1,039,000
Transport	
Plant and Equipment	111,400
Infrastructure Assets - Roads	808,500
	<u>2,675,100</u>
<u>By Class</u>	
Land and Buildings	665,200
Infrastructure Assets - Roads	808,500
Infrastructure Assets - Parks and Ovals	1,039,000
Plant and Equipment	146,400
Furniture and Equipment	16,000
	<u>2,675,100</u>

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 2015

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
Recreation & Culture	13,000	15,000	2,000
Transport	0	14,000	14,000
	13,000	29,000	16,000

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
Plant & Equipment	13,000	29,000	16,000
	13,000	29,000	16,000

<u>Summary</u>	2014/15 BUDGET \$
Profit on Asset Disposals	16,000
Loss on Asset Disposals	0
	<u>16,000</u>

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
Administration										
Organisational Reform - 179	7.11%	27/06/2015	25,980		25,980	24,230	0	25,980	1,390	3,120
Community Amenities										
George Street Upgrade - 173	6.85%	30/06/2014	0		0	7,680	0	0	0	400
Recreation & Culture										
East Fremantle Bowling Club* - 167	6.12%	29/07/2013	0		0	2,490	0	0	0	10
Foreshore/Landscaping - 169	6.85%	30/06/2014	0		0	14,340	0	0	0	740
Playground Equipment - 171	6.85%	30/06/2014	0		0	8,190	0	0	0	420
Automatic Reticulation - 175	6.85%	30/06/2014	0		0	11,270	0	0	0	580
Transport										
Footpath Construction - 168	6.85%	30/06/2014	0		0	15,370	0	0	0	800
Construction Works - 170	6.85%	30/06/2014	0		0	6,970	0	0	0	360
Local Area Traffic Management - 174	6.85%	30/06/2014	0		0	5,120	0	0	0	270
Road & Footpath Construction - 178	7.11%	27/06/2015	15,590		15,590	14,540	0	15,590	840	1,870
Road & Footpath Construction - 182	4.96%	13/06/2013	0		0	0	0	0	0	0
Road & Footpath Construction - 184	5.88%	22/03/2014	0		0	23,680	0	0	0	670
	1	501,746	41,570	0	41,570	133,880	0	41,570	2,230	9,240

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

* Self supporting loan

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Council has not required any new loan borrowings to fund the budget for 2014/15.

(c) Unspent Debentures

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

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2014/15.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES			
(a) Plant Replacement Reserve			
Opening Balance	289,000	239,330	239,300
Amount Set Aside / Transfer to Reserve	10,800	141,970	141,200
Amount Used / Transfer from Reserve	(117,400)	(92,300)	(139,500)
	<u>182,400</u>	<u>289,000</u>	<u>241,000</u>
(b) Staff Leave Reserve			
Opening Balance	474,000	456,650	456,700
Amount Set Aside / Transfer to Reserve	62,000	17,350	14,500
Amount Used / Transfer from Reserve			
	<u>536,000</u>	<u>474,000</u>	<u>471,200</u>
(c) Office Equipment Reserve			
Opening Balance	76,000	73,690	73,700
Amount Set Aside / Transfer to Reserve	42,000	51,810	50,400
Amount Used / Transfer from Reserve	(16,000)	(49,500)	(73,700)
	<u>102,000</u>	<u>76,000</u>	<u>50,400</u>
(d) Unspent Grants & Restricted Cash Reserve			
Opening Balance	54,000	103,600	103,600
Amount Set Aside / Transfer to Reserve	0	0	
Amount Used / Transfer from Reserve	0	(49,600)	
	<u>54,000</u>	<u>54,000</u>	<u>103,600</u>
(e) HACC Reserve			
Opening Balance	169,000	162,820	162,800
Amount Set Aside / Transfer to Reserve	5,000	6,180	5,200
Amount Used / Transfer from Reserve			
	<u>174,000</u>	<u>169,000</u>	<u>168,000</u>
(f) Legal Funds Reserve			
Opening Balance	127,000	122,220	122,200
Amount Set Aside / Transfer to Reserve	3,800	4,780	3,900
Amount Used / Transfer from Reserve			
	<u>130,800</u>	<u>127,000</u>	<u>126,100</u>
(g) Civic Buildings Reserve			
Opening Balance	588,000	756,450	756,500
Amount Set Aside / Transfer to Reserve	102,000	181,750	170,100
Amount Used / Transfer from Reserve	(665,200)	(350,200)	(778,000)
	<u>24,800</u>	<u>588,000</u>	<u>148,600</u>
(h) Strategic Plan & Infrastructure Reserve			
Opening Balance	525,000	366,650	366,700
Amount Set Aside / Transfer to Reserve	1,200,300	1,002,680	802,200
Amount Used / Transfer from Reserve	(1,641,400)	(844,330)	(932,400)
	<u>83,900</u>	<u>525,000</u>	<u>236,500</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES (Continued)			
(i) Arts & Sculpture Reserve			
Opening Balance	40,000	3,560	3,600
Amount Set Aside / Transfer to Reserve	45,200	44,740	46,500
Amount Used / Transfer from Reserve	<u>(70,100)</u>	<u>(8,300)</u>	<u>(46,500)</u>
	<u>15,100</u>	<u>40,000</u>	<u>3,600</u>
Total Reserves	<u><u>1,303,000</u></u>	<u><u>2,342,000</u></u>	<u><u>1,549,000</u></u>

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

Council have a policy of tri-ennial revaluation of infrastructure. The amount of any revaluation adjustment at 30 June 2015 is not known. 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 this budget document.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Plant Replacement Reserve	10,800	141,970	141,200
Staff Leave Reserve	62,000	17,350	14,500
Office Equipment Reserve	42,000	51,810	50,400
Unspent Grants & Restricted Cash Reserve	0	0	0
HACC Reserve	5,000	6,180	5,200
Legal Funds Reserve	3,800	4,780	3,900
Civic Buildings Reserve	102,000	181,750	170,100
Strategic Plan & Infrastructure Reserve	1,200,300	1,002,680	802,200
Arts & Sculpture Reserve	45,200	44,740	46,500
	<u>1,471,100</u>	<u>1,451,260</u>	<u>1,234,000</u>
Transfers from Reserves			
Plant Replacement Reserve	(117,400)	(92,300)	(139,500)
Staff Leave Reserve	0	0	0
Office Equipment Reserve	(16,000)	(49,500)	(73,700)
Unspent Grants & Restricted Cash Reserve	0	(49,600)	0
HACC Reserve	0	0	0
Legal Funds Reserve	0	0	0
Civic Buildings Reserve	(665,200)	(350,200)	(778,000)
Strategic Plan & Infrastructure Reserve	(1,641,400)	(844,330)	(932,400)
Arts & Sculpture Reserve	(70,100)	(8,300)	(46,500)
	<u>(2,510,100)</u>	<u>(1,394,230)</u>	<u>(1,970,100)</u>
Total Transfer to/(from) Reserves	<u>(1,039,000)</u>	<u>57,030</u>	<u>(736,100)</u>

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

Plant Replacement Reserve

- to be used for the purchase and replacement of major plant.

Staff Leave Reserve

- to be used for the purpose of accumulated leave obligations.

Office Equipment Reserve

- to be used for the purpose of IT Infrastructure and other office equipment.

Unspent Grants & Restricted Cash Reserve

- to be used for the retention of unspent specific purpose grants and loans.

HACC Reserve

- to be used for the retention of unspent HACC program funds.

Legal Funds Reserve

- to be used for the purpose of funding legal requirements.

Civic Buildings Reserve

- to be used for the purpose of maintaining Civic Buildings.

Strategic Plan & Infrastructure Reserve

- to be used for the purpose of maintaining infrastructure and the provision of strategic plans.

Arts & Sculpture Reserve

- to be used for 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 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	723,900	522,390
Cash - Restricted Reserves	15(a)	1,303,000	2,342,000
Receivables		395,700	145,440
		<u>2,422,600</u>	<u>3,009,830</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(1,119,600)</u>	<u>(579,330)</u>
NET CURRENT ASSET POSITION		1,303,000	2,430,500
Less: Cash - Restricted Reserves	15(a)	(1,303,000)	(2,342,000)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>88,500</u></u>

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

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

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
Differential General Rate								
Residential	5.8277	2,904	87,702,000	5,111,000	15,000		5,126,000	4,882,770
Commercial	9.4752	94	11,039,000	1,046,000			1,046,000	1,007,320
Sub-Totals		2,998	98,741,000	6,157,000	15,000	0	6,172,000	5,890,090
Minimum Rates	Minimum \$							
Residential	881	211	2,707,000	186,000			186,000	154,380
Commercial	1087	1	15,000	1,000			1,000	
Sub-Totals		212	2,722,000	187,000	0	0	187,000	154,380
Ex-Gratia Rates							6,359,000	6,044,470
Specified Area Rates (Note 9)								
Discounts								
Totals		3,210	101,463,000	6,344,000	15,000	0	6,359,000	6,044,470

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

No specified area rate has been levied for the 2014/2015 financial year.

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

No service charges have been imposed for the 2014/2015 financial year.

	2014/15 Budget \$	2013/14 Actual \$
11. FEES & CHARGES REVENUE		
Governance	200	3,031
General Purpose Funding	74,000	75,397
Law, Order, Public Safety	16,300	32,466
Health	9,600	9,561
Education and Welfare	83,000	84,693
Housing	81,600	81,607
Community Amenities	222,700	200,587
Recreation & Culture	265,900	258,491
Transport	288,700	252,722
Economic Services	161,400	318,267
Other Property & Services	19,000	17,098
	<u>1,222,400</u>	<u>1,333,920</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2014/15 FINANCIAL YEAR**

Council has not granted any discounts, incentives, concessions or write offs during the 2014/2015 financial year.

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

	Interest Rate %	Admin. Charge \$	2014/15 Budget \$	2013/14 Actual \$
Penalty on Unpaid Rates	11.00%		20,000	20,990
Pensioner Deferred Rates Interest			2,900	2,870
Interest on Instalments Plan	5.50%		32,000	32,260
Charges on Instalment Plan		\$15	35,000	35,170
			<u>89,900</u>	<u>91,290</u>

Ratepayers have the option of three payment plans as follows:

One instalment due - 25th September 2014

Two instalments due - 25th September 2014 & 29th January 2015.

Four instalments due - 25th September 2014, 27th November 2014, 29th January 2015 & 2nd April 2015

	2014/15 Budget \$	2013/14 Actual \$
14. ELECTED MEMBERS REMUNERATION		

The following annual fees, expenses and allowances are provided to council members and/or the mayor.

Meeting Fees - Mayor	24,000	16,696
Meeting Fees - Councillors (\$14,000 per member)	112,000	89,013
Mayoral Allowance	14,000	8,348
Deputy Mayoral Allowance	3,500	2,992
ICT Allowance (\$3,000 per member)	27,000	18,313
	<u>180,500</u>	<u>135,362</u>

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	723,900	522,390	885,800
Cash - Restricted	<u>1,303,000</u>	<u>2,342,000</u>	<u>1,549,000</u>
	<u><u>2,026,900</u></u>	<u><u>2,864,390</u></u>	<u><u>2,434,800</u></u>

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

Plant Replacement Reserve	182,400	289,000	241,000
Staff Leave Reserve	536,000	474,000	471,200
Office Equipment Reserve	102,000	76,000	50,400
Unspent Grants & Restricted Cash Reserve	54,000	54,000	103,600
HACC Reserve	174,000	169,000	168,000
Legal Funds Reserve	130,800	127,000	126,100
Civic Buildings Reserve	24,800	588,000	148,600
Strategic Plan & Infrastructure Reserve	83,900	525,000	236,500
Arts & Sculpture Reserve	15,100	40,000	3,600
	<u><u>1,303,000</u></u>	<u><u>2,342,000</u></u>	<u><u>1,549,000</u></u>

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

Net Result	630,570	457,940	518,230
Depreciation	945,600	866,530	878,300
(Profit)/Loss on Sale of Asset	(16,000)	(6,650)	(26,700)
(Increase)/Decrease in Receivables	(250,260)	(214,000)	(170,050)
Increase/(Decrease) in Payables	540,270	250,000	23,100
Grants/Contributions for the Development of Assets	(136,000)	(97,330)	(139,000)
Net Cash from Operating Activities	<u><u>1,714,180</u></u>	<u><u>1,256,490</u></u>	<u><u>1,083,880</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
Total Amount of Credit Unused	<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>0</u></u>	<u><u>41,570</u></u>	<u><u>1,241,560</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 2015**

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-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-15 \$
Development Bonds & Deposits	505,641	50,000	(250,000)	305,641
Mooring Pen Deposits	75,190	8,800	(8,800)	75,190
Other Bonds & Deposits	51,812	1,200	(20,000)	33,012
Unclaimed Money	7,450			7,450
	<u>640,093</u>			<u>421,293</u>

17. MAJOR LAND TRANSACTIONS

The Town has not commenced the process of any major land transactions at the time of budget composition, although provision has been made in the budget for historic building preservation, which may require the preparation and advertising of a business plan before final consideration.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

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
2014-2015

Prog/ Sp	Programme / Sub - Programme	Revenue		Expenses	
		Budget 2014/15	Budget Last Year	Budget 2014/15	Budget Last Year
04	GOVERNANCE				
041	MEMBERS OF COUNCIL	-50,000		738,090	556,550
042	ADMINISTRATION	-17,200	-7,300	66,600	7,300
	Sub Total Governance	-\$67,200	-\$7,300	\$804,690	\$563,850
03	GENERAL PURPOSE FUNDING				
031	RATE REVENUE	-6,467,900	-6,140,000	66,400	104,300
032	GENERAL PURPOSE GRANTS	-229,000	-110,100		
033	OTHER GENERAL PURPOSE INCOME	-144,000	-111,000		
	Sub Total General Purpose Funding	-\$6,840,900	-\$6,361,100	\$66,400	\$104,300
05	LAW, ORDER, PUBLIC SAFETY				
051	FIRE PREVENTION	-6,800	-7,000	10,600	10,000
052	ANIMAL CONTROL	-16,000	-15,000	50,200	51,900
053	OTHER LAW ORDER & PUBLIC SAFETY	-300	-400	82,500	91,800
	Sub Total Law, Order, Public Safety	-\$23,100	-\$22,400	\$143,300	\$153,700
07	HEALTH				
071	MATERNAL & INFANT HEALTH	-2,300	-3,800	6,500	7,600
072	HEALTH INSPECTION & ADMIN	-8,300	-8,000	122,300	128,300
073	PEST CONTROL		-500	4,100	4,000
	Sub Total Health	-\$10,600	-\$12,300	\$132,900	\$139,900
08	WELFARE				
081	PRE SCHOOL	-2,100	-2,000	10,700	10,950
082	CARE OF FAMILIES & CHILDREN	-856,500	-720,000	994,000	938,700
083	OTHER WELFARE	-4,100		96,900	95,700
	Sub Total Welfare	-\$862,700	-\$722,000	\$1,101,600	\$1,045,350
09	HOUSING				
019	HOUSING - COUNCIL STAFF	-81,600	-72,000	39,900	38,400
020	HOUSING - OTHER				
	Sub Total Housing	-\$81,600	-\$72,000	\$39,900	\$38,400
10	COMMUNITY AMENITIES				
101	SANITATION-HOUSEHOLD REFUSE	-89,400	-144,500	1,385,600	1,272,700
102	OTHER SANITATION	-500	-1,000	43,200	38,500
103	TOWN PLANNING & REGIONAL DEVELOPMENT	-132,000	-130,800	857,500	785,600
104	OTHER COMMUNITY AMENITIES	-800	-6,100	59,300	66,600
105	COMMUNITY AMENITIES LOANS				400
106	PROTECTION OF THE ENVIRONMENT			2,500	2,500
	Sub Total Community Amenities	-\$222,700	-\$282,400	\$2,348,100	\$2,166,300
11	RECREATION AND CULTURE				
111	SWIMMING AREAS/BEACHES	-115,500	-115,000	61,500	56,000
112	OTHER RECREATION & SPORT	-203,600	-235,100	1,052,000	1,193,200
113	LIBRARIES			255,300	255,300
114	OTHER CULTURE	-29,000	-28,000	123,200	117,100
125	RECREATION AND CULTURE LOANS				1,820
	Sub Total Recreation and Culture	-\$348,100	-\$378,100	\$1,492,000	\$1,623,420
12	TRANSPORT				
122	MAINT STREETS ROADS & BRIDGES	-161,900	-170,200	1,695,600	1,503,400
123	ROAD PLANT		-24,000	190,900	150,700
124	PARKING FACILITIES	-291,700	-267,100	238,500	242,300
403	TRANSPORT LOANS			840	4,350
	Sub Total Transport	-\$453,600	-\$461,300	\$2,125,840	\$1,900,750
13	ECONOMIC SERVICES				
131	BUILDING CONTROL	-162,000	-141,700	136,100	154,700
	Sub Total Economic Services	-\$162,000	-\$141,700	\$136,100	\$154,700
14	OTHER PROPERTY AND SERVICES				
144	UNCLASSIFIED PROPERTY	-31,100	-31,000	82,200	82,700
	Sub Total Other Property and Services	-\$31,100	-\$31,000	\$82,200	\$82,700
	Total All Sub Programs	-\$9,103,600	-\$8,491,600	\$8,473,030	\$7,973,370

**TOWN OF EAST FREMANTLE
SCHEDULE OF CAPITAL WORKS
2014-2015**

Off	COA	Description	2014/15 Budget	Details	Grant /Other	Reserve	Sale Proceeds	WDV	Profit (Loss)
Land & Buildings									
A40	E04604	Buildings - Town Hall Remedial Works	\$200,000	Town Hall landscaping & fitout incl \$100K upstairs fitout, floors, walls, IT, toilets, waterless urinal, kitchen. \$200K from Bldg Reserve 350		\$200,000			
A40	E04624	Buildings - "Old Police Station" Restoration Works	\$150,000	Landscaping, Internal fitout, \$150K from Bldg Reserve 350		\$150,000			
A80	E09603	Buildings - 69 Allen Street - Renewal CapEx	\$40,000	Refurbishment, kitchen renewal, general poor condition and patio in disrepair		\$40,000			
A80	E11607	EF Bowling Club - Building Renewal CAPEX	\$5,200	Airconditioner upgrade		\$5,200			
A80	E11609	Buildings - EF Cricket / Lacrosse Club Bldg - Upgrade Cap	\$172,000	Clubroom facility upgrade project \$456K. 1/3 CSRFF Round 13/14, 1/3 Club, 1/3 Town \$152K + Sewer Upgrade 1/2 Club 1/2 Town \$20K		\$172,000			
A80	E11625	Buildings - EF Oval Building Renewal - ORS - CapEx	\$98,000	East Fremantle Oval Building Remediation estimate of Year 1 priority works		\$98,000			
Land & Buildings Total			\$665,200		\$0	\$665,200	\$0	\$0	\$0
Plant & Equipment									
A90	E11682	Utility Parks Supervisor	\$35,000	Replacement P4057 2011 Nissan Navarra D40 Dual Cab Ute 1DRQ549, Incl trade \$15K, Changeover \$20K New Nissan Navara D40 RX Dual Cab Ute \$35K		\$20,000	\$15,000	\$13,000	\$2,000
A80	E12613	P&E - Wheel Loader Replacement	\$111,400	Replacement P3475 Furokawa Wheel Loader 81Z845, incl Trade \$14K, Changeover \$97400 New Holland W808 TC (\$111400)		\$97,400	\$14,000	\$0	\$14,000
Plant & Equipment Total			\$146,400	\$0	\$0	\$117,400	\$29,000	\$13,000	\$16,000
Furniture & Equipment									
A20	E04606	Network Hardware Renewal CapEx	\$16,000	IT Strategy YR3 - \$16K Desktop hardware upgrade to remaining aged desktops incl WIN7 spec.		\$16,000			
Furniture & Equipment Total			\$16,000	\$0	\$0	\$16,000	\$0	\$0	\$0
Infrastructure Assets									
A80	E06630	Inf - Parks - Ulrich Park - CapEx	\$105,700	Ulrich Park Playground replacement to meet design guidelines. (Supervision \$5700, External costs \$100000)		\$105,700			
A80	E11634	Inf. Other - Plympton Steps	\$256,800	Upgrade of Plympton Steps & Kitson Park Precinct (Supervision \$13800, External costs \$243000)		\$256,800			
A80	E11640	Inf - Playground Equipment - John Tonkin Park CapEx	\$158,500	John Tonkin Park Playground replacement to meet design guidelines (Supervision \$8500, External costs \$150000)		\$158,500			
A80	E11668	Inf. - Parks - History Plaques - Various Locations	\$6,300	Install comemorative plaques to Parks/Reserves that are absent eg Lee Park (Cr Fred Lee), Glasson Parks etc, and provide maintenance to existing plaques eg Locke Park plaque at gazebo. To promote knowledge of historical events and people and pay homage to those who have made a noteable contribution to the town. Works est \$3K per park. (Supervision \$300, External costs \$6000)		\$6,300			
A80	E11685	Acquisition of Public Art (Outdoor Sculpture) - CapEx - O	\$70,100	Acquisition & Instalation of Public Art, allowing 40% of purchase for instalation. (Supervision \$3800, External costs \$66300)		\$70,100			
A80	E11687	Inf - Swimming Areas - Foreshore Erosion Control - CapE	\$367,700	Swan River foreshore erosion control; Installation of Reno mattresses, detailed design, sand nourishment (incl delivery, application), fencing, revegetation. \$209K of funding came from Tramway Trust. (Supervision \$19700, External costs \$348000)		\$367,700			
A80	E11688	Inf - Parks - I G Handcock Playground - CapEx	\$21,100	IG Handcock playground , tidy up of play ground area, signage, seating, landscaping. (Supervision \$1100, External costs \$20000)		\$21,100			
A80	E11689	Inf - Bore Pump - Bowling Club - CapEx	\$52,800	Bore Pump Renewal located at Depot. (Supervision \$2800, External costs \$50000)		\$52,800			

Off	COA	Description	2014/15 Budget	Details	Grant /Other	Reserve	Sale Proceeds	WDV	Profit (Loss)
Infrastructure Assets (continued)									
A80	E12626	Inf - Footpath - Fletcher St South Side (Allen to Dalgetty)	\$21,000	Footpath Renewal - Fletcher St south side (Allen to Dalgetty). (Supervision \$1000, Internal costs \$1500, external \$18500)		\$21,000			
A80	E12681	Inf - Car Parking - New/Upgrade Plympton	\$136,000	Plympton Parking and Access Study - contingency to Implement Recommendations from the study. Funded by T538 Developer Contribution I12087. (Supervision \$7300, External costs \$128700)	\$136,000	\$0			
A80	E12699	Inf - Footpath - Canning H'Way Various Sections - CapEx	\$112,700	Footpath Renewal - Canning Hwy various locations on existing chip seal. (Supervision \$5700, Internal costs \$7000, external \$100000)		\$112,700			
A80	E12722	Inf - Footpath - Hubble St (George to Canning) CapEx	\$49,800	Plympton Precinct footpath program Hubble (George to Canning). (Supervision \$2300, Internal costs \$7500, external \$40000)		\$49,800			
A80	E12724	Inf - Roads - Alcester St - Asphalt Resurfacing	\$15,800	Road Resurfacing - Alcester St (Preston Pt to Staton) 30mm Asphalt. (Supervision \$800, Internal costs \$500, external \$14500)		\$15,800			
A80	E12731	Inf - Roads - Salvado Rd Resurfacing - CapEx	\$15,800	Road Resurfacing - Salvado Rd Asphalt 30mm. (Supervision \$3300, Internal costs \$1500, External \$14500)		\$15,800			
A80	E12732	Inf - Roads - Parry Ave Resurfacing - CapEx	\$10,500	Road Resurfacing - Parry Ave Asphalt 30mm. (Supervision \$500, Internal costs \$500, External \$9500)		\$10,500			
A80	E12733	Inf - Roads - Locke Cres Resurface (Habgood to Woodhouse)	\$84,400	Road Resurfacing - Locke Cres (Habgood to Woodhouse) Asphalt 30mm. (Supervision \$4400, Internal costs \$1500, External \$78500)		\$84,400			
A80	E12734	Inf - Roads - Hubble St Resurfacing (Marmion to Canning)	\$63,300	Road Resurfacing - Hubble St (Marmion to Canning) Asphalt 30mm. (Supervision \$3300, Internal costs \$1500, External \$58500)		\$63,300			
A80	E12735	Inf - Footpath - Glyde St (George to Canning) CapEx	\$120,700	Footpath & Kerb Plympton Precinct - Glyde St both sides (George to Canning). (Supervision \$5700, Internal costs \$15100, External \$99900)		\$120,700			
A80	E12736	Inf - Footpath - Duke St (George to Marmion) CapEx	\$178,500	Footpath & Kerb Plympton Precinct - Duke St both sides (George to Marmion). (Supervision \$8500, Internal costs \$20000, External \$150000)		\$178,500			
Infrastructure Assets Total			\$1,847,500		\$136,000	\$1,711,500	\$0	\$0	\$0
Total All Capital Works			\$2,675,100		\$136,000	\$2,510,100	\$29,000	\$13,000	\$16,000

SCHEDULE OF FEES AND CHARGES 2013-2014

Description of Fee or Charge	Legislation	Details	2014/2015 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
GENERAL PURPOSE FUNDING					
RATES					
Instalment Fee - per instalment	LGA 1995		15.00	Exempt	15.00
Rate Enquiry Fee	LGA 1995	Per Written Enquiry	50.00	Exempt	50.00
Orders & Requisitions	LGA 1995	Per Application	62.00	Exempt	62.00
Combined Enquiry	LGA 1995	Per Application	100.00	Exempt	100.00
Ownership enquiry		Per property	11.82	1.18	13.00
Rates - Special Arrangements to Pay	LGA 1995	Per Application	44.00	Exempt	44.00
GOVERNANCE					
General Administration					
Sale of Electoral Rolls	LGA 1995	Per Copy	56.36	5.64	62.00
Sale of Street listings		Per Copy	172.73	17.27	190.00
Photocopying					
- General Public - A4 Sheets	LGA 1995	Per Copy	0.77	0.08	0.85
- General Public - A3 Sheets	LGA 1995	Per Copy	1.55	0.15	1.70
- Community & Organisations - A4 Sheets	LGA 1995	Per Copy	0.41	0.04	0.45
- Community & Organisations - A3 Sheets	LGA 1995	Per Copy	0.77	0.08	0.85
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	25.91	2.59	28.50
This is East Fremantle		Each	10.45	1.05	11.50
Trust Account Management Fee	LGA 1995				
Administration charge for holding funds in Trust		Each and every Deposit	5.45	0.55	6.00
- Lessor of the monthly Fee or the interest earned.					
LAW, ORDER & PUBLIC SAFETY					
Dog Impounding fees - Poundage	Dog Act 1976	Initial Cost	78.00	Exempt	78.00
Dog Impounding fees - Sustenance	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		218.18	21.82	240.00
HEALTH					
Health					
Community Mid Wifery - Rental	LGA 1995				Market Rental
Bee Keeping - Application		Per Application	112.73	11.27	124.00
Stall Holders permit application fee / renewal		Per Application	147.27	14.73	162.00
Trading in Public Places - Application fee		Per Application	73.64	7.36	81.00
Trading in Public Places - Per Day fee		Per day	44.55	4.45	49.00
Outdoor Eating Area permit - Application fee	LGA 1995	Per Application	246.36	24.64	271.00
Outdoor Eating Area permit - Annual fee		Per sq mtr	25.45	2.55	28.00
Food Hygiene & Safety course		Per Applicant	35.45	3.55	39.00
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
EDUCATION & WELFARE					
Community Care Services					
Community Bus Use	LGA 1995		63.64	6.36	70.00
Metro Area - Full Day - plus Fuel		Per Hour	7.27	0.73	8.00
Social Support		Per Occasion (small group)	7.27	0.73	8.00
Social Support		Per Hour	7.27	0.73	8.00
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

SCHEDULE OF FEES AND CHARGES 2013-2014

Description of Fee or Charge	Legislation	Details	2014/2015 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
COMMUNITY AMENITIES					
Sanitation					
Refuse & Recycling Service - 2 MGB's Weekly	WARR Act 2007	Per MGB per Annum	409.09	40.91	450.00
Refuse Service - Additional per MGB	WARR Act 2007	Per MGB per Annum	204.55	20.45	225.00
Refuse Service - Additional per MGB - 240 lt cart	WARR Act 2007	Per 240 ltr cart/collect	6.82	0.68	7.50
Recycling Service - Additional per MGB		Per MGB per Annum	204.55	20.45	225.00
Recycling Service - Additional per MGB - 240 lt cart		Per 240 ltr cart/collect	6.82	0.68	7.50
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	Subsidised	85.45	8.55	94.00
Other Sanitation					
Sale of 150 Litre Compost Bins	LGA 1995	Subsidised	20.00	2.00	22.00
Sale of Worm Cafe	LGA 1995	Subsidised	51.82	5.18	57.00
Sale of Worm Farm Wheelie Bins	LGA 1995	Subsidised	95.45	9.55	105.00
Community Amenities					
Room Hire (Casual) - Community Groups	LGA 1995	Per Day	55.45	5.55	61.00
Room Hire (Sumpton Green) - Private eg Childrens Parties	LGA 1995	Per Day	32.73	3.27	36.00
Room Bond (Casual) - Private & Community Groups	LGA 1995		270.00		270.00
Application for Non-Compliance Noise Event	Envir. Prot. Act 19	Per Application	627.27	62.73	690.00
Registration of new Lodging Houses	Health Act 1911	Per Application	254.55	25.45	280.00
Renewal of registration of existing Lodging Houses	Health Act 1911	Per Application	281.82	28.18	310.00
Permits					
Outdoor Eating Area Fee	LGA 1995	Application	197.27	19.73	217.00
		Licence Fee/ sq.metre	15.45	1.55	17.00
Town Planning Administration fees					
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			
General Planning and Development Fees					
Advertising/Public Comment:	P & D Act 2005	Actual cost (inc GST) + Administration Fee	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 Clearance	P & D Act 2005				
(a) not more than 5 lots		Per Lot	73.00	Exempt	73.00
(b) more than 5 but less than 195 lots		Per Lot for first 5 Lots and Per Lot thereafter	73.00	Exempt	73.00
			35.00	Exempt	35.00
(c) more than 195 lots			7393.00	Exempt	7,393.00
Amended Application	P & D Act 2005				
Minor		30% of applicable fee (Min. \$135)	Variable	Exempt	Variable
Major		50% of applicable fee (Min. \$135)	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
Signage Application					
Application for Planning Approval	P & D Act 2005	Per application	147.00	Exempt	147.00

SCHEDULE OF FEES AND CHARGES 2013-2014

Description of Fee or Charge	Legislation	Details	2014/2015 Fees		
			GST(excl) \$	GST \$	GST (Incl) \$
Town Planning Administration fees (cont.)					
Miscellaneous Planning Fees					
Application for change of street number	P & D Act 2005				
Heritage assessment					
Property Settlement Questionnaire / Written Planning Advice/Zoning Certificate			104.55	10.45	115.00
T P Scheme No. 3 Text and Map		Actual cost (inc GST)			Cost
T P Scheme No. 3 Map Only			66.36	6.64	73.00
Metro Region Scheme (MRS) Referral/Comment			62.73	6.27	69.00
Swan River Trust (SRT) Referral/Comment			15.91	1.59	17.50
Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)			120.00	12.00	132.00
Crossover Variation Application fee			120.00	12.00	132.00
Cash-in-lieu of Parking Space - Valuation			90.91	9.09	100.00
			260.00	26.00	286.00
		Actual cost (inc GST)			Cost
Scheme Amendments					
Application (includes advertising)	P & D Act 2005				
Documentation		Minimum	500.00	50.00	550.00
Documentation, Gazette and Formal Advertising		Actual cost (inc GST)			Cost
Other Miscellaneous	P & D Act 2005	Minimum	500.00	50.00	550.00
Application for change of Use					
Penalty if commenced prior to Approval (in addition to the application fee)			268.18	26.82	295.00
Home Occupation	P & D Act 2005		536.36	53.64	590.00
Application (includes Public Comment Fee)					
Penalty if commenced prior to Approval (in addition to the application fee)			222.00	Exempt	222.00
Application for Annual Renewal			444.00	Exempt	444.00
Application Penalty for Annual Renewal if approval has expired			73.00	Exempt	73.00
			144.00	Exempt	144.00
RECREATION & CULTURE					
Swimming Areas/beaches					
Mooring pen fees					
- Non-refundable application fee	LGA 1995		254.55	25.45	280.00
- 8 Metre Pens (deposit of \$1,750)	LGA 1995	Per annum	3190.91	319.09	3,510.00
- 10 Metre Pens (deposit of \$2,200)	LGA 1995	Per annum	3990.91	399.09	4,390.00
- 12 Metre Pens (deposit of \$2,630)	LGA 1995	Per annum	4781.82	478.18	5,260.00
- Casual Fees	LGA 1995	Per week	127.27	12.73	140.00
Replacement pens keys			59.09	5.91	65.00
Other Recreation & Culture					
General Reserve Hire Fees	LGA 1995				
- Per Day Fee /or \$35 per hour			386.36	38.64	425.00
- Per Half Day Fee (AM or PM)			195.45	19.55	215.00
- Changeroom Bond (refundable)			227.27	22.73	250.00
- Liquor Permit Fee			56.36	5.64	62.00
- Key Deposit (refundable)		Per key	56.36	5.64	62.00
Personal Trainers	LGA 1995				
- Application fee			50.00	5.00	55.00
- Annual licence fee			986.36	98.64	1,085.00
Photo Sessions/ Wedding Ceremonies/ Functions	LGA 1995				
Merv Cowan Reserve		Per event	140.91	14.09	155.00
John Tonkin Reserve		Per event	140.91	14.09	155.00
Locke Park		Per event	140.91	14.09	155.00
East Fremantle Football Oval	LGA 1995				
Lease Fees - estimate. Actual fee will be calculated per lease agreement		Per annum	1813.64	181.36	1,995.00
East Fremantle Bowling Club	LGA 1995				
Lease Fees - estimate. Actual fee will be calculated per lease agreement		Per annum	1813.64	181.36	1,995.00
East Fremantle Croquet Club	LGA 1995				
Ground fees - estimate. Actual fee will be calculated per lease agreement		Per annum	1813.64	181.36	1,995.00
East Fremantle Tennis Club - Rental per quarter estimate		Per quarter	1156.36	115.64	1,272.00
East Fremantle Tennis Club - Sinking Fund Contribution per quarter estimate	LGA 1995	Per quarter	290.00	29.00	319.00
1st Fremantle Sea Scouts	LGA 1995				
Lease Fees - estimate. Actual fee will be calculated per lease agreement		Per annum	622.73	62.27	685.00
1st Leeuwin Sea Scouts	LGA 1995				
Lease Fees - estimate. Actual fee will be calculated per lease agreement		Per annum	772.73	77.27	850.00
Zephyr Kiosk					
Lease Fees - estimate. Actual fee will be calculated per lease agreement			Market Rate	Yes	Market Rate
Henry Jeffrey Oval Junior Football Teams	LGA 1995				
- Match day use		Per player (for season)	14.09	1.41	15.50
- Training two (2) nights/week		Per season	477.27	47.73	525.00
East Fremantle Junior Cricket Teams	LGA 1995				
- Match day use		Per player (for season)	14.09	1.41	15.50
- Training two (2) nights/week		Per season	477.27	47.73	525.00
East Fremantle Seniors Cricket Teams	LGA 1995				
- Training use and Premises		Per season	595.45	59.55	655.00
- Match day & Training use		Per player (for season)	50.91	5.09	56.00
Other Recreation & Culture (continued)					
East Fremantle Lacrosse	LGA 1995				
- Training use and Premises		Per season	595.45	59.55	655.00
- Match day use - Juniors		Per player (for season)	14.09	1.41	15.50
- Match day use - Seniors		Per player (for season)	50.91	5.09	56.00
East Fremantle Soccer	LGA 1995				
- Training and Game Fees		Per season	595.45	59.55	655.00
- Per Player Fee - Juniors		Per player (for season)	14.09	1.41	15.50
- Per Player Fee - Seniors		Per player (for season)	50.91	5.09	56.00
Other Culture					
East Fremantle Festival					
Unpowered Stall	LGA 1995		73.64	7.36	81.00
Powered Stall	LGA 1995		147.27	14.73	162.00
East Fremantle Art Award - per entry	LGA 1995		24.55	2.45	27.00
Special Events Fees					
Use of Car Parking areas- Unlicensed- per m2	LGA 1995		20.91	2.09	23.00
Use of Car Parking areas- Licenced- per m2	LGA 1995		32.73	3.27	36.00
Left Bank Special Event Fee	LGA 1995		3063.64	306.36	3,370.00
On-call Ranger Fee - per 8 hours		Per event	468.18	46.82	515.00

SCHEDULE OF FEES AND CHARGES 2013-2014

Description of Fee or Charge	Legislation	Details	2014/2015 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
TRANSPORT					
Transport					
Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction					
Reinstatement Inspection fees	LGA 1995	Per hour	56.36	5.64	62.00
Reinstatement Works - Minimum Charge	LGA 1995		359.09	35.91	395.00
Laterite Path & Black Asphalt Crossover per m ²	LGA 1995		118.18	11.82	130.00
Concrete Path & Black Asphalt Crossover per m ²	LGA 1995		122.73	12.27	135.00
Concrete Path & Brick Paved Crossover per m ²	LGA 1995		140.91	14.09	155.00
Recoverable Works - Cost plus 25% profit to administration fee					
Parking Facilities					
Vehicle Impounding Fee	LGA 1995	Initial cost	218.18	21.82	240.00
Vehicle Impounding Fee		Per day thereafter	34.55	3.45	38.00
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 other than Launching Ramp.	LGA 1995	Per hour	1.82	0.18	2.00
			14.70	Exempt	14.70
Reminder Letter and Final Notice Fee (28 Days)		Each	39.09	3.91	43.00
Resident Boat owners Annual Parking permit No1 Car Park		Each	39.09	3.91	43.00
Skip Bin Permits		Each	10.00	1.00	11.00
Skip Bin Permits - Extension		Each	39.09	3.91	43.00
Jetty A mooring permits		Each	39.09	3.91	43.00
Sea container placement permits		Each	39.09	3.91	43.00
ECONOMIC SERVICES					
Building Fees					
Based on valuation of new building or improvements - Minimum \$92.00	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 \$20,000 inc 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 - Minimum \$92.00	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 General Regulations 1996	\$0.20 per sq m floor space + GST (min \$110)		Variable	Yes	Variable
Pool inspection annual fee - 4 Yearly Statutory inspection	LG (Misc Prov.) Act 1960		12.73	1.27	14.00
Pool inspection fee - Request for inspection	LGA 1995		50.91	5.09	56.00