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# TOWN OF EAST FREMANTLE

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## **2012/2013 BUDGET**

Adopted 21<sup>st</sup> August 2012



## Mayoral Message

I am pleased to introduce the 2012/13 Council budget to the ratepayers and residents of the Town.

In this 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, and funding provided for a number of new capital works.

Rates have increased by 5% this year, largely in response to higher charges; such as electricity, water, waste disposal charges, wages and insurance premiums, which Council has had to absorb. The 5% rate increase is significantly lower than a number of other metropolitan local governments and is considered the minimum increase necessary to maintain the long-term financial viability of the Town.

The budget for 2012/13 is a continuation of the directions applied in the 2011/12 budget which was in accordance with the Town's *Plan for the Future of the District 2010/11–2019/20*; and initiatives and key projects commenced under the Town's Strategic Plan

This year will see the commencement of an integrated strategic planning process, which will include the production of a community plan, corporate business plan, long term financial plan, workforce plan and asset management plans.

For 2012/13 the total operating and capital budget is \$12,171,000 as shown below:

Operating budget	\$ 7,583,000
Capital budget	\$ 4,588,000
Total	\$12,171,000

### Operating Budget

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

Services include rubbish collection, recycling, road repair, footpaths, cycleways, car parks, traffic management, bus shelters, foreshore maintenance, drainage, street lighting, verge maintenance, street cleaning, street trees and tree watering, graffiti removal, parks and gardens maintenance, playgrounds, barbeques, East Fremantle/Fremantle lending library, launching ramp, mooring pens, sporting and recreational facilities, home and community

care services, community organisations such as Glyde-In, and events such as the East Fremantle Festival.

The operating projects planned for 2012/13 include completion of the review of the Town Planning Scheme, completion and implementation of Residential Design Guidelines, review and expansion of the Municipal Heritage List, progression of the East Fremantle Oval Master Plan, turf renovations at Wauhop Park, Preston Point Cricket/Lacrosse Oval and East Fremantle Oval, a major reticulation upgrade at Glasson park, an anti-graffiti project for three bus stops on Marmion Street, native plant subsidies at APACE, an e-waste verge collection and bi-monthly Living Smart workshops on waste reduction.

In accordance with the Town's commitment to improving environmental sustainability, Council will increase recycling collections from fortnightly to weekly and continue to provide three free green waste collections and one general verge waste collection (including e-waste) during 2012/13. As a member of the South Metropolitan Regional Council (SMRC), we will also provide a free tip pass, which can be used at Henderson Waste Recovery Park or the Regional Resource Recovery Centre (RRRC), which will accept green waste. The SMRC diverts waste from landfill and saves greenhouse gas emissions.

#### Capital Budget

The Town will be carrying out an extensive capital works program during the 2012/13 financial year totalling \$4,588,000. This capital program is exciting and will see a number of the Town's assets improved during 2012/13.

Major projects include:

• Leeuwin boat ramp & car park upgrade	\$1,160,000
• Plympton footpaths program Year 2	\$355,000
• Preston Point Road/Pier Street roundabout	\$304,000
• Town Hall heritage restoration	\$289,000
• Old Police Station heritage restoration	\$100,000
• Plympton Parking programme	\$126,000
• King Street asphalt resurfacing	\$45,000
• Alcester Street asphalt resurfacing	\$16,000
• Glasson Park playground upgrade	\$120,000
• John Tonkin Park playground equipment	\$53,000
• Fletcher Street drainage upgrade	\$105,000
• East Fremantle Tennis Court renewal	\$58,000
• Plympton steps and Kitson Park conservation works	\$47,000
• Wauhop Park lights upgrade	\$35,000
• Richmond Raceway park lighting	\$20,000
• Adult exercise equipment	\$26,000

If you would like to discuss any aspects of the budget, you can contact myself or your local ward councillor.

Finally, I would like to acknowledge the commitment of the elected members and the dedication of the Chief Executive Officer and his staff in their service to the Town.

**Mayor Alan Ferris**



# *Mayor & Councillors*

## **Mayor 2009-2013**

**Mayor Alan Ferris 9339 0595**  
1 Polo Way  
East Fremantle WA 6158  
[mayor.ferris@eastfremantle.wa.gov.au](mailto:mayor.ferris@eastfremantle.wa.gov.au)

## **Councillors 2009-2013**

### ***Plympton Ward***

**Cr Robert Lilleyman 9339 7846**  
4 Polo Way  
East Fremantle WA 6158  
[cr.lilleyman@eastfremantle.wa.gov.au](mailto:cr.lilleyman@eastfremantle.wa.gov.au)

### ***Preston Point Ward***

**Cr Alex Wilson 9339 1156**  
46 Locke Crescent  
East Fremantle WA 6158  
[cr.wilson@eastfremantle.wa.gov.au](mailto:cr.wilson@eastfremantle.wa.gov.au)

### ***Richmond Ward***

**Cr Richard Olson 9339 6681**  
4/46 Alexandra Road  
East Fremantle WA 6158  
[cr.olson@eastfremantle.wa.gov.au](mailto:cr.olson@eastfremantle.wa.gov.au)

### ***Woodside Ward***

**Cr Dean Nardi 9339 5632**  
120 Marmion Street  
East Fremantle WA 6158  
[cr.nardi@eastfremantle.wa.gov.au](mailto:cr.nardi@eastfremantle.wa.gov.au)

## **2011-2015**

**Cr Siân Martin 9339 3950**  
16 Sewell Street  
East Fremantle WA 6158  
[cr.martin@eastfremantle.wa.gov.au](mailto:cr.martin@eastfremantle.wa.gov.au)

**Cr Barry de Jong 9438 1516**  
2 Chauncy Street  
East Fremantle WA 6158  
[cr.dejong@eastfremantle.wa.gov.au](mailto:cr.dejong@eastfremantle.wa.gov.au)

**Cr Cliff Collinson 9339 6452**  
48 King Street  
East Fremantle WA 6158  
[cr.collinson@eastfremantle.wa.gov.au](mailto:cr.collinson@eastfremantle.wa.gov.au)

**Cr Maria Rico 9339 4413**  
11 Petra Street  
East Fremantle WA 6158  
[cr.rico@eastfremantle.wa.gov.au](mailto:cr.rico@eastfremantle.wa.gov.au)

**TOWN OF EAST FREMANTLE  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE</b>				
Rates	8	5,712,000	5,408,998	5,371,774
Operating Grants, Subsidies and Contributions		822,100	887,838	824,581
Fees and Charges	11	1,029,600	1,481,337	1,077,478
Interest Earnings	2(a)	326,700	383,976	240,000
Other Revenue		109,200	139,390	57,292
		<u>7,999,600</u>	<u>8,301,539</u>	<u>7,571,125</u>
<b>EXPENSES</b>				
Employee Costs		(2,495,600)	(2,360,849)	(2,743,512)
Materials and Contracts		(3,540,950)	(3,544,538)	(3,102,621)
Utility Charges		(355,150)	(344,253)	(293,510)
Depreciation	2(a)	(795,500)	(803,950)	(695,471)
Interest Expenses	2(a)	(19,220)	(28,060)	-28,592
Insurance Expenses		(270,400)	(239,275)	(221,140)
Other Expenditure		(106,000)	(158,902)	(102,000)
		<u>(7,582,820)</u>	<u>(7,479,827)</u>	<u>(7,186,846)</u>
Non-Operating Grants, Subsidies and Contributions		1,050,000	433,044	993,776
Profit on Asset Disposals	4	49,000	73,019	48,559
Loss on Asset Disposals	4	0	(19,094)	(2,063)
<b>NET RESULT</b>		<b>1,515,780</b>	<b>1,308,681</b>	<b>1,424,551</b>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>1,515,780</u></b>	<b><u>1,308,681</u></b>	<b><u>1,424,551</u></b>

**Notes:** Fair value adjustments to financial assets at fair value through profit or loss and Other Comprehensive Income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

It is anticipated, in all instances, any other comprehensive income 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 2013**

NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>			
Governance	21,400	50,704	15,200
General Purpose Funding	6,194,400	6,049,590	5,921,073
Law, Order, Public Safety	18,800	34,729	18,300
Health	8,300	23,167	25,640
Education and Welfare	683,400	691,676	603,130
Housing	74,600	73,629	70,720
Community Amenities	226,300	187,273	189,543
Recreation and Culture	283,800	251,228	275,497
Transport	302,700	388,103	267,200
Economic Services	134,900	162,673	158,730
Other Property and Services	51,000	406,366	51,200
	<u>7,999,600</u>	<u>8,319,138</u>	<u>7,596,233</u>
<b>EXPENSES EXCLUDING</b>			
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>			
Governance	(682,500)	(572,018)	(669,698)
General Purpose Funding	(225,700)	(178,594)	(228,839)
Law, Order, Public Safety	(169,700)	(140,322)	(161,060)
Health	(147,900)	(99,755)	(129,346)
Education and Welfare	(796,750)	(815,315)	(698,462)
Housing	(47,500)	(45,512)	(29,210)
Community Amenities	(2,092,100)	(1,880,971)	(1,955,785)
Recreation & Culture	(1,568,100)	(1,374,320)	(1,372,104)
Transport	(1,547,800)	(1,780,578)	(1,674,189)
Economic Services	(190,600)	(190,321)	(176,069)
Other Property and Services	(94,950)	(391,660)	(88,600)
	<u>(7,563,600)</u>	<u>(7,469,366)</u>	<u>(7,183,362)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>			
Governance	(4,780)	(6,293)	(6,306)
Community Amenities	(900)	(1,365)	(1,365)
Recreation & Culture	(4,320)	(6,542)	(6,658)
Transport	(9,220)	(13,860)	(14,263)
	<u>(19,220)</u>	<u>(28,060)</u>	<u>(28,592)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
Education and Welfare	0	157,330	120,000
Community Amenities	13,000	0	0
Recreation & Culture	825,000	0	527,500
Transport	212,000	275,714	346,276
	<u>1,050,000</u>	<u>433,044</u>	<u>993,776</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>			
Governance	2,000	9,049	(2,063)
Law, Order, Public Safety	0	2,002	3,894
Health	0	1,223	1,810
Education and Welfare	0	(1,497)	0
Community Amenities	1,000	0	0
Recreation & Culture	39,000	39,837	38,483
Transport	7,000	0	3,000
Economic Services	0	3,311	1,372
	<u>49,000</u>	<u>53,925</u>	<u>46,496</u>
<b>NET RESULT</b>	<u>1,515,780</u>	<u>1,308,681</u>	<u>1,424,551</u>
Other Comprehensive Income	0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	<u>1,515,780</u>	<u>1,308,681</u>	<u>1,424,551</u>

**TOWN OF EAST FREMANTLE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		5,712,000	5,393,233	5,371,774
Operating Grants, Subsidies and Contributions		822,100	887,838	824,581
Fees and Charges		1,054,600	1,194,999	1,077,478
Interest Earnings		326,700	383,976	240,000
Goods and Services Tax		291,000	584,625	0
Other		60,200	187,400	57,292
		<u>8,266,600</u>	<u>8,632,071</u>	<u>7,571,125</u>
<b>Payments</b>				
Employee Costs		(2,495,600)	(2,308,097)	(2,743,512)
Materials and Contracts		(3,527,470)	(3,531,528)	(3,102,621)
Utility Charges		(355,150)	(344,253)	(293,510)
Insurance Expenses		(270,400)	(239,275)	(221,140)
Interest Expenses		(19,220)	(28,060)	(28,592)
Goods and Services Tax		(242,000)	(213,794)	0
Other		(106,000)	(158,902)	(102,000)
		<u>(7,015,840)</u>	<u>(6,823,909)</u>	<u>(6,491,375)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,250,760</u>	<u>1,808,162</u>	<u>1,079,750</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	3	(2,043,000)	(834,870)	(2,112,950)
Payments for Construction of Infrastructure	3	(2,544,700)	(1,312,023)	(2,500,978)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,050,000	433,044	993,776
Proceeds from Sale of Plant & Equipment	4	87,000	152,034	149,000
<b>Net Cash Used in Investing Activities</b>		<u>(3,450,700)</u>	<u>(1,561,815)</u>	<u>(3,471,152)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(152,430)	(143,067)	(143,067)
Proceeds from Self Supporting Loans		4,770	4,490	0
Proceeds from New Debentures	5	1,200,000	0	1,200,000
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>1,052,340</u>	<u>(138,577)</u>	<u>1,056,933</u>
<b>Net Increase (Decrease) in Cash Held</b>		(1,147,600)	107,770	(1,334,469)
Cash at Beginning of Year		3,605,453	3,497,683	4,017,353
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>2,457,853</u></u>	<u><u>3,605,453</u></u>	<u><u>2,682,884</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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>REVENUES</b>	1,2			
Governance		23,400	59,753	15,200
General Purpose Funding		482,400	640,592	549,299
Law, Order, Public Safety		18,800	36,731	22,194
Health		8,300	24,390	27,450
Education and Welfare		683,400	849,006	723,130
Housing		74,600	73,629	70,720
Community Amenities		240,300	187,273	189,543
Recreation and Culture		1,147,800	291,065	841,480
Transport		521,700	663,817	616,476
Economic Services		134,900	165,984	160,102
Other Property and Services		51,000	406,364	51,200
		<u>3,386,600</u>	<u>3,398,604</u>	<u>3,266,794</u>
<b>EXPENSES</b>	1,2			
Governance		(687,280)	(578,311)	(678,067)
General Purpose Funding		(225,700)	(178,594)	(228,839)
Law, Order, Public Safety		(169,700)	(140,322)	(161,060)
Health		(147,900)	(99,755)	(129,346)
Education and Welfare		(796,750)	(816,812)	(698,462)
Housing		(47,500)	(45,512)	(29,210)
Community Amenities		(2,093,000)	(1,882,335)	(1,957,150)
Recreation & Culture		(1,572,420)	(1,380,861)	(1,378,762)
Transport		(1,557,020)	(1,794,438)	(1,688,451)
Economic Services		(190,600)	(190,321)	(176,069)
Other Property and Services		(94,950)	(391,660)	(88,600)
		<u>(7,582,820)</u>	<u>(7,498,921)</u>	<u>(7,214,016)</u>
<b>Net Operating Result Excluding Rates</b>		(4,196,220)	(4,100,317)	(3,947,222)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(49,000)	(53,925)	(46,496)
Accrued (Income) / Expenses			6,155	
Depreciation on Assets	2(a)	795,500	803,950	695,471
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(1,707,000)	(173,930)	(1,627,500)
Purchase Infrastructure Assets - Roads	3	(2,185,400)	(1,091,885)	(2,374,121)
Purchase Infrastructure Assets - Parks	3	(359,300)	(220,138)	(126,857)
Purchase Plant and Equipment	3	(226,000)	(660,939)	(477,450)
Purchase Furniture and Equipment	3	(110,000)	0	(8,000)
Proceeds from Disposal of Assets	4	87,000	152,034	149,000
Repayment of Debentures	5	(152,430)	(143,067)	(143,067)
Proceeds from New Debentures	5	1,200,000	0	1,200,000
Self-Supporting Loan Principal Income		4,770	4,490	0
Transfers to Reserves (Restricted Assets)	6	(1,172,100)	(1,059,713)	(228,444)
Transfers from Reserves (Restricted Assets)	6	2,251,700	719,000	897,950
<b>Add</b> Estimated Surplus/(Deficit) July 1 B/Fwd	7	167,000	576,287	664,962
<b>Less</b> Estimated Surplus/(Deficit) June 30 C/Fwd	7	60,520	167,000	0
<b>Amount Required to be Raised from Rates</b>	8	<u>(5,712,000)</u>	<u>(5,408,998)</u>	<u>(5,371,774)</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 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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.

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.

**(b) 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, but a separate statement of those monies appears at Note 16 to 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.

**(c) 2011/12 Actual Balances**

Balances shown in this budget as 2011/12 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(d) Rounding Off Figures**

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

**(e) 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.

**(f) Goods and Services Tax**

Revenues, expenses and assets capitalised are stated net of any GST recoverable.

Receivables and payables in the statement of financial position are stated inclusive of applicable GST. 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.

**(g) 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.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(h) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less 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.

**(i) Trade and Other Receivables**

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

**(j) 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 purchased 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 Finance costs and holding charges incurred after development is completed are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

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

**(k) Fixed Assets**

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

***Initial Recognition***

All assets are initially recognised at cost. 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.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(k) Fixed Assets (Continued)**

***Revaluation***

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

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.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

***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.

***Depreciation of Non-Current Assets***

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(k) Fixed Assets (Continued)**

**Depreciation of Non-Current Assets (Continued)**

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	40 years (2.5%)
IT Equipment	5 years (20%)
Furniture and Equipment	10 years (10%)
Plant and Equipment - Heavy Fleet	8 years (12.5%)
Plant and Equipment - Light Fleet	5 years (20%)
Plant and Equipment - Other	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 the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

***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 2013**

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

**(I) 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.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

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;
- (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; and
- (d) less any reduction for impairment.

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 exactly 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.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

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

**Classification and Subsequent Measurement (Continued)**

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

*(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.

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

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments 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.

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.

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 financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

**Impairment**

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(l) Financial Instruments (Continued)**

***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.

**(m) Impairment**

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). 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.

**(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 and are usually paid within 30 days of recognition.

**(o) Employee Benefits**

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for the benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

**(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.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(q) Provisions**

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result; and
- c) 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.

**(u) Budget Actual Balances Disclosure**

Balances disclosed in the budget as "Actual" are forecast at the time of budget preparation, therefore results are unaudited and may be subject to further end of year adjustments.

**(v) Current Position Determination**

Budgets are prepared assuming an estimated carried forward position ; however surplus estimates are not relied upon as a source of funding until certain. This assumption allows for consistent budgeting from year to year, matching revenues generated with allocations and facilitates consistent long term financial planning.



**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
<b>(i) Charging as Expenses:</b>			
<b>Auditors Remuneration</b>			
Audit Services	16,000	14,000	13,800
Other Services	4,000	3,355	5,200
	<u>20,000</u>	<u>17,355</u>	<u>19,000</u>
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	44,700	44,311	49,000
Law, Order, Public Safety	0	0	1,600
Health	1,300	1,258	1,241
Education and Welfare	64,500	69,820	27,000
Housing	11,000	10,974	11,500
Community Amenities	42,700	42,602	46,030
Recreation and Culture	237,600	238,295	246,100
Transport	272,300	273,622	225,000
Other Property and Services	121,400	123,068	88,000
	<u>795,500</u>	<u>803,950</u>	<u>695,471</u>
<b><u>By Class</u></b>			
Land and Buildings	284,500	287,485	267,490
Furniture and Equipment	17,300	17,473	21,571
Plant and Equipment	168,800	170,567	133,530
Infrastructure	324,900	328,425	272,880
	<u>795,500</u>	<u>803,950</u>	<u>695,471</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures ( <i>refer note 5(a)</i> )	19,220	28,060	28,592
	<u>19,220</u>	<u>28,060</u>	<u>28,592</u>
<b>(ii) Crediting as Revenues:</b>			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	124,000	147,639	65,000
- Other Funds	150,000	179,578	175,000
Other Interest Revenue ( <i>refer note 13</i> )	52,700	56,759	
	<u>326,700</u>	<u>383,976</u>	<u>240,000</u>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

**(b) Statement of Objective**

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

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

**GOVERNANCE**

Objective: To provide a decision making process for the efficient allocation of scarce resources  
Activities: Administration and operation of facilities and services to members of Council.  
Other costs that relate to the tasks of 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 the earning of Interest.

**LAW, ORDER, PUBLIC SAFETY**

Objective: To provide Bushfire Prevention Services and Animal ( Dog ) Control services.  
Activities: Supervision, Enforcement of Bushfire Act and Dog Act.

**HEALTH**

Objective: To provide an operational framework for good community health in conjunction with the Health Department of W.A.  
Activities: Health Inspection Services regarding food quality, pest control etc and the provision of Doctor and Dental Surgery facilities and Child Health Clinics.

**EDUCATION AND WELFARE**

Objective: to provide assistance to senior citizens welfare and home and community care, and the provision of services including meals on wheels

**HOUSING**

Objective: Help to ensure that adequate housing is available to staff and the community.  
Activities: Provision and maintenance of 5 rental properties

**COMMUNITY AMENITIES**

Objective: To provide community amenities and other infrastructure as required by the community.  
Activities: Rubbish Collection and Disposal, maintenance of Rubbish Tips and recycling, administration of Town Planning Schemes for the Town including provision of residential, commercial and Townscape facilities.

**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, sport pavilions and the joint operation of the City of Fremantle Library.

**TRANSPORT**

Objective: To provide effective and efficient transport infrastructure to the community.  
Activities: Construction and maintenance of streets, roads, bridges; the cleaning and lighting of streets;

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

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

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

**ECONOMIC SERVICES**

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

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

**OTHER PROPERTY & SERVICES**

Objective: To provide other services etc, not elsewhere included.

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 2013**

<b>3. ACQUISITION OF ASSETS</b>	<b>2012/13 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
Governance	1,713,000
Health	22,000
Housing	52,000
Community Amenities	1,183,500
Recreation and Culture	548,300
Transport	1,068,900
	<b><u><u>4,587,700</u></u></b>
<b><u>By Class</u></b>	
Land and Buildings	1,707,000
Infrastructure Assets - Roads	2,185,400
Infrastructure Assets - Parks and Ovals	359,300
Plant and Equipment	226,000
Furniture and Equipment	110,000
	<b><u><u>4,587,700</u></u></b>

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

- Schedule of Capital Expenditure Projects

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2012/13 BUDGET \$</b>	<b>2012/13 BUDGET \$</b>	<b>2012/13 BUDGET \$</b>
Governance	13,000	15,000	2,000
Town Planning	16,000	17,000	1,000
Recreation & Culture	3,000	42,000	39,000
Transport	6,000	13,000	7,000
	<b>38,000</b>	<b>87,000</b>	<b>49,000</b>

<b><u>By Class</u></b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2012/13 BUDGET \$</b>	<b>2012/13 BUDGET \$</b>	<b>2012/13 BUDGET \$</b>
Plant & Equipment	38,000	87,000	49,000
	<b>38,000</b>	<b>87,000</b>	<b>49,000</b>

**Summary**

	<b>2012/13 BUDGET \$</b>
Profit on Asset Disposals	49,000
Loss on Asset Disposals	0
	<b><u>49,000</u></b>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$
<b>Administration</b>										
Organisational Reform - 179	7.11%	27/06/2015	72,799		22,590	21,067	50,209	72,799	4,780	6,293
<b>Community Amenities</b>										
George Street Upgrade - 173	6.85%	30/06/2014	14,864		7,180	6,714	7,684	14,864	900	1,365
<b>Recreation &amp; Culture</b>										
East Fremantle Bowling Club* - 167	6.12%	29/07/2013	7,263		4,770	4,490	2,493	7,263	370	536
Foreshore/Landscaping - 169	6.85%	30/06/2014	27,747		13,410	12,533	14,337	27,747	1,670	2,548
Playground Equipment - 171	6.85%	30/06/2014	15,855		7,660	7,162	8,195	15,855	960	1,456
Automatic Reticulation - 175	6.85%	30/06/2014	21,801		10,530	9,847	11,271	21,801	1,320	2,002
<b>Transport</b>										
Footpath Construction - 168	6.85%	30/06/2014	29,729		14,360	13,428	15,369	29,729	1,790	2,730
Construction Works - 170	6.85%	30/06/2014	13,477		6,510	6,088	6,967	13,477	810	1,238
Local Area Traffic Management - 174	6.85%	30/06/2014	9,910		4,790	4,476	5,120	9,910	600	910
Road & Footpath Construction - 178	7.11%	27/06/2015	43,679		13,560	12,640	30,119	43,679	2,870	3,776
Road & Footpath Construction - 182	4.96%	13/06/2013	24,720		24,720	23,530	0	24,720	770	1,906
Road & Footpath Construction - 184	5.88%	22/03/2014	46,030		22,350	21,092	23,680	46,030	2,380	3,300
<b>Other Property</b>										
Purchase Historical Building - New				1,200,000	0		1,200,000		0	
	1	501,746	327,874	1,200,000	152,430	143,067	1,375,444	327,874	19,220	28,060

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 2013**

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

**(b) New Debentures - 2012/13**

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
	Budget							
Purchase of Building	1,200,000	WATC	Princ & Int	20	0	5	1,200,000	0

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2012 nor is it expected to have unspent debenture funds as at 30th June 2013.

**(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 2012/13.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>6. RESERVES</b>			
<b>(a) Plant Replacement Reserve</b>			
Opening Balance	227,274	315,912	327,318
Amount Set Aside / Transfer to Reserve	145,800	117,362	103,347
Amount Used / Transfer from Reserve	<u>(139,000)</u>	<u>(206,000)</u>	<u>(208,450)</u>
	<u>234,074</u>	<u>227,274</u>	<u>222,215</u>
<b>(b) Staff Leave Reserve</b>			
Opening Balance	433,153	343,253	340,224
Amount Set Aside / Transfer to Reserve	15,700	89,900	
Amount Used / Transfer from Reserve			
	<u>448,853</u>	<u>433,153</u>	<u>340,224</u>
<b>(c) Office Equipment Reserve</b>			
Opening Balance	108,423	79,204	79,951
Amount Set Aside / Transfer to Reserve	50,600	29,219	27,873
Amount Used / Transfer from Reserve	<u>(110,000)</u>		
	<u>49,023</u>	<u>108,423</u>	<u>107,824</u>
<b>(d) Unspent Grants &amp; Restricted Cash Reserve</b>			
Opening Balance	178,074	0	
Amount Set Aside / Transfer to Reserve		178,074	
Amount Used / Transfer from Reserve	<u>(135,000)</u>		
	<u>43,074</u>	<u>178,074</u>	<u>0</u>
<b>(e) HACC Reserve</b>			
Opening Balance	156,150	147,594	146,292
Amount Set Aside / Transfer to Reserve	6,800	8,556	5,141
Amount Used / Transfer from Reserve			
	<u>162,950</u>	<u>156,150</u>	<u>151,433</u>
<b>(f) Legal Funds Reserve</b>			
Opening Balance	117,214	110,790	109,813
Amount Set Aside / Transfer to Reserve	5,100	6,424	3,859
Amount Used / Transfer from Reserve			
	<u>122,314</u>	<u>117,214</u>	<u>113,672</u>
<b>(g) Civic Buildings Reserve</b>			
Opening Balance	959,278	1,258,049	824,625
Amount Set Aside / Transfer to Reserve	175,300	101,229	80,264
Amount Used / Transfer from Reserve	<u>(507,000)</u>	<u>(400,000)</u>	<u>(451,500)</u>
	<u>627,578</u>	<u>959,278</u>	<u>453,389</u>
<b>(h) Strategic Plan &amp; Infrastructure Reserve</b>			
Opening Balance	788,464	417,515	381,252
Amount Set Aside / Transfer to Reserve	770,800	483,949	7,960
Amount Used / Transfer from Reserve	<u>(1,360,700)</u>	<u>(113,000)</u>	<u>(238,000)</u>
	<u>198,564</u>	<u>788,464</u>	<u>151,212</u>
<b>(i) Arts &amp; Sculpture Reserve</b>			
Opening Balance	45,000	0	
Amount Set Aside / Transfer to Reserve	2,000	45,000	
Amount Used / Transfer from Reserve			
	<u>47,000</u>	<u>45,000</u>	<u>0</u>
<b>Total Reserves</b>	<u>1,933,430</u>	<u>3,013,030</u>	<u>1,539,969</u>

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

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2013 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 2013**

6. RESERVES (Continued)	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Plant Replacement Reserve	145,800	117,362	103,347
Staff Leave Reserve	15,700	89,900	0
Office Equipment Reserve	50,600	29,219	27,873
Unspent Grants & Restricted Cash Reserve	0	178,074	0
HACC Reserve	6,800	8,556	5,141
Legal Funds Reserve	5,100	6,424	3,859
Civic Buildings Reserve	175,300	101,229	80,264
Strategic Plan & Infrastructure Reserve	770,800	483,949	7,960
Arts & Sculpture Reserve	2,000	45,000	0
	<u>1,172,100</u>	<u>1,059,713</u>	<u>228,444</u>
<b>Transfers from Reserves</b>			
Plant Replacement Reserve	(139,000)	(206,000)	(208,450)
Staff Leave Reserve	0	0	0
Office Equipment Reserve	(110,000)	0	0
Unspent Grants & Restricted Cash Reserve	(135,000)	0	0
HACC Reserve	0	0	0
Legal Funds Reserve	0	0	0
Civic Buildings Reserve	(507,000)	(400,000)	(451,500)
Strategic Plan & Infrastructure Reserve	(1,360,700)	(113,000)	(238,000)
Arts & Sculpture Reserve	0	0	0
	<u>(2,251,700)</u>	<u>(719,000)</u>	<u>(897,950)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(1,079,600)</u>	<u>340,713</u>	<u>(669,506)</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 2013**

	Note	2012/13 Budget \$	2011/12 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	524,424	592,424
Cash - Restricted Reserves	15(a)	1,933,430	3,013,029
Receivables		602,770	627,770
		3,060,624	4,233,223
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(1,066,674)</u>	<u>(1,053,194)</u>
NET CURRENT ASSET POSITION		1,993,950	3,180,029
Less: Cash - Restricted Reserves	15(a)	(1,933,430)	(3,013,029)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>60,520</u></u>	<u><u>167,000</u></u>

The estimated surplus/(deficiency) c/fwd in the 2011/12 actual column represents the surplus (deficit) brought forward as at 1 July 2012.

The estimated surplus/(deficiency) c/fwd in the 2012/13 budget column represents the surplus (deficit) carried forward as at 30 June 2013.

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**8. RATING INFORMATION - 2012/13 FINANCIAL YEAR**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2012/13 Budgeted Interim Rates \$	2012/13 Budgeted Back Rates \$	2012/13 Budgeted Total Revenue \$	2011/12 Actual \$
Differential General Rate								
Residential	6.7561	2,930	67,842,836	4,583,000	15,000		4,598,000	4,349,502
Commercial	9.7752	108	9,918,983	968,000			968,000	919,081
<b>Sub-Totals</b>		3,038	77,761,819	5,551,000	15,000	0	5,566,000	5,268,583
<b>Minimum Rates</b>	<b>\$</b>							
Residential	795	184	1,842,130	146,000			146,000	140,415
Commercial	981						0	0
<b>Sub-Totals</b>		184	1,842,130	146,000	0	0	146,000	140,415
Ex-Gratia Rates Specified Area Rates (Note 9)							5,712,000	5,408,998
Discounts							5,712,000	5,408,998
<b>Totals</b>							5,712,000	5,408,998

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 2012/13 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 2013**

**9. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR**

No specified area rate has been levied for the 2012/2013 financial year.

**10. SERVICE CHARGES - 2012/13 FINANCIAL YEAR**

No service charges have been imposed for the 2012/2013 financial year.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>
Governance	13,400	16,477
General Purpose Funding	37,500	52,936
Law, Order, Public Safety	11,800	18,698
Health	8,300	23,167
Education and Welfare	47,000	23,255
Housing	74,600	73,629
Community Amenities	211,300	187,272
Recreation & Culture	221,500	211,509
Transport	265,000	315,263
Economic Services	92,400	162,726
Other Property & Services	46,800	396,405
	<u>1,029,600</u>	<u>1,481,337</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2012/13 FINANCIAL YEAR**

Council has not granted any discounts, incentives, concessions or write offs during the 2012/2013 financial year.

**13. INTEREST CHARGES AND INSTALMENTS - 2012/13 FINANCIAL YEAR**

	<b>Interest Rate %</b>	<b>Admin. Charge \$</b>	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>
Interest on Unpaid Rates	11.00%		15,000	15,422
Pensioner Deferred Rates Interest			4,700	4,707
Interest on Instalments Plan	5.50%		33,000	33,343
Charges on Instalment Plan		\$15	37,000	36,630
			<u>89,700</u>	<u>90,102</u>

Ratepayers have the option of three payment plans as follows:

One instalment due - 4th October 2012

Two instalments due - 4th October 2012 & 7th February 2013.

Four instalments due - 4th October 2012, 6th December 2012, 7th February 2013 & 4th April 2013

<b>14. ELECTED MEMBERS REMUNERATION</b>	<b>2012/13 Budget \$</b>	<b>2011/12 Actual \$</b>
The following fees, expenses and allowances were paid to council members and/or the mayor.		
Meeting Fees	70,000	80,285
Mayoral Allowance	12,000	12,000
Deputy Mayoral Allowance	3,000	3,000
Telecommunications and IT Allowances	21,800	7,288
	<u>106,800</u>	<u>102,573</u>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**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:

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash - Unrestricted	524,423	592,423	401,514
Cash - Restricted	<u>1,933,430</u>	<u>3,013,030</u>	<u>2,281,370</u>
	<u>2,457,853</u>	<u>3,605,453</u>	<u>2,682,884</u>

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

Trust Funds	0	0	191,401
Footpath Bonds	0	0	550,000
Plant Replacement Reserve	234,074	227,274	222,215
Staff Leave Reserve	448,853	433,153	340,224
Office Equipment Reserve	49,023	108,423	107,824
Unspent Grants & Restricted Cash Reserve	43,074	178,074	0
HACC Reserve	162,950	156,150	151,433
Legal Funds Reserve	122,314	117,214	113,672
Civic Buildings Reserve	627,578	959,278	453,389
Strategic Plan & Infrastructure Reserve	198,564	788,464	151,212
Arts & Sculpture Reserve	47,000	45,000	0
	<u>1,933,430</u>	<u>3,013,030</u>	<u>2,281,370</u>

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

Net Result	1,515,780	1,308,681	1,424,551
Depreciation	795,500	803,950	695,471
(Profit)/Loss on Sale of Asset	(49,000)	(53,925)	(46,496)
(Increase)/Decrease in Receivables	25,000	(467,886)	
Increase/(Decrease) in Payables	13,480	627,365	
Increase/(Decrease) in Employee Provisions		23,021	
Grants/Contributions for the Development of Assets	<u>(1,050,000)</u>	<u>(433,044)</u>	<u>(993,776)</u>
<b>Net Cash from Operating Activities</b>	<u>1,250,760</u>	<u>1,808,162</u>	<u>1,079,750</u>

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

Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date			
Credit Card limit	5000	5000	5000
Credit Card Balance at Balance Date		0	
<b>Total Amount of Credit Unused</b>	<u>105,000</u>	<u>105,000</u>	<u>105,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>1,375,444</u>	<u>327,874</u>	<u>327,874</u>
Unused Loan Facilities at Balance Date	<u>                    </u>	<u>                    </u>	<u>                    </u>

**TOWN OF EAST FREMANTLE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2013**

**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-12 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-13 \$
Garfield	11,399	400		11,799
Transport Tramway Funds	192,665	6,700		199,365
Nomination Deposits	59			59
Planning Deposits	102,500	32,500	(120,000)	15,000
Mooring Pen Bonds	75,600	2,600		78,200
Other Bonds	52,205	1,800		54,005
Footpath Bonds	497,818	17,400		515,218
	<u>932,246</u>			<u>873,646</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 the acquisition of 101 Canning Highway, East Fremantle, which will 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 2012/13.

## **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**  
**2012-2013**

Prog/ Sp	Programme / Sub - Programme	Revenue		Expenses	
		Budget 2012/13	Budget Last Year	Budget 2012/13	Budget Last Year
04	<b>GOVERNANCE</b>				
041	MEMBERS OF COUNCIL			\$663,880	\$561,867
042	ADMINISTRATION	-\$23,400	-\$15,200	\$23,400	\$116,200
	Sub Total Governance	-\$23,400	-\$15,200	\$687,280	\$678,067
03	<b>GENERAL PURPOSE FUNDING</b>				
031	RATE REVENUE	-\$5,802,200	-\$5,469,573	\$225,700	\$228,839
032	GENERAL PURPOSE GRANTS	-\$118,200	-\$211,500		
033	OTHER GENERAL PURPOSE INCOME	-\$274,000	-\$240,000		
	Sub Total General Purpose Funding	-\$6,194,400	-\$5,921,073	\$225,700	\$228,839
05	<b>LAW,ORDER,PUBLIC SAFETY</b>				
051	FIRE PREVENTION	-\$7,000	-\$7,000	\$10,000	\$10,000
052	ANIMAL CONTROL	-\$11,500	-\$11,000	\$50,300	\$51,125
053	OTHER LAW ORDER & PUBLIC SAFETY	-\$300	-\$4,194	\$109,400	\$99,935
	Sub Total Law, Order, Public Safety	-\$18,800	-\$22,194	\$169,700	\$161,060
07	<b>HEALTH</b>				
071	MATERNAL & INFANT HEALTH	-\$2,000	-\$1,440	\$9,500	\$10,099
072	HEALTH INSPECTION & ADMIN	-\$5,800	-\$25,010	\$131,700	\$115,798
073	PEST CONTROL	-\$500	-\$1,000	\$6,700	\$3,449
	Sub Total Health	-\$8,300	-\$27,450	\$147,900	\$129,346
08	<b>WELFARE</b>				
081	PRE SCHOOL	-\$2,000	-\$1,900	\$15,450	\$13,232
082	CARE OF FAMILIES & CHILDREN	-\$681,400	-\$738,255	\$681,400	\$618,255
083	OTHER WELFARE		-\$8,500	\$99,900	\$92,500
	Sub Total Welfare	-\$683,400	-\$748,655	\$796,750	\$723,987
09	<b>HOUSING</b>				
019	HOUSING - COUNCIL STAFF	-\$74,600	-\$70,720	\$36,100	\$23,900
020	HOUSING - OTHER			\$11,400	\$5,310
	Sub Total Housing	-\$74,600	-\$70,720	\$47,500	\$29,210
10	<b>COMMUNITY AMENITIES</b>				
101	SANITATION-HOUSEHOLD REFUSE	-\$80,000	-\$50,143	\$1,210,400	\$1,085,850
102	OTHER SANITATION	-\$1,000	-\$1,500	\$39,000	\$37,500
103	TOWN PLANNING & REGIONAL DEVELOPMENT	-\$130,000	-\$136,500	\$701,100	\$692,687
104	OTHER COMMUNITY AMENITIES	-\$29,300	-\$14,408	\$139,600	\$135,748
105	COMMUNITY AMENITIES LOANS			\$900	\$1,365
106	PROTECTION OF THE ENVIRONMENT			\$2,000	\$4,000
	Sub Total Community Amenities	-\$240,300	-\$202,551	\$2,093,000	\$1,957,150
11	<b>RECREATION AND CULTURE</b>				
111	SWIMMING AREAS/BEACHES	-\$114,000	-\$122,140	\$51,300	\$61,495
112	OTHER RECREATION & SPORT	-\$1,008,800	-\$701,340	\$1,194,100	\$1,019,554
113	LIBRARIES			\$227,200	\$217,720
114	OTHER CULTURE	-\$25,000	-\$18,000	\$95,500	\$115,000
125	RECREATION AND CULTURE LOANS			\$4,320	\$6,658
	Sub Total Recreation and Culture	-\$1,147,800	-\$841,480	\$1,572,420	\$1,420,427
12	<b>TRANSPORT</b>				
122	MAINT STREETS ROADS & BRIDGES	-\$242,200	-\$350,468	\$1,326,700	\$1,408,505
123	ROAD PLANT	-\$7,000	-\$3,000	\$13,700	\$13,187
124	PARKING FACILITIES	-\$272,500	-\$250,000	\$207,400	\$210,832
403	TRANSPORT LOANS			\$9,220	\$14,263
	Sub Total Transport	-\$521,700	-\$603,468	\$1,557,020	\$1,646,787
13	<b>ECONOMIC SERVICES</b>				
131	BUILDING CONTROL	-\$134,900	-\$160,102	\$190,600	\$176,069
	Sub Total Economic Services	-\$134,900	-\$160,102	\$190,600	\$176,069
14	<b>OTHER PROPERTY AND SERVICES</b>				
144	UNCLASSIFIED PROPERTY	-\$51,000	-\$51,200	\$94,950	\$88,600
	Sub Total Other Property and Services	-\$51,000	-\$51,200	\$94,950	\$88,600
	<b>Total All Sub Programs</b>	<b>\$9,098,600</b>	<b>-\$8,654,093</b>	<b>\$7,582,820</b>	<b>\$7,239,542</b>



**TOWN OF EAST FREMANTLE  
SCHEDULE OF CAPITAL WORKS  
2012-2013**

Off	COA	Description	2012/13 Budget	Details	Grant /Other	Reserve	Loans	Sale Proceeds	WDV	Profit (Loss)
<b>Land &amp; Buildings</b>										
A40	E04604	Buildings - Town Hall Remedial Works	\$289,000	Various restoration works, \$289K from Bldg Reserve 350		\$289,000				
A40	E04624	Buildings - "Old Police Station" Restoration Works	\$100,000	Remedial Works, \$100K from Bldg Reserve 350		\$100,000				
A20	E04625	Buildings - "Old Post Office" Purchase from Main Roads	\$1,200,000	Purchase from MRD, \$1.2M Loan 185 (1473). Subject to Business Plan			\$1,200,000			
A80	E07400	Buildings - 80 Canning Hwy (Old Infant Health Clinic) - R	\$15,000	Repair front rusted beams & front loose brickwork		\$15,000				
A80	E07401	Buildings - Sumpton Green Child Care - Renewal CapEx	\$7,000	Restumping westside verandah, Handrails, Floor Decking and oiling, and other OSH issues reported by Dept of Health		\$7,000				
A80	E09602	Buildings - 67 Allen Street - Renewal CapEx	\$40,000	Refurbishment, kitchen renewal, reported to have power shorting issues		\$40,000				
A80	E09604	Buildings - Allen Street Units Complex - Renewal CapEx	\$12,000	Sewerline upgrade to resolve continual blocked drain issues from tree roots \$12K.		\$12,000				
A80	E11607	EF Bowling Club - Building Renewal CAPEX	\$18,000	Renewal Works to main Electrical Switchboard		\$18,000				
A80	E11625	EF Oval Building Renewal - ORS - CapEx	\$16,000	Bldg Renewal Works to EFFC		\$16,000				
A80	E11684	Buildings - Dungeon Bldg Kitson Park - Renewal	\$10,000	Renewal works to walls, paths and old brewery signage		\$10,000				
<b>Land &amp; Buildings Total</b>			<b>\$1,707,000</b>		<b>\$0</b>	<b>\$507,000</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Plant &amp; Equipment</b>										
A20	E04607	Executive Manager Finance vehicle	\$29,000	Replacement 2009 Toyota Camry SX, less Trade \$15K, Changeover \$14K		\$14,000		\$15,000	\$13,000	\$2,000
A30	E10640	Plant Replacement - Princ. Town Planner	\$23,000	Replacement Nissan 2010 Dualis ST J10 Series 3, less Trade \$17K, Changeover \$6K		\$6,000		\$17,000	\$16,000	\$1,000
A90	E11624	Single Cab Utility - Parks	\$24,000	Replacement Ford Ranger Single Cab XL PX, less Trade \$10K, Changeover \$14K		\$14,000		\$10,000	\$3,000	\$7,000
A90	E11681	Truck Tilt/Tipper Replacement - Parks	\$121,000	Replacement Fuso FK617 1CEH265, less Trade \$32K, less need for addtl Mower Trailer, Changeover \$89K Yr1 or		\$89,000		\$32,000	\$0	\$32,000
A80	E12633	Dual Cab Ute - Operations Manager	\$29,000	Replacement Ford Ranger Dual Cab 2WD XL Highrider PX 1CX5859, less Trade \$13K, Changeover \$16K		\$16,000		\$13,000	\$6,000	\$7,000
<b>Plant &amp; Equipment Total</b>			<b>\$226,000</b>		<b>\$0</b>	<b>\$139,000</b>	<b>\$0</b>	<b>\$87,000</b>	<b>\$38,000</b>	<b>\$49,000</b>
<b>Furniture &amp; Equipment</b>										
A20	E04606	Network Hardware Renewal CapEx	\$84,000	IT Strategy - \$84K Server Upgrades, Disaster Recovery, Desktop Upgrades to a minimum std		\$84,000				
A20	E04613	Records Storage Upgrade	\$11,000	Renew Databoxes with Shelving in Admin Bldg \$4.3K, Upgrade records storage at Old Police Stn \$6.7K		\$11,000				
A80	E12631	Furniture & Equipment - Roadworks Infrastructure Ops	\$15,000	Roman Roads mobile electronic asset data pickup device Ramm, required for asset management fair value assessment of road infrastructure		\$15,000				
<b>Furniture &amp; Equipment Total</b>			<b>\$110,000</b>		<b>\$0</b>	<b>\$110,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Off	COA	Description	2012/13 Budget	Details	Grant /Other	Reserve	Loans	Sale Proceeds	WDV	Profit (Loss)
<b>Infrastructure Assets</b>										
A80	E10604	Leeuwin Launching Ramp - Stages 1,2 Finger Jetty, Launching Ramp	\$1,160,500	Stage 1 Finger Jetty & Launching Ramp \$760K, Stage 2 Car Park \$350K, funded from Grant I11184 \$825K, Bldg Reserve \$335K (\$160K C/Over 11/12)	\$825,000	\$335,500				
A80	E11630	Emergency Light Replacement - Raceway Park	\$20,000	Emergency replacement of Richmond Raceway Lights from HY Review. (\$19K C/Over from 11/12 SP Res)		\$20,000				
A80	E11634	Inf. Other - Plympton Steps	\$47,400	Upgrade of Plympton Steps, (C/Over funding \$45K from SP Res)		\$47,400				
A80	E11640	Inf - Playground Equipment - John Tonkin Park	\$52,600	Install Playground Equip		\$52,600				
A80	E11662	East Fremantle Tennis Club - Installation Additional Synthetic Courts	\$58,000	Estimated share of Tennis Court upgrade 11/12 \$108K less \$50K paid. (\$58K C/Over 11/12 SP Res)		\$58,000				
A80	E11664	Inf. - Playground Equipment - Adult Exercise Equipment	\$26,300	Additional adult exercise equipment in Parks		\$26,300				
A80	E11670	Inf. Other - East Fremantle Soccer Club - Install 6 x 20 m Goals	\$35,000	1/3 \$34545 estimated share of Tricolore lights project, jointly funded with DSR & EFSC. (\$35K C/Over from 11/12 SP Res)		\$35,000				
A80	E11673	Inf - Playground Equipment - Glasson Park	\$120,000	Upgrade Playground Equip and Surrounds, (C/Over funding \$60K from SP Res )		\$120,000				
A80	E12616	Marmion Street (East to Petra); Verge Upgrade	\$2,100	CR Nardi submission		\$2,100				
A80	E12681	Inf - Car Parking - New/Upgrade Plympton	\$126,300	Plympton Parking and Access Study - Year 1 contingency to Implement Recommendations from the study. Funded by Developer Contribution I12087	\$120,000	\$6,300				
A80	E12682	Inf - Kerbing - Replacement	\$44,200	\$6K Walter, \$6K May, and \$30K various other kerbing repair and renewal, plus 5% Supvn.		\$44,200				
A80	E12712	Inf - Roads - Preston Pt Road/ Pier St Roundabout	\$304,200	Preston Pt Rd/Pier St Roundabout, funded from 60% Black Spot Grant I12091 \$92387, Unspent Grants \$133719, SP Reserve \$78K (\$14K spent 11/12, Tot Project \$304K)	\$92,000	\$212,200				
A80	E12719	Inf - Bus Shelters - Upgrade to Disability Standard	\$27,400	Upgrade disability standard to various bus stops; 50% funded from DOT Grant I10076 \$13K	\$13,000	\$14,400				
A80	E12722	Inf - Footpath Plympton Precinct - Year 2 Program - Capital Works	\$354,700	Plympton Precinct footpath program 1260 x 2.6 meters @ \$103 (Additional 630m added SCM 260712) Plus 5%		\$354,700				
A80	E12724	Inf - Roads - Alcester St - Asphalt Resurfacing	\$15,700	Kaleeya - Resurface Alcester St 134 x 6.4 meters @ \$17		\$15,700				
A80	E12726	Inf - Roads - King St - Asphalt Resurfacing	\$45,000	Plympton - Resurface King St (George to Marmion) 320 x 9 meters @ \$15, plus 5% Supvn.		\$45,000				
A80	E12727	Inf - Drainage - Fletcher St - Catchment	\$105,300	Flood prevention, Install soakwells		\$105,300				
<b>Infrastructure Assets Total</b>			<b>\$2,544,700</b>		<b>\$1,050,000</b>	<b>\$1,494,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total All Capital Works</b>			<b>\$4,587,700</b>		<b>\$1,050,000</b>	<b>\$2,250,700</b>	<b>\$1,200,000</b>	<b>\$87,000</b>	<b>\$38,000</b>	<b>\$49,000</b>

**SCHEDULE OF FEES AND CHARGES 2012-2013**

Description of Fee or Charge	Legislation	Details	2012/2013 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
<b>GENERAL PURPOSE FUNDING RATES</b>					
Instalment Fee - per instalment	LGA 1995		15.00	Exempt	15.00
Rate Enquiry Fee	LGA 1995	Per Written Enquiry	46.00	Exempt	46.00
Orders & Requisitions	LGA 1995	Per Application	57.00	Exempt	57.00
Combined Enquiry	LGA 1995	Per Application	93.00	Exempt	93.00
Ownership enquiry		Per property	10.91	1.09	12.00
Rates - Special Arrangements to Pay	LGA 1995	Per Application	41.00	Exempt	41.00
<b>GOVERNANCE</b>					
<b>General Administration</b>					
Sale of Electoral Rolls	LGA 1995	Per Copy	51.82	5.18	57.00
Sale of Street listings		Per Copy	160.00	16.00	176.00
Photocopying					
- General Public - A4 Sheets	LGA 1995	Per Copy	0.68	0.07	0.75
- General Public - A3 Sheets	LGA 1995	Per Copy	1.41	0.14	1.55
- Community & Organisations - A4 Sheets	LGA 1995	Per Copy	0.27	0.03	0.30
- Community & Organisations - A3 Sheets	LGA 1995	Per Copy	0.55	0.05	0.60
Freedom Of Information					
-Application	FOI Act 1992	Per Application	30.00	Exempt	30.00
-Staff Time (search & discovery of documents)	FOI Act 1992	Per Hour	50.00	Exempt	50.00
Sale of History Book	LGA 1995				
Small but Strong		Each	25.00	2.50	27.50
This is East Fremantle		Each	10.00	1.00	11.00
Trust Account Management Fee	LGA 1995				
Administration charge for holding funds in Trust					
- Lessor of the monthly Fee or the interest earned.		Each and every Deposit	5.00	0.50	5.50
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
Dog Impounding fees - Poundage	Dog Act 1976	Initial Cost	75.00	Exempt	75.00
Dog Impounding fees - Sustainance	Dog Act 1976	Per Day	15.00	Exempt	15.00
Dog Fees					
Unsterilised - 1 year	Dog Act 1976		30.00	Exempt	30.00
Unsterilised - 3 year	Dog Act 1976		75.00	Exempt	75.00
Sterilised - 1 year	Dog Act 1976		10.00	Exempt	10.00
Sterilised - 3 year	Dog Act 1976		18.00	Exempt	18.00
* Owned by pensioner - 50% of fee otherwise payable					
** Effective 31 May each year - 50% of normal fee on 1 year licence					
Fire Breaks	Bush Fire Act	Actual Cost of clearing block			
Impounding of Abandoned Shopping Trolley	LGA 1995		204.55	20.45	225.00
<b>HEALTH</b>					
<b>Health</b>					
Community Mid Wifery - Rental per 4 weeks	LGA 1995		166.36	16.64	183.00
Bee Keeping - Application		Per Application	104.55	10.45	115.00
Stall Holders permit application fee / renewal		Per Application	136.36	13.64	150.00
Trading in Public Places - Application fee		Per Application	68.18	6.82	75.00
Trading in Public Places - Per Day fee		Per day	40.91	4.09	45.00
Outdoor Eating Area permit - Application fee	LGA 1995	Per Application	227.27	22.73	250.00
Outdoor Eating Area permit - Annual fee		Per sq mtr	23.64	2.36	26.00
Food Hygiene & Safety course		Per Applicant	33.18	3.32	36.50
Septic Tank installation - Application	Health (Treatment of Sewage) Regs 1974		110.00	Exempt	110.00
Greywater system installation - Application	Health (Treatment of Sewage) Regs 1974	Fee Waiver		Exempt	Fee Waiver
Permit to use apparatus	Health (Treatment of Sewage) Regs 1974		110.00	Exempt	110.00
Permit to use apparatus - Greywater system	Health (Treatment of Sewage) Regs 1974	Fee Waiver		Exempt	Fee Waiver
Application to construct a new public building	Health (Public Buildings) Regs 1992		811.00	Exempt	811.00
<b>EDUCATION &amp; WELFARE</b>					
<b>Community Care Services</b>					
Community Bus Use	LGA 1995				
Metro Area - Full Day - plus Fuel			50.91	5.09	56.00
Social Support		Per Hour	7.27	0.73	8.00
Social Support		Per Occasion (small group)	7.27	0.73	8.00
Centre Based Respite Aged Care	LGA 1995	Per Occasion	0.00	0.00	
Centre Based Respite Youth Care	LGA 1995	Per Occasion	0.00	0.00	
Centre Based Respite Aged Care	LGA 1995	Per Hour	7.27	0.73	8.00
Centre Based Respite Youth Care	LGA 1995	Per Hour	7.27	0.73	8.00
Home Help	LGA 1995	Per Hour	7.27	0.73	8.00
Gardening	LGA 1995	Per Hour	7.27	0.73	8.00
Respite	LGA 1995	Per Hour	7.27	0.73	8.00
Transport CRDC		Per one way trip	2.27	0.23	2.50
Transport Shopping		Per trip (small group)	2.27	0.23	2.50

**SCHEDULE OF FEES AND CHARGES 2012-2013**

Description of Fee or Charge	Legislation	Details	2012/2013 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
<b>HOUSING</b>					
<b>Housing</b>					
61 Allen St		Per week	Market Rate	Free	Market Rate
63 Allen St		Per week	Market Rate	Free	Market Rate
65 Allen St		Per week	Market Rate	Free	Market Rate
67 Allen St		Per week	Market Rate	Free	Market Rate
69 Allen St		Per week	Market Rate	Free	Market Rate
<b>COMMUNITY AMENITIES</b>					
<b>Sanitation</b>					
Refuse & Recycling Service - 2 MGB's Weekly	WARR Act 2007	Per MGB per Annum	380.00	38.00	418.00
Refuse Service - Additional per MGB	WARR Act 2007	Per MGB per Annum	190.00	19.00	209.00
Refuse Service - Additional per MGB - 240 lt cart	WARR Act 2007	Per 240 lt cart/collect	6.36	0.64	7.00
Recycling Service - Additional per MGB		Per MGB per Annum	190.00	19.00	209.00
Recycling Service - Additional per MGB - 240 lt cart		Per 240 lt cart/collect	6.36	0.64	7.00
Bulk - 660 litre cart	WARR Act 2007	Actual Cost + 20%	Cost plus	Yes	Cost plus
Bulk - 5 cubic metres Compactor unit	WARR Act 2007	Actual Cost + 20%	Cost plus	Yes	Cost plus
Bulk - per cubic metre	WARR Act 2007	Actual Cost + 20%	Cost plus	Yes	Cost plus
Sale / Replacement of 240 Litre MGB's	LGA 1995	Subsidised	81.82	8.18	90.00
<b>Other Sanitation</b>					
Sale of 150 Litre Compost Bins	LGA 1995	Subsidised	18.18	1.82	20.00
Sale of Worm Cafe	LGA 1995	Subsidised	43.64	4.36	48.00
Sale of Worm Farm Wheelie Bins	LGA 1995	Subsidised	90.91	9.09	100.00
<b>Community Amenities</b>					
Room Hire (Casual) - Community Groups	LGA 1995	Per Day	51.82	5.18	57.00
Room Hire (Sumpton Green) - Private eg Childrens Parties	LGA 1995	Per Day	30.91	3.09	34.00
Room Bond (Casual) - Private & Community Groups	LGA 1995		250.00		250.00
Application for Non-Compliance Noise Event	Envir. Prot. Act 19	Per Application	600.00	60.00	660.00
Registration of new Lodging Houses	Health Act 1911	Per Application	245.45	24.55	270.00
Renewal of registration of existing Lodging Houses	Health Act 1911	Per Application	270.00	27.00	297.00
Permits					
Outdoor Eating Area Fee	LGA 1995	Application	181.82	18.18	200.00
		Licence Fee/ sq.metre	13.64	1.36	15.00
<b>Town Planning Administration fees</b>					
Application Fees - Dev. value between	P & D Act 2005				
(a) Less than \$50,000			139.00	Exempt	139.00
(b) More than \$50,000 but not more than \$500,000: 0.31% Of Est Cost		0.32% of estimated cost of Development	Variable	Exempt	Variable
(c) More than \$500,000 but not more than \$2,500,000		\$1,600.00 + 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		\$6,740.00 + 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		\$11,890.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	Variable
(f) More than \$21,500,000		\$32,185	32185.00	Exempt	32,185.00
Penalty if development commenced or carried out prior to Approval	P & D Act 2005	An additional amount of twice determination of the Application	Variable	Exempt	Variable
Extension of Planning Approval prior to expiry	P & D Act 2005	50% of Applicable Fee (Min \$139)			Variable
Refund of planning application fee	P & D Act 2005				
Prior to assessment					
Following assessment		50% of fee			Variable
		Nil			
<b>General Planning and Development Fees</b>					
Advertising/Public Comment:	P & D Act 2005				
Newspaper Notice		Actual cost (inc GST) + Administration	35.00	3.50	38.50
Sign & Notice to Neighbours		Minimum	120.00	12.00	132.00
		Maximum	200.00	20.00	220.00
Notices to Neighbours only		Minimum	20.00	2.00	22.00
		Maximum	180.00	18.00	198.00
Installation of Sign by Council			100.00	10.00	110.00
Subdivision/Strata Clearance	P & D Act 2005				
(a) not more than 5 lots		Per Lot	69.00	Exempt	69.00
(b) more than 5 but less than 195 lots		Per Lot for first 5 Lots and Per Lot thereafter	69.00	Exempt	69.00
(c) more than 195 lots			35.00	Exempt	35.00
			6959.00	Exempt	6,959.00
Amended Application:	P & D Act 2005				
Minor		20% of applicable fee (Min.	Variable	Exempt	Variable
Major		50% of applicable fee ( Min.	Variable	Exempt	Variable
Infrastructure Bond - Single Frontage	P & D Act 2005	Refundable	1500.00		1,500.00
Infrastructure Bond - Corner Lot	P & D Act 2005	Refundable	2000.00		2,000.00
Soil Stabilisation Bond	P & D Act 2005	Refundable	1000.00		1,000.00



**SCHEDULE OF FEES AND CHARGES 2012-2013**

Description of Fee or Charge	Legislation	Details	2012/2013 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
<b>Town Planning Administration fees (continued)</b>					
<b>Signage Application</b>					
Application for Planning Approval	P & D Act 2005	Per application	139.00	Exempt	139.00
<b>Miscellaneous Planning Fees</b>					
Application for change of street number	P & D Act 2005		104.55	10.45	115.00
Heritage assessment		Actual cost (inc GST)			
Property Settlement Questionnaire / Written Planning Advice/Zoning Certificate			62.73	6.27	69.00
T P Scheme No. 3 Text and Map			62.73	6.27	69.00
T P Scheme No. 3 Map Only			15.91	1.59	17.50
Metro Region Scheme (MRS) Referral/Comment			120.00	12.00	132.00
Swan River Trust (SRT) Referral/Comment			120.00	12.00	132.00
Archival Search Fee - Plans - (Photocopying in excess of \$15 to be charged at cost)			90.91	9.09	100.00
Crossover Variation Application fee			260.00	26.00	286.00
Cash-in-lieu of Parking Space - Valuation		Actual cost (inc GST)			
<b>Scheme Amendments</b>					
Application (includes advertising)	P & D Act 2005	Minimum	500.00	50.00	550.00
Documentation		Actual cost (inc GST)			
Documentation, Gazette and Formal Advertising		Minimum	500.00	50.00	550.00
<b>Other Miscellaneous</b>					
Application for change of Use	P & D Act 2005		252.73	25.27	278.00
Penalty if commenced prior to Approval (in addition to the application fee)			505.45	50.55	556.00
<b>Home Occupation</b>					
Application ( Includes Public Comment Fee)	P & D Act 2005		209.00	Exempt	209.00
Penalty if commenced prior to Approval (in addition to the application fee)			418.00	Exempt	418.00
Annual Renewal			69.00	Exempt	69.00
Penalty if approval has expired			138.00	Exempt	138.00
<b>RECREATION &amp; CULTURE</b>					
<b>Swimming Areas/beaches</b>					
<b>Mooring pen fees</b>					
- Non-refundable application fee	LGA 1995		236.36	23.64	260.00
- 8 Metre Pens (deposit of \$1,600)	LGA 1995	Per annum	2950.00	295.00	3,245.00
- 10 Metre Pens (deposit of \$2,000)	LGA 1995	Per annum	3640.91	364.09	4,005.00
- 12 Metre Pens (deposit of \$2,400)	LGA 1995	Per annum	4331.82	433.18	4,765.00
- Casual Fees	LGA 1995	Per week	122.73	12.27	135.00
Replacement pens keys			51.82	5.18	57.00
<b>Other Recreation &amp; Culture</b>					
<b>General Reserve Hire Fees</b>					
- Per Day or \$31/hr	LGA 1995		359.09	35.91	395.00
- Per Half Day Fee			181.82	18.18	200.00
- Changeroom Bond (refundable)			209.09	20.91	230.00
- Liquor Permit Fee			51.82	5.18	57.00
- Key Deposit (refundable)		Per key	51.82	5.18	57.00
<b>Personal Trainers</b>					
- Application fee	LGA 1995		45.45	4.55	50.00
- Annual licence fee			909.09	90.91	1,000.00
<b>Photo Sessions/ Wedding Ceremonies/ Functions</b>					
Merv Cowan Reserve	LGA 1995	Per event	131.82	13.18	145.00
John Tonkin Reserve		Per event	131.82	13.18	145.00
Locke Park		Per event	131.82	13.18	145.00
<b>East Fremantle Football Oval</b>					
Lease Fees - estimate. Actual fee will be calculated per lease agreement	LGA 1995	Per annum	1700.00	170.00	1,870.00
<b>East Fremantle Bowling Club</b>					
Lease Fees - estimate. Actual fee will be calculated per lease agreement	LGA 1995	Per annum	1700.00	170.00	1,870.00
<b>East Fremantle Croquet Club</b>					
Ground fees - estimate. Actual fee will be calculated per lease agreement	LGA 1995	Per annum	1700.00	170.00	1,870.00
<b>East Fremantle Tennis Club - Rental per quarter</b>					
	LGA 1995	Per quarter	1136.36	113.64	1,250.00
<b>1st Fremantle Sea Scouts</b>					
Lease Fees - estimate. Actual fee will be calculated per lease agreement	LGA 1995	Per annum	586.36	58.64	645.00
<b>1st Leeuwin Sea Scouts</b>					
Lease Fees - estimate. Actual fee will be calculated per lease agreement	LGA 1995	Per annum	727.27	72.73	800.00
<b>Zephyr Kiosk</b>					
Lease Fees - estimate. Actual fee will be calculated per lease agreement			Market Rate	Yes	Market Rate
<b>Henry Jeffrey Oval Junior Football (four teams)</b>					
- Match day use	LGA 1995	Per player (for season)	13.18	1.32	14.50
- Training two (2) nights/week		Per season	450.00	45.00	495.00
<b>East Fremantle Junior Cricket (four teams)</b>					
- Match day use	LGA 1995	Per player (for season)	13.18	1.32	14.50
- Training two (2) nights/week		Per season	450.00	45.00	495.00
<b>East Fremantle Seniors Cricket teams</b>					
- Training use and Premises	LGA 1995	Per season	554.55	55.45	610.00
- Match day & Training use		Per player (for season)	47.27	4.73	52.00
<b>East Fremantle Lacrosse</b>					
- Training use and Premises	LGA 1995	Per season	554.55	55.45	610.00
- Match day use - Juniors		Per player (for season)	13.18	1.32	14.50
- Match day use - Seniors		Per player (for season)	47.27	4.73	52.00
<b>East Fremantle Tricolore Junior Soccer Club</b>					
- Training and Game Fees	LGA 1995	Per season	450.00	45.00	495.00
- Per Player Fee - Juniors		Per player (for season)	13.18	1.32	14.50
- Per Player Fee - Seniors		Per player (for season)	47.27	4.73	52.00

**SCHEDULE OF FEES AND CHARGES 2012-2013**

Description of Fee or Charge	Legislation	Details	2012/2013 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
<b>Other Culture</b>					
East Fremantle Festival					
Unpowered Stall	LGA 1995		68.18	6.82	75.00
Powered Stall	LGA 1995		136.36	13.64	150.00
East Fremantle Art Award - per entry	LGA 1995		23.64	2.36	26.00
<b>Special Events Fees</b>					
Use of Car Parking areas- Unlicensed- per m2	LGA 1995		19.09	1.91	21.00
Use of Car Parking areas- Licensed- per m2	LGA 1995		30.00	3.00	33.00
Left Bank Special Event Fee	LGA 1995		2818.18	281.82	3,100.00
On-call Ranger Fee - per 8 hours		Per event	436.36	43.64	480.00
<b>TRANSPORT</b>					
<b>Transport</b>					
Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction					
Reinstatement Inspection fees	LGA 1995	Per hour	54.55	5.45	60.00
Reinstatement Works - Minimum Charge	LGA 1995		345.45	34.55	380.00
Laterite Path & Black Asphalt Crossover per m <sup>2</sup>	LGA 1995		113.64	11.36	125.00
Concrete Path & Black Asphalt Crossover per m <sup>2</sup>	LGA 1995		118.18	11.82	130.00
Concrete Path & Brick Paved Crossover per m <sup>2</sup>	LGA 1995		136.36	13.64	150.00
Recoverable Works - Cost plus 25% profit to administration fee					
<b>Parking Facilities</b>					
Vehicle Impounding Fee	LGA 1995	Initial cost	204.55	20.45	225.00
Vehicle Impounding Fee		Per day thereafter	31.82	3.18	35.00
Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	LGA 1995	Per hour	2.73	0.27	3.00
Thereafter \$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
Reminder Letter and Final Notice Fee (28 Days)			22.73	2.27	25.00
Road, Verge, Footpath Inspection Fee					
Resident Boat owners Annual Parking permit No1 Car Park		Each	36.36	3.64	40.00
Skip Bin Permits		Each	36.36	3.64	40.00
Jetty A mooring permits		Each	36.36	3.64	40.00
Sea container placement permits		Each	36.36	3.64	40.00
<b>ECONOMIC SERVICES</b>					
<b>Building Fees</b>					
Based on valuation of new building or improvements - Minimum \$85.00					
Class 1 & 10		0.35% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Class 2 to 9		0.2% of est' const'. cost (ex GST)	Variable	Exempt	Variable
BCITF levy		0.2% of est' const'. (over \$20,000 inc GST) cos	Variable	Exempt	Variable
Building Services Levy		Building Act 2011 (from 2 April 2012)	Variable	Exempt	Variable
Infrastructure Bond - Building		Single frontage	1500.00		1,500.00
Infrastructure Bond - Building		Corner lots	2000.00		2,000.00
Materials on Verge licence		\$1 per sq m (min \$100)			
Building Approval Certificate					
Class 1 & 10		0.7% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Class 2 to 9		0.4% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Application for amendment to issued building licence			N/A		N/A
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		13.75	Exempt	13.75
Pool inspection fee - Request for inspection	LGA 1995		55.00	Exempt	55.00
<b>UNCLASSIFIED</b>					
128/128A George Street - Rental Casual		Per Month	Market Rate	Yes	Market Rate
128/128A George Street - Rental Lease (Market rental)			Market Rate	Yes	Market Rate