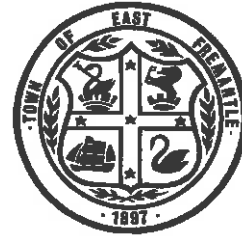

TOWN OF EAST FREMANTLE



2013/2014 BUDGET

Adopted 13th August 2013



Mayoral Message

I am pleased to introduce the 2013/14 Council budget to the ratepayers and residents of the Town. As ratepayers will be aware, the Town will be required to engage in the processes demanded by the State government to become part of an amalgamated entity by June 2015. This budget focuses on the projects identified throughout our strategic planning process, ensuring that we deliver enhanced amenity and productive outcomes for our community well into the future.

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.

Rates have increased by 5.5% this year, largely in response to falling revenues such as investment returns from lower interest rates, whilst expenses have maintained parity with last year. The 5.5% rate increase is within the middle range of other metropolitan local governments and is considered the minimum increase necessary to maintain the financial viability of the Town.

The budget for 2013/14 has been prepared in reference to directions from the Strategic Community Plan 2013-2023, Corporate Business Plan, Long Term Financial Plan, Workforce Plan and Asset Management Plan as adopted by Council on the 16th July 2013.

For 2013/14 the total budget expenditure is \$11,296,000 as shown below:

Operating budget	\$ 7,927,000
Capital budget	\$ 3,369,000
Total	\$11,296,000

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 2013/14 include a Community Survey, Home and Community Care in-home care programs, completion of the review of the Town Planning Scheme, review and expansion of the Municipal Heritage Inventory, progression of the East Fremantle Oval Master Plan through the dedicated efforts of a Community Reference Group, the East Fremantle Festival, other community entertainment, rapid response graffiti removal, native plant subsidies at APACE, an e-waste verge collection and bi-monthly Living Smart workshops on waste reduction.

In keeping with the Town's top five ranking of metro Councils for waste management performance, Council will continue providing weekly recycling collections and three green waste collections and one general verge waste collection (including e-waste) during 2013/14. 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. As part of our commitment to improving environmental sustainability 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 2013/14 financial year totalling \$3,369,000, to the benefit of community facilities.

Major projects include:

• Historic Building Preservation	\$1,200,000
• Town Hall heritage restoration Year 2	\$383,000
• Plympton footpaths program Year 3	\$364,900
• Drainage Hubble Street	\$153,900
• Plympton Parking programme	\$152,800
• Old Police Station heritage restoration Year 2	\$150,000
• EF Cricket/Lacrosse Club Building Renewal	\$150,000
• King Street asphalt resurfacing	\$94,600
• May Street asphalt resurfacing	\$75,900
• Walter Street asphalt resurfacing	\$72,600
• Plympton steps and Kitson Park conservation works	\$49,500
• Acquisition of Outdoor Public Art	\$49,500
• Sumpton Green Building Renewal	\$35,000
• Adult exercise equipment	\$27,500
• Merv Cowan Park Gazebo Renewal	\$27,000
• Sumpton Green Playground Renewal	\$23,100

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.

A/Mayor Alex Wilson



Mayor & Councillors

Acting Mayor

Cr Alex Wilson

Councillors 2009-2013

Plympton Ward

Cr Robert Lilleyman 9339 7846
4 Polo Way
East Fremantle WA 6158
cr.lilleyman@eastfremantle.wa.gov.au

Preston Point Ward

Cr Alex Wilson
24 Ord Street
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Richmond Ward

Cr Richard Olson 9339 6681
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Woodside Ward

Cr Dean Nardi 9339 5632
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2011-2015

Cr Siân Martin 9339 3950
16 Sewell Street
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Cr Barry de Jong 9438 1516
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Cr Cliff Collinson 9339 6452
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TOWN OF EAST FREMANTLE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	1
Statement of Comprehensive Income by Program	2
Statement of Cash Flows	3
Rate Setting Statement	4
Notes to and Forming Part of the Budget	5 to 29
Supplementary Information	30
- Operating Schedule by Sub Program	31
- Capital Schedule by Asset Class	32 to 33
- Schedule of Fees & Charges	34 to 37

**TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE				
Rates	8	6,031,000	5,715,240	5,712,000
Operating Grants, Subsidies and Contributions		910,700	1,099,710	822,100
Fees and Charges	11	1,130,650	1,127,820	1,029,600
Interest Earnings	2(a)	166,600	239,500	326,700
Other Revenue		86,950	73,130	109,200
		<u>8,325,900</u>	<u>8,255,400</u>	<u>7,999,600</u>
EXPENSES				
Employee Costs		(2,714,000)	(2,440,400)	(2,495,600)
Materials and Contracts		(3,596,750)	(3,411,490)	(3,540,950)
Utility Charges		(379,900)	(368,470)	(355,150)
Depreciation	2(a)	(878,300)	(888,240)	(795,500)
Interest Expenses	2(a)	(9,720)	(18,670)	(19,220)
Insurance Expenses		(287,900)	(271,520)	(270,400)
Other Expenditure		(106,800)	(142,500)	(106,000)
		<u>(7,973,370)</u>	<u>(7,541,290)</u>	<u>(7,582,820)</u>
		352,530	714,110	416,780
Non-Operating Grants, Subsidies and Contributions		139,000	831,290	1,050,000
Profit on Asset Disposals	4	26,700	52,210	49,000
Loss on Asset Disposals	4	0	(3,970)	0
		<u>518,230</u>	<u>1,593,640</u>	<u>1,515,780</u>
NET RESULT				
		<u>518,230</u>	<u>1,593,640</u>	<u>1,515,780</u>
Other Comprehensive Income				
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>518,230</u></u>	<u><u>1,593,640</u></u>	<u><u>1,515,780</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.

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 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		7,300	56,490	21,400
General Purpose Funding		6,361,100	6,169,720	6,194,400
Law, Order, Public Safety		22,400	18,020	18,800
Health		12,300	10,800	8,300
Education and Welfare		722,000	728,750	683,400
Housing		72,000	60,180	74,600
Community Amenities		279,900	233,610	226,300
Recreation and Culture		377,900	544,400	283,800
Transport		298,300	287,070	302,700
Economic Services		141,700	117,800	134,900
Other Property and Services		31,000	28,560	51,000
		<u>8,325,900</u>	<u>8,255,400</u>	<u>7,999,600</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(560,700)	(550,390)	(682,500)
General Purpose Funding		(104,300)	(215,760)	(225,700)
Law, Order, Public Safety		(153,700)	(138,860)	(169,700)
Health		(139,900)	(145,020)	(147,900)
Education and Welfare		(1,045,350)	(905,720)	(796,750)
Housing		(38,400)	(52,110)	(47,500)
Community Amenities		(2,165,900)	(2,042,120)	(2,092,100)
Recreation & Culture		(1,621,600)	(1,500,110)	(1,568,100)
Transport		(1,896,400)	(1,819,720)	(1,547,800)
Economic Services		(154,700)	(137,550)	(190,600)
Other Property and Services		(82,700)	(14,710)	(94,950)
		<u>(7,963,650)</u>	<u>(7,522,070)</u>	<u>(7,563,600)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Governance		(3,150)	(4,780)	(4,780)
Community Amenities		(400)	(900)	(900)
Recreation and Culture		(1,820)	(4,320)	(4,320)
Transport		(4,350)	(9,220)	(9,220)
		<u>(9,720)</u>	<u>(19,220)</u>	<u>(19,220)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Community Amenities		0	6,290	13,000
Recreation and Culture		0	825,000	825,000
Transport		139,000	0	212,000
		<u>139,000</u>	<u>831,290</u>	<u>1,050,000</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	(3,970)	2,000
Community Amenities		2,500	0	1,000
Recreation and Culture		200	40,340	39,000
Transport		24,000	11,870	7,000
		<u>26,700</u>	<u>48,240</u>	<u>49,000</u>
NET RESULT		518,230	1,593,640	1,515,780
Other Comprehensive Income				
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>518,230</u>	<u>1,593,640</u>	<u>1,515,780</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 CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,031,000	5,715,240	5,712,000
Operating Grants, Subsidies and Contributions		910,700	1,099,710	822,100
Fees and Charges		960,600	1,541,820	1,054,600
Interest Earnings		166,600	239,500	326,700
Goods and Services Tax		240,500	285,940	291,000
Other		86,950	73,130	60,200
		<u>8,396,350</u>	<u>8,955,340</u>	<u>8,266,600</u>
Payments				
Employee Costs		(2,714,000)	(2,440,400)	(2,495,600)
Materials and Contracts		(3,573,650)	(3,961,490)	(3,527,470)
Utility Charges		(379,900)	(368,470)	(355,150)
Insurance Expenses		(287,900)	(271,520)	(270,400)
Interest Expenses		(9,720)	(18,670)	(19,220)
Goods and Services Tax		(213,800)	(237,700)	(242,000)
Other		(133,500)	(192,000)	(106,000)
		<u>(7,312,470)</u>	<u>(7,490,250)</u>	<u>(7,015,840)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,083,880</u>	<u>1,465,090</u>	<u>1,250,760</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(2,251,200)	(664,840)	(2,043,000)
Payments for Construction of Infrastructure	3	(1,117,900)	(1,701,750)	(2,544,700)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		139,000	831,290	1,050,000
Proceeds from Sale of Plant & Equipment	4	60,000	69,560	87,000
Net Cash Used in Investing Activities		<u>(3,170,100)</u>	<u>(1,465,740)</u>	<u>(3,450,700)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(133,870)	(152,430)	(152,430)
Proceeds from Self Supporting Loans		2,490	4,770	4,770
Proceeds from New Debentures	5	1,200,000	0	1,200,000
Net Cash Provided By (Used In) Financing Activities		<u>1,068,620</u>	<u>(147,660)</u>	<u>1,052,340</u>
Net Increase (Decrease) in Cash Held Cash at Beginning of Year		<u>(1,017,600)</u> 3,452,400	<u>(148,310)</u> 3,600,710	<u>(1,147,600)</u> 3,605,453
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>2,434,800</u></u>	<u><u>3,452,400</u></u>	<u><u>2,457,853</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 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUES	1,2			
Governance		7,300	56,490	23,400
General Purpose Funding		330,100	454,480	482,400
Law, Order, Public Safety		22,400	18,020	18,800
Health		12,300	10,800	8,300
Education and Welfare		722,000	728,750	683,400
Housing		72,000	60,180	74,600
Community Amenities		282,400	233,610	240,300
Recreation and Culture		378,100	544,400	1,147,800
Transport		461,300	287,070	521,700
Economic Services		141,700	117,800	134,900
Other Property and Services		31,000	28,560	51,000
		<u>2,460,600</u>	<u>2,540,160</u>	<u>3,386,600</u>
EXPENSES	1,2			
Governance		(563,850)	(555,170)	(687,280)
General Purpose Funding		(104,300)	(215,760)	(225,700)
Law, Order, Public Safety		(153,700)	(138,860)	(169,700)
Health		(139,900)	(145,020)	(147,900)
Education and Welfare		(1,045,350)	(905,720)	(796,750)
Housing		(38,400)	(52,110)	(47,500)
Community Amenities		(2,166,300)	(2,043,020)	(2,093,000)
Recreation & Culture		(1,623,420)	(1,504,430)	(1,572,420)
Transport		(1,900,750)	(1,828,940)	(1,557,020)
Economic Services		(154,700)	(137,550)	(190,600)
Other Property and Services		(82,700)	(14,710)	(94,950)
		<u>(7,973,370)</u>	<u>(7,541,290)</u>	<u>(7,582,820)</u>
Net Operating Result Excluding Rates		(5,512,770)	(5,001,130)	(4,196,220)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(26,700)	(48,240)	(49,000)
Accrued (Income) / Expenses				
Depreciation on Assets	2(a)	878,300	888,240	795,500
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(1,978,000)	(380,200)	(1,707,000)
Purchase Infrastructure Assets - Roads	3	(934,700)	(1,447,250)	(2,185,400)
Purchase Infrastructure Assets - Parks	3	(183,200)	(254,500)	(359,300)
Purchase Plant and Equipment	3	(199,500)	(198,920)	(226,000)
Purchase Furniture and Equipment	3	(73,700)	(85,720)	(110,000)
Proceeds from Disposal of Assets	4	60,000	69,560	87,000
Repayment of Debentures	5	(133,870)	(152,430)	(152,430)
Proceeds from New Debentures	5	1,200,000	0	1,200,000
Self-Supporting Loan Principal Income		2,490	4,770	4,770
Transfers to Reserves (Restricted Assets)	6	(1,234,000)	(1,293,689)	(1,172,100)
Transfers from Reserves (Restricted Assets)	6	1,970,100	2,021,619	2,251,700
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	134,550	297,200	167,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	134,550	60,520
Total Amount Raised from General Rate	8	<u>(6,031,000)</u>	<u>(5,715,240)</u>	<u>(5,712,000)</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 2014**

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.

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.

(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) 2012/13 Actual Balances

Balances shown in this budget as 2012/13 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 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.

(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 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) 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 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

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.

(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 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 resale 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 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) 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.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Land Under Control

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

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

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

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

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 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) 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 (Level 3 inputs in the fair value hierarchy).

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.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

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.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to fair value, *AASB 13 - Fair Value Measurement* does not become applicable until the end of the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

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 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

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.

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	4 years (25%)
Furniture and Equipment	10 years (10%)
Plant and Equipment - HACCC 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 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 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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 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 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. They 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 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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 profit or loss.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

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 having occurred, which will have 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.

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 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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, are recognised as a current liability and are normally 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 those 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.

(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.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(t) Budget Actual Comparative Figures

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

(t) 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 matching of revenue and expenditure allocation from year to year, facilitating consistent long term financial planning projections.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	11,000	14,800	16,000
Other Services	4,000	2,400	4,000
Depreciation			
<u>By Program</u>			
Governance	42,600	45,390	44,700
General Purpose Funding			
Law, Order, Public Safety			0
Health	1,300	1,280	1,300
Education and Welfare	107,900	107,840	64,500
Housing	11,000	11,050	11,000
Community Amenities	42,300	42,230	42,700
Recreation and Culture	242,100	241,070	237,600
Transport	293,200	296,920	272,300
Economic Services			0
Other Property and Services	137,900	142,460	121,400
	<u>878,300</u>	<u>888,240</u>	<u>795,500</u>
<u>By Class</u>			
Land and Buildings	288,200	291,500	284,500
Furniture and Equipment	10,400	10,470	17,300
Plant and Equipment	220,800	223,320	168,800
Infrastructure	358,900	362,950	324,900
	<u>878,300</u>	<u>888,240</u>	<u>795,500</u>
Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	9,720	18,670	19,220
	<u>9,720</u>	<u>18,670</u>	<u>19,220</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	61,000	118,900	124,000
- Other Funds	50,000	64,300	150,000
Other Interest Revenue (<i>refer note 13</i>)	55,600	56,300	52,700
	<u>166,600</u>	<u>239,500</u>	<u>326,700</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

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 Control services.
Activities: Supervision, Enforcement of Bushfire Act, Cat 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 2014**

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 2014**

3. ACQUISITION OF ASSETS	2013/14 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	1,791,700
Health	35,000
Housing	52,000
Community Amenities	24,500
Recreation and Culture	366,200
Transport	1,099,700
	<u>3,369,100</u>
<u>By Class</u>	
Land and Buildings	1,978,000
Infrastructure Assets - Roads	934,700
Infrastructure Assets - Parks and Ovals	183,200
Plant and Equipment	199,500
Furniture and Equipment	73,700
	<u>3,369,100</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 2014**

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)
	2013/14 BUDGET	2013/14 BUDGET	2013/14 BUDGET
	\$	\$	\$
Community Amenities	12,000	14,500	2,500
Recreation & Culture	7,300	7,500	200
Transport	14,000	38,000	24,000
	33,300	60,000	26,700

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET	2013/14 BUDGET	2013/14 BUDGET
	\$	\$	\$
Plant & Equipment	33,300	60,000	26,700
	33,300	60,000	26,700

<u>Summary</u>	2013/14 BUDGET
	\$
Profit on Asset Disposals	26,700
Loss on Asset Disposals	0
	<u><u>26,700</u></u>

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$
Administration										
Organisational Reform - 179	7.11%	27/06/2015	50,210		24,230	22,590	25,980	50,210	3,150	4,780
Community Amenities										
George Street Upgrade - 173	6.85%	30/06/2014	7,680		7,680	7,180	0	7,680	400	900
Recreation & Culture										
East Fremantle Bowling Club* - 167	6.12%	29/07/2013	2,490		2,490	4,770	0	2,490	80	370
Foreshore/Landscaping - 169	6.85%	30/06/2014	14,340		14,340	13,410	0	14,340	740	1,670
Playground Equipment - 171	6.85%	30/06/2014	8,190		8,190	7,660	0	8,190	420	960
Automatic Reticulation - 175	6.85%	30/06/2014	11,270		11,270	10,530	0	11,270	580	1,320
Transport										
Footpath Construction - 168	6.85%	30/06/2014	15,360		15,360	14,360	0	15,360	790	1,790
Construction Works - 170	6.85%	30/06/2014	6,970		6,970	6,510	0	6,970	360	810
Local Area Traffic Management - 174	6.85%	30/06/2014	5,120		5,120	4,790	0	5,120	260	600
Road & Footpath Construction - 178	7.11%	27/06/2015	30,120		14,540	13,560	15,580	30,120	1,890	2,870
Road & Footpath Construction - 182	4.96%	13/06/2013	0		0	24,720	0	0	0	770
Road & Footpath Construction - 184	5.88%	22/03/2014	23,680		23,680	22,350	0	23,680	1,050	2,380
Other Property										
Historical Building Preservation- New				1,200,000	0		1,200,000		0	
	1	501,746	175,430	1,200,000	133,870	152,430	1,241,560	175,430	9,720	19,220

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 2014

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2013/14

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Historic Building Preservation	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 2013 nor is it expected to have unspent debenture funds as at 30th June 2014.

(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 2013/14.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
6. RESERVES			
(a) Plant Replacement Reserve			
Opening Balance	239,300	227,274	227,274
Amount Set Aside / Transfer to Reserve	141,200	145,026	145,800
Amount Used / Transfer from Reserve	<u>(139,500)</u>	<u>(133,000)</u>	<u>(139,000)</u>
	<u>241,000</u>	<u>239,300</u>	<u>234,074</u>
(b) Staff Leave Reserve			
Opening Balance	456,700	433,153	433,153
Amount Set Aside / Transfer to Reserve	14,500	23,547	15,700
Amount Used / Transfer from Reserve	<u>471,200</u>	<u>456,700</u>	<u>448,853</u>
(c) Office Equipment Reserve			
Opening Balance	73,700	108,423	108,423
Amount Set Aside / Transfer to Reserve	50,400	50,977	50,600
Amount Used / Transfer from Reserve	<u>(73,700)</u>	<u>(85,700)</u>	<u>(110,000)</u>
	<u>50,400</u>	<u>73,700</u>	<u>49,023</u>
(d) Unspent Grants & Restricted Cash Reserve			
Opening Balance	103,600	178,074	178,074
Amount Set Aside / Transfer to Reserve	0	96,545	
Amount Used / Transfer from Reserve	0	<u>(171,019)</u>	<u>(135,000)</u>
	<u>103,600</u>	<u>103,600</u>	<u>43,074</u>
(e) HACC Reserve			
Opening Balance	162,800	156,150	156,150
Amount Set Aside / Transfer to Reserve	5,200	6,650	6,800
Amount Used / Transfer from Reserve	<u>168,000</u>	<u>162,800</u>	<u>162,950</u>
(f) Legal Funds Reserve			
Opening Balance	122,200	117,214	117,214
Amount Set Aside / Transfer to Reserve	3,900	4,986	5,100
Amount Used / Transfer from Reserve	<u>126,100</u>	<u>122,200</u>	<u>122,314</u>
(g) Civic Buildings Reserve			
Opening Balance	756,500	959,278	959,278
Amount Set Aside / Transfer to Reserve	170,100	177,422	175,300
Amount Used / Transfer from Reserve	<u>(778,000)</u>	<u>(380,200)</u>	<u>(507,000)</u>
	<u>148,600</u>	<u>756,500</u>	<u>627,578</u>
(h) Strategic Plan & Infrastructure Reserve			
Opening Balance	366,700	788,464	788,464
Amount Set Aside / Transfer to Reserve	802,200	786,536	770,800
Amount Used / Transfer from Reserve	<u>(932,400)</u>	<u>(1,208,300)</u>	<u>(1,360,700)</u>
	<u>236,500</u>	<u>366,700</u>	<u>198,564</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

6. RESERVES (Continued)	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
(i) Arts & Sculpture Reserve			
Opening Balance	3,600	45,000	45,000
Amount Set Aside / Transfer to Reserve	46,500	2,000	2,000
Amount Used / Transfer from Reserve	<u>(46,500)</u>	<u>(43,400)</u>	<u>47,000</u>
	<u>3,600</u>	<u>3,600</u>	<u>47,000</u>
Total Reserves	<u><u>1,549,000</u></u>	<u><u>2,285,100</u></u>	<u><u>1,933,430</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 2014 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 2014**

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Plant Replacement Reserve	141,200	145,026	145,800
Staff Leave Reserve	14,500	23,547	15,700
Office Equipment Reserve	50,400	50,977	50,600
Unspent Grants & Restricted Cash Reserve	0	96,545	0
HACC Reserve	5,200	6,650	6,800
Legal Funds Reserve	3,900	4,986	5,100
Civic Buildings Reserve	170,100	177,422	175,300
Strategic Plan & Infrastructure Reserve	802,200	786,536	770,800
Arts & Sculpture Reserve	46,500	2,000	2,000
	<u>1,234,000</u>	<u>1,293,689</u>	<u>1,172,100</u>
Transfers from Reserves			
Plant Replacement Reserve	(139,500)	(133,000)	(139,000)
Staff Leave Reserve	0	0	0
Office Equipment Reserve	(73,700)	(85,700)	(110,000)
Unspent Grants & Restricted Cash Reserve	0	(171,019)	(135,000)
HACC Reserve	0	0	0
Legal Funds Reserve	0	0	0
Civic Buildings Reserve	(778,000)	(380,200)	(507,000)
Strategic Plan & Infrastructure Reserve	(932,400)	(1,208,300)	(1,360,700)
Arts & Sculpture Reserve	(46,500)	(43,400)	0
	<u>(1,970,100)</u>	<u>(2,021,619)</u>	<u>(2,251,700)</u>
Total Transfer to/(from) Reserves	<u>(736,100)</u>	<u>(727,930)</u>	<u>(1,079,600)</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 2014**

	Note	2013/14 Budget \$	2012/13 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	885,800	1,167,300
Cash - Restricted Reserves	15(a)	1,549,000	2,285,100
Receivables		395,700	225,650
		<u>2,830,500</u>	<u>3,678,050</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(1,281,500)</u>	<u>(1,258,400)</u>
NET CURRENT ASSET POSITION		1,549,000	2,419,650
Less: Cash - Restricted Reserves	15(a)	(1,549,000)	(2,285,100)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>134,550</u></u>

The estimated surplus/(deficiency) c/fwd in the 2012/13 actual column represents the surplus (deficit) brought forward as at 1 July 2013.

The estimated surplus/(deficiency) c/fwd in the 2013/14 budget column represents the surplus (deficit) carried forward as at 30 June 2014.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

8. RATING INFORMATION - 2013/14 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2013/14 Budgeted Interim Rates \$	2013/14 Budgeted Back Rates \$	2013/14 Budgeted Total Revenue \$	2012/13 Actual \$
Differential General Rate								
Residential	7.1277	2,931	68,305,826	4,840,000	15,000		4,855,000	4,599,360
Commercial	10.3128	104	9,908,893	1,022,000			1,022,000	969,600
Sub-Totals		3,035	78,214,719	5,862,000	15,000	0	5,877,000	5,568,960
Minimum Rates	Minimum \$							
Residential	835	184	1,842,130	154,000			154,000	146,280
Commercial	1035						0	
Sub-Totals		184	1,842,130	154,000	0	0	154,000	146,280
Ex-Gratia Rates Specified Area Rates (Note 9)							6,031,000	5,715,240
Discounts							6,031,000	5,715,240
Totals		3,219	80,056,849	6,016,000	15,000	0	6,031,000	5,715,240

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 2013/14 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 2014**

9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR

No specified area rate has been levied for the 2013/2014 financial year.

10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR

No service charges have been imposed for the 2013/2014 financial year.

11. FEES & CHARGES REVENUE	2013/14 Budget \$	2012/13 Actual \$
Governance	300	90
General Purpose Funding	53,400	53,740
Law, Order, Public Safety	15,400	8,040
Health	11,300	9,100
Education and Welfare	70,000	82,980
Housing	72,000	74,170
Community Amenities	218,400	214,660
Recreation & Culture	269,100	492,880
Transport	261,000	116,360
Economic Services	141,150	61,750
Other Property & Services	18,600	14,050
	<u>1,130,650</u>	<u>1,127,820</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2013/14 FINANCIAL YEAR**

Council has not granted any discounts, incentives, concessions or write offs during the 2013/2014 financial year.

13. INTEREST CHARGES AND INSTALMENTS - 2013/14 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	2013/14 Budget \$	2012/13 Actual \$
Interest on Unpaid Rates	11.00%		20,000	20,900
Pensioner Deferred Rates Interest			3,600	3,600
Interest on Instalments Plan	5.50%		32,000	31,800
Charges on Instalment Plan		\$15	35,000	35,000
			<u>90,600</u>	<u>91,300</u>

Ratepayers have the option of three payment plans as follows:

One instalment due - 26th September 2013

Two instalments due - 26th September 2013 & 30th January 2014.

Four instalments due - 26th September 2013, 21st November 2013, 30th January 2014 & 27th March 2014

14. ELECTED MEMBERS REMUNERATION	2013/14 Budget \$	2012/13 Actual \$
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The following annual fees, expenses and allowances are provided to council members and/or the mayor.

Meeting Fees - Mayor	24,000	14,000
Meeting Fees - Councillors	100,000	56,000
Mayoral Allowance	12,000	12,000
Deputy Mayoral Allowance	3,000	3,000
ICT Allowances	21,780	18,510
	<u>160,780</u>	<u>103,510</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

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:

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash - Unrestricted	885,800	1,167,300	524,423
Cash - Restricted	<u>1,549,000</u>	<u>2,285,100</u>	<u>1,933,430</u>
	<u>2,434,800</u>	<u>3,452,400</u>	<u>2,457,853</u>

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

Plant Replacement Reserve	241,000	239,300	234,074
Staff Leave Reserve	471,200	456,700	448,853
Office Equipment Reserve	50,400	73,700	49,023
Unspent Grants & Restricted Cash Reserve	103,600	103,600	43,074
HACC Reserve	168,000	162,800	162,950
Legal Funds Reserve	126,100	122,200	122,314
Civic Buildings Reserve	148,600	756,500	627,578
Strategic Plan & Infrastructure Reserve	236,500	366,700	198,564
Arts & Sculpture Reserve	3,600	3,600	47,000
	<u>1,549,000</u>	<u>2,285,100</u>	<u>1,933,430</u>

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

Net Result	518,230	1,593,640	1,515,780
Depreciation	878,300	888,240	795,500
(Profit)/Loss on Sale of Asset	(26,700)	(49,500)	(49,000)
(Increase)/Decrease in Receivables	(170,050)	414,000	25,000
Increase/(Decrease) in Payables	23,100	(550,000)	13,480
Grants/Contributions for the Development of Assets	(139,000)	(831,290)	(1,050,000)
Net Cash from Operating Activities	<u>1,083,880</u>	<u>1,465,090</u>	<u>1,250,760</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>105,000</u>	<u>105,000</u>	<u>105,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>1,241,560</u>	<u>175,430</u>	<u>1,375,444</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

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-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
Development Bonds & Deposits	575,100	78,000	(250,000)	403,100
Mooring Pen Deposits	62,500	8,800	(8,800)	62,500
Other Bonds & Deposits	255,100	10,600	(22,800)	242,900
Unclaimed Money	300			300
	<u>893,000</u>			<u>708,800</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 2013/14.

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
2013-2014**

Prog, Sp	Programme / Sub - Programme	Revenue		Expenses	
		Budget 2013/14	Budget Last Year	Budget 2013/14	Budget Last Year
04	GOVERNANCE				
041	MEMBERS OF COUNCIL			556,550	591,880
042	ADMINISTRATION	-7,300	-10,400	7,300	80,400
	Sub Total Governance	-\$7,300	-\$10,400	\$563,850	\$672,280
03	GENERAL PURPOSE FUNDING				
031	RATE REVENUE	-6,140,000	-5,815,200	104,300	240,700
032	GENERAL PURPOSE GRANTS	-110,100	-118,200		
033	OTHER GENERAL PURPOSE INCOME	-111,000	-274,000		
	Sub Total General Purpose Funding	-\$6,361,100	-\$6,207,400	\$104,300	\$240,700
05	LAW, ORDER, PUBLIC SAFETY				
051	FIRE PREVENTION	-7,000	-7,000	10,000	10,000
052	ANIMAL CONTROL	-15,000	-11,500	51,900	50,300
053	OTHER LAW ORDER & PUBLIC SAFETY	-400	-300	91,800	109,400
	Sub Total Law, Order, Public Safety	-\$22,400	-\$18,800	\$153,700	\$169,700
07	HEALTH				
071	MATERNAL & INFANT HEALTH	-3,800	-2,000	7,600	9,500
072	HEALTH INSPECTION & ADMIN	-8,000	-5,800	128,300	131,700
073	PEST CONTROL	-500	-500	4,000	6,700
	Sub Total Health	-\$12,300	-\$8,300	\$139,900	\$147,900
08	WELFARE				
081	PRE SCHOOL	-2,000	-2,000	10,950	15,450
082	CARE OF FAMILIES & CHILDREN	-720,000	-681,400	938,700	681,400
083	OTHER WELFARE			95,700	99,900
	Sub Total Welfare	-\$722,000	\$683,400	\$1,045,350	\$796,750
09	HOUSING				
019	HOUSING - COUNCIL STAFF	-72,000	-74,600	38,400	36,100
020	HOUSING - OTHER				11,400
	Sub Total Housing	-\$72,000	-\$74,600	\$38,400	\$47,500
10	COMMUNITY AMENITIES				
101	SANITATION-HOUSEHOLD REFUSE	-144,500	-80,000	1,272,700	1,210,400
102	OTHER SANITATION	-1,000	-1,000	38,500	39,000
103	TOWN PLANNING & REGIONAL DEVELOPMENT	-130,800	-130,000	785,600	701,100
104	OTHER COMMUNITY AMENITIES	-6,100	-29,300	66,600	139,600
105	COMMUNITY AMENITIES LOANS			400	900
106	PROTECTION OF THE ENVIRONMENT			2,500	2,000
	Sub Total Community Amenities	-\$282,400	-\$240,300	\$2,166,300	\$2,093,000
11	RECREATION AND CULTURE				
111	SWIMMING AREAS/BEACHES	-115,000	-114,000	56,000	51,300
112	OTHER RECREATION & SPORT	-235,100	-1,008,800	1,193,200	1,194,100
113	LIBRARIES			255,300	227,200
114	OTHER CULTURE	-28,000	-25,000	117,100	95,500
125	RECREATION AND CULTURE LOANS			1,820	4,320
	Sub Total Recreation and Culture	-\$378,100	-\$1,147,800	\$1,623,420	\$1,572,420
12	TRANSPORT				
122	MAINT STREETS ROADS & BRIDGES	-170,200	-242,200	1,503,400	1,326,700
123	ROAD PLANT	-24,000	-7,000	150,700	13,700
124	PARKING FACILITIES	-267,100	-272,500	242,300	207,400
403	TRANSPORT LOANS			4,350	9,220
	Sub Total Transport	-\$461,300	-\$521,700	\$1,900,750	\$1,557,020
13	ECONOMIC SERVICES				
131	BUILDING CONTROL	-141,700	-134,900	154,700	190,600
	Sub Total Economic Services	-\$141,700	-\$134,900	\$154,700	\$190,600
14	OTHER PROPERTY AND SERVICES				
144	UNCLASSIFIED PROPERTY	-31,000	-51,000	82,700	94,950
	Sub Total Other Property and Services	-\$31,000	-\$51,000	\$82,700	\$94,950
	Total All Sub Programs	-\$8,491,600	-\$9,098,600	\$7,973,370	\$7,582,820

**TOWN OF EAST FREMANTLE
SCHEDULE OF CAPITAL WORKS
2013-2014**

Off	COA	Description	2012/13 Budget	Details	Grant /Other	Reserve	Loans	Sale Proceeds	WDV	Profit (Loss)
Land & Buildings										
A40	E04604	Buildings - Town Hall Remedial Works	\$383,000	Various restoration works, incl waterless urinal, \$383K from Bldg Reserve 350		\$383,000				
A40	E04624	Buildings - "Old Police Station" Restoration Works	\$150,000	Remedial Works & Internal fitout, \$150K from Bldg Reserve 350		\$150,000				
A20	E04625	Buildings - Historic Building Preservation - CapEx	\$1,200,000	Historic Building Preservation, \$1.2M Loan 185 (1473).			\$1,200,000			
A80	E07401	Buildings - Sumpton Green Child Care - Renewal CapEx	\$35,000	Investigate structural roof beams, remove existing roof tiles and replace with a new colourbond roof		\$35,000				
A80	E09603	Buildings - 69 Allen Street - Renewal CapEx	\$40,000	Year 2 \$40K Refurbishment, kitchen renewal, general poor condition and patio in disrepair		\$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	E11609	Buildings - EF Cricket / Lacrosse Club Bldg - Clean and Re	\$150,000	Clubroom facility upgrade project \$450K. 1/3 CSRFF Round 13/14, 1/3 Club, 1/3 Town \$150K		\$150,000				
A80	E11684	Buildings - Dungeon Bldg Kitson Park - Renewal	\$8,000	Balance of renewal works to old brewery site building		\$8,000				
Land & Buildings Total			\$1,978,000		\$0	\$778,000	\$1,200,000	\$0	\$0	\$0
Plant & Equipment										
A30	E10640	Plant Replacement - Princ. Town Planner	\$24,500	Replacement P4054 Nissan 2010 Dualis ST J10 Series 3, less Trade \$14500, Changeover \$10K		\$10,000		\$14,500	\$12,000	\$2,500
A90	E11680	P&E - Replace Mower	\$25,000	Replacement P4053 Toro 580D mower		\$17,500		\$7,500	\$7,300	\$200
A80	E12613	P&E - Wheel Loader Replacement	\$104,000	Replacement P3475 Furokawa Wheel Loader 81Z845, less Trade \$18K, Changeover \$86K New Holland W808 TC (\$104K)		\$86,000		\$18,000	\$0	\$18,000
A80	E12633	P&E - Replace Single Cab Ute - Works Supervisor	\$23,000	Replacement P4047 Ford Ute 1DFP195, less Trade \$10K, Changeover \$13K		\$13,000		\$10,000	\$7,000	\$3,000
A80	E12705	P&E - Replace Single Cab Ute - Works	\$23,000	Replacement P4050 Mitsubishi Single Cab 1DFR436, less Trade \$10K, Changeover \$13K		\$13,000		\$10,000	\$7,000	\$3,000
Plant & Equipment Total			\$199,500		\$0	\$139,500	\$0	\$60,000	\$33,300	\$26,700
Furniture & Equipment										
A20	E04606	Network Hardware Renewal CapEx	\$52,000	IT Strategy - \$33K Desktop Upgrade to Office 2010, Migrate (7) existing HP desktops still under warranty to Win7, (17) new Win7 machines that will not support Office 2010/Win7 because of age, \$14K C654 Planning Copier, \$5K Other IT Equipment		\$52,000				
A20	E04613	Records Storage Upgrade	\$6,700	Upgrade records storage at Old Police Stn \$6.7K		\$6,700				
A80	E12631	Furniture & Equipment - Roadworks Infrastructure Ops	\$15,000	Roman Road's mobile electronic asset data pickup device Pocket Ramm, required for asset management fair value assessment of road infrastructure		\$15,000				
Furniture & Equipment Total			\$73,700		\$0	\$73,700	\$0	\$0	\$0	\$0

Off	COA	Description	2012/13 Budget	Details	Grant /Other	Reserve	Loans	Sale Proceeds	WDV	Profit (Loss)
Infrastructure Assets										
A80	E10628	Sumpton Green Play Equipment	\$23,100	EF Playgroup: 1) Double Swing \$4K + sand softfall \$2K, 2) Remove wooden fort and enlarge soft fall area and replace with Play Circuit \$15K		\$23,100				
A80	E11634	Inf. Other - Plympton Steps	\$49,500	Upgrade of Plympton Steps, (C/Over funding \$45K from SP Res)		\$49,500				
A80	E11664	Inf. - Playground Equipment - Adult Exercise Equipment	\$27,500	Park exercise equipment (rowing machines etc) to be installed along river, possibly W W Wayman Park.		\$27,500				
A80	E11668	Inf. - Parks - History Plaques - Various Locations	\$6,600	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 notable contribution to the town. Works est \$3K per park		\$6,600				
A80	E11685	Acqulsition of Public Art (Outdoor Sculpture) - CapEx - C	\$49,500	Public Art procurement		\$49,500				
A80	E11686	Inf - Parks - Merv Cowan Park Gazebo Renewal - CapEx	\$27,000	Renewal of 4 existing Gazebos in Merv Cowan Park, only posts and shade cloth renewal reqd.		\$27,000				
A80	E12681	Inf - Car Parking - New/Upgrade Plympton	\$152,800	Plympton Parking and Access Study - Year 1 contingency to Implement Recommendations from the study.	\$139,000	\$13,800				
A80	E12722	Inf - Footpath Plympton Precinct - Year 2 Program - CapEx	\$364,900	Plympton Precinct footpath program 1260 x 2.6 meters @ \$103 Plus 5% Supvn. Sewell & Hubble (Marmion to George). Includes \$67700 internal costs.		\$364,900				
A80	E12723	Inf - Roads - May St - Asphalt Resurfacing	\$75,900	Woodside - Resurface May St 300 x 10 meters @ \$23 = \$69K		\$75,900				
A80	E12725	Inf - Roads - Walter St - Asphalt Resurfacing	\$72,600	Richmond - Resurface Walter St 464 x 6.2 meters @ \$23 = \$66K		\$72,600				
A80	E12726	Inf - Roads - King St - Asphalt Resurfacing	\$94,600	Plympton - Resurface King & Glyde Sts(George to Marmion) (2) 320 x 9 meters @ \$15, plus 5% Supvn.		\$94,600				
A80	E12728	Inf - Roads - Woodhouse Rd - Traffic Calming Measures	\$20,000	\$20K, Traffic calming Intersection modifications at Munro, Chauncey & Habgood Sts		\$20,000				
A80	E12729	Inf - Drainage - Hubble St Renewal - CapEx	\$153,900	Replace pipework under footpath from George St to Canning Hwy		\$153,900				
Infrastructure Assets Total			\$1,117,900		\$139,000	\$978,900	\$0	\$0	\$0	\$0
Total All Capital Works			\$3,369,100		\$139,000	\$1,970,100	\$1,200,000	\$60,000	\$33,300	\$26,700

SCHEDULE OF FEES AND CHARGES 2013-2014

Description of Fee or Charge	Legislation	Details	2013/2014 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	48.00	Exempt	48.00
Orders & Requisitions	LGA 1995	Per Application	59.00	Exempt	59.00
Combined Enquiry	LGA 1995	Per Application	96.00	Exempt	96.00
Ownership enquiry		Per property	10.91	1.09	12.00
Rates - Special Arrangements to Pay	LGA 1995	Per Application	42.00	Exempt	42.00
GOVERNANCE					
General Administration					
Sale of Electoral Rolls	LGA 1995	Per Copy	53.64	5.36	59.00
Sale of Street Listings		Per Copy	165.45	16.55	182.00
Photocopying					
- General Public - A4 Sheets	LGA 1995	Per Copy	0.73	0.07	0.80
- General Public - A3 Sheets	LGA 1995	Per Copy	1.45	0.15	1.60
- Community & Organisations - A4 Sheets	LGA 1995	Per Copy	0.36	0.04	0.40
- Community & Organisations - A3 Sheets	LGA 1995	Per Copy	0.73	0.07	0.80
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					
Small but Strong	LGA 1995	Each	25.00	2.50	27.50
This is East Fremantle		Each	10.00	1.00	11.00
Trust Account Management Fee					
Administration charge for holding funds in Trust	LGA 1995	Each and every Deposit	5.18	0.52	5.70
- 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 1974		250.00	Exempt	250.00
Sterilised - 1 year	Dog Act 1974		20.00	Exempt	20.00
Sterilised - 3 year	Dog Act 1974		42.50	Exempt	42.50
Sterilised - Lifetime Registration	Dog Act 1974		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
Fire Break Clearing	Bush Fire Act	Actual Cost + 25%			Cost Plus
Impounding of Abandoned Shopping Trolley	LGA 1995		211.82	21.18	233.00
HEALTH					
Health					
Bee Keeping - Application	LGA 1995	Per Application	108.18	10.82	119.00
Stall Holders permit application fee / renewal		Per Application	140.91	14.09	155.00
Trading in Public Places - Application fee		Per Application	70.91	7.09	78.00
Trading in Public Places - Per Day fee		Per day	42.73	4.27	47.00
Outdoor Eating Area permit - Application fee		Per Application	235.45	23.55	259.00
Outdoor Eating Area permit - Annual fee	LGA 1995	Per sq mtr	24.55	2.45	27.00
Food Hygiene & Safety course		Per Applicant	34.55	3.45	36.00
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					
Metro Area - Full Day - plus Fuel	LGA 1995		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 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	2013/2014 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
COMMUNITY AMENITIES					
Sanitation					
Refuse & Recycling Service - 2 MGB's Weekly	WARR Act 2007	Per MGB per Annum	393.64	39.36	433.00
Refuse Service - Additional per MGB	WARR Act 2007	Per MGB per Annum	196.82	19.68	216.50
Refuse Service - Additional per MGB - 240 ll cart	WARR Act 2007	Per 240 ltr cart/collect	6.55	0.65	7.20
Recycling Service - Additional per MGB		Per MGB per Annum	196.82	19.68	216.50
Recycling Service - Additional per MGB - 240 ll cart		Per 240 ltr cart/collect	6.55	0.65	7.20
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 public metre	WARR Act 2007	Actual Cost + 25%	Cost plus	Yes	Cost plus
Sale / Replacement of 240 Litre MGB's	LGA 1995	Subsidised	81.82	8.18	90.00
Other Sanitation					
Sale of 150 Litre Compost Bins	LGA 1995	Subsidised	19.09	1.91	21.00
Sale of Worm Cafe	LGA 1995	Subsidised	50.00	5.00	55.00
Sale of Worm Farm Wheelie Bin	LGA 1995	Subsidised	90.91	9.09	100.00
Community Amenities					
Room Hire (Casual) - Community Groups	LGA 1995	Per Day	53.64	5.36	59.00
Room Hire (Sumpton Green) - Private eg. Schools Parties	LGA 1995	Per Day	31.82	3.18	35.00
Room Bond (Casual) - Private & Community Groups	LGA 1995		260.00		260.00
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	188.18	18.82	207.00
		Licence Fee/ sq.metre	14.55	1.45	16.00
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 + 0.236% for each \$1 in excess of \$2,500,000	Variable	Exempt	Variable
(e) More than \$5,000,000 but not more than \$24,500,000		\$12,633.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	Variable
(f) More than \$24,500,000		\$34,196	34196.00	Exempt	34,196.00
Penalty if development commenced or started 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				
Newspaper notice		Actual cost (inc GST) + Administration	Cost Plus	Yes	Cost Plus
Sign & Notice to Neighbours		Minimum	120.00	12.00	132.00
		Maximum	200.00	20.00	220.00
Noices 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	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. 50% of applicable fee (Min.	Variable	Exempt	Variable
Major			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	2013/2014 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		Actual cost (inc GST)	104.55	10.45	115.00
Property Settlement Questionnaire / Written Planning Advice/Zoning Certificate			66.36	6.64	73.00
T.P. Scheme No. 3 Text and Map			62.73	6.27	69.00
T.P. Scheme No. 3 Map Only			15.91	1.59	17.50
Metro Region Scheme (MRS) Referral/Commitment			120.00	12.00	132.00
Swan River Trust (SRT) Referral/Commitment			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)			Cost
Scheme Amendments					
Application (includes advertising)	P & D Act 2005	Minimum	500.00	50.00	550.00
Documentation		Actual cost (inc GST)			Cost
Documentation, Gazette/and Formal Advertising		Minimum	500.00	50.00	550.00
Other Miscellaneous					
Application for change of Use	P & D Act 2005		268.18	26.82	295.00
Penalty if commenced prior to Approval (in addition to the application fee)			536.35	53.64	590.00
Home Occupation					
Application (includes Public Comment Fee)	P & D Act 2005		222.00	Exempt	222.00
Penalty if commenced prior to Approval (in addition to the application fee)			444.00	Exempt	444.00
Application for Annual Renewal			73.00	Exempt	73.00
Application Penalty for Annual Renewal if approval has expired			144.00	Exempt	144.00
RECREATION & CULTURE					
Swimming Areas/beaches					
Mooring pen fees					
- Non-refundable application fee	LGA 1995		240.91	24.09	265.00
- 8 Metre Pens (deposit of \$1,650)	LGA 1995	Per annum	3040.91	304.09	3,345.00
- 10 Metre Pens (deposit of \$2,060)	LGA 1995	Per annum	3800.00	380.00	4,180.00
- 12 Metre Pens (deposit of \$2,480)	LGA 1995	Per annum	4563.64	456.36	5,020.00
- Casual Fees	LGA 1995	Per week	122.73	12.27	135.00
Replacement pens keys			53.64	5.36	59.00
Other Recreation & Culture					
General Reserve Hire Fees					
- Per Day Fee for \$34 per hour	LGA 1995		371.82	37.18	409.00
- Per Half Day Fee (AM or PM)			188.18	18.82	207.00
- Changeroom Bond (refundable)			218.18	21.82	240.00
- Liquor Permit Fee			53.64	5.36	59.00
- Key Deposit (refundable)		Per key	53.64	5.36	59.00
Personal Trainers					
- Application fee	LGA 1995		47.27	4.73	52.00
- Annual licence fee			940.81	94.09	1,035.00
Photo Sessions/ Wedding Ceremonies/ Functions					
Merv Cowan Reserve	LGA 1995	Per event	136.36	13.64	150.00
John Tonkin Reserve		Per event	136.36	13.64	150.00
Locke Park		Per event	136.36	13.64	150.00
East Fremantle Football Oval					
Lease Fees - estimate. Actual fee will be calculated per lease agreement.	LGA 1995	Per annum	1759.09	175.91	1,935.00
East Fremantle Bowling Club					
Lease Fees - estimate. Actual fee will be calculated per lease agreement.	LGA 1995	Per annum	1759.09	175.91	1,935.00
East Fremantle Croquet Club					
Ground fees - estimate. Actual fee will be calculated per lease agreement.	LGA 1995	Per annum	1759.09	175.91	1,935.00
East Fremantle Tennis Club - Rental per quarter	LGA 1995	Per quarter	1176.36	117.64	1,294.00
East Fremantle Tennis Club - Sinking Fund Contribution per quarter	LGA 1995	Per quarter	1176.36	117.64	1,294.00
1st Fremantle Sea Scouts					
Lease Fees - estimate. Actual fee will be calculated per lease agreement.	LGA 1995	Per annum	604.55	60.45	665.00
1st Leeuwin Sea Scouts					
Lease Fees - estimate. Actual fee will be calculated per lease agreement.	LGA 1995	Per annum	750.00	75.00	825.00
Henry Jeffrey Oval Junior Football Teams					
- Match day use	LGA 1995	Per player (for season)	13.64	1.36	15.00
- Training two (2) nights/week		Per season	459.09	45.91	505.00
East Fremantle Junior Cricket Teams					
- Match day use	LGA 1995	Per player (for season)	13.64	1.36	15.00
- Training two (2) nights/week		Per season	459.09	45.91	505.00
East Fremantle Seniors Cricket Teams					
- Training use and Premises	LGA 1995	Per season	572.73	57.27	630.00
- Match day & Training use		Per player (for season)	49.09	4.91	54.00
East Fremantle Lacrosse					
- Training use and Premises	LGA 1995	Per season	572.73	57.27	630.00
- Match day use - Juniors		Per player (for season)	13.64	1.36	15.00
- Match day use - Seniors		Per player (for season)	49.09	4.91	54.00
East Fremantle Soccer					
- Training and Game Fees	LGA 1995	Per season	572.73	57.27	630.00
- Per Player Fee - Juniors		Per player (for season)	13.64	1.36	15.00
- Per Player Fee - Seniors		Per player (for season)	49.09	4.91	54.00
Other Culture					
East Fremantle Festival					
Unpowered Stall	LGA 1995		70.91	7.09	78.00
Powered Stall	LGA 1995		140.91	14.09	155.00
East Fremantle Art Award - per entry	LGA 1995		24.55	2.45	27.00
Special Events Fees					
Use of Car Parking areas- Unlicensed- per m ²	LGA 1995		20.00	2.00	22.00
Use of Car Parking areas- Licensed- per m ²	LGA 1995		30.91	3.09	34.00
Left Bank Special Event Fee	LGA 1995		2918.18	291.82	3,210.00
On-call Ranger Fee - per 6 hours		Per event	450.00	45.00	495.00

SCHEDULE OF FEES AND CHARGES 2013-2014

Description of Fee or Charge	Legislation	Details	2013/2014 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
TRANSPORT					
Transport					
Road, Verge, Footpath & Crossover Reinstatement side and Crossover Construction					
Reinstatement Inspection fees					
Reinstatement Works - Minimum Charge	LGA 1995	Per hour	58.36	5.64	62.00
Lalente Path & Black Asphalt Crossover per m ²	LGA 1995		359.09	35.91	395.00
Concrete Path & Black Asphalt Crossover per m ²	LGA 1995		118.18	11.82	130.00
Concrete Path & Brick Paved Crossover per m ²	LGA 1995		122.73	12.27	135.00
Recoverable Works - Cost plus 25% profit to administration fee.	LGA 1995		140.81	14.08	155.00
Parking Facilities					
Vehicle Impounding Fee	LGA 1995	Initial cost	211.82	21.18	233.00
Vehicle Impounding Fee		Per day thereafter	32.73	3.27	36.00
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)			23.64	2.36	26.00
Road, Verge, Footpath Inspection Fee					
Resident Boat owners Annual Parking permit No1 Car Park		Each	37.27	3.73	41.00
Skip Bin Permits		Each	37.27	3.73	41.00
Jetty A mooring permits		Each	37.27	3.73	41.00
Sea container placement permits		Each	37.27	3.73	41.00
ECONOMIC SERVICES					
Building Fees					
Based on valuation of new building or improvements - Minimum \$35.00					
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) cost	Variable	Exempt	Variable
Building Services Levy	Building Act 2011 (from 2 April 2012)		Variable	Exempt	Variable
Infrastructure Bond - Building		Single frontage	Refundable 1,500.00		1,500.00
Infrastructure Bond - Building		Corner lots	Refundable 2,000.00		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
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 1999		\$0.20 per sq m floor space + GST (min \$110)	Variable	Yes	Variable
Pool inspection annual fee - 4 Yearly Statutory inspection	L.G (Misc Prov.) Act 1960		13.75	Exempt	13.75
Pool inspection fee - Request for inspection	LGA 1995		55.00	Exempt	55.00