
TOWN OF EAST FREMANTLE



2015/2016 BUDGET

Adopted 20th July 2015

BUDGET OVERVIEW

In conjunction with the Strategic Community Plan review, Council has revised its Long Term Financial Plan which is the ten year rolling plan that demonstrates the Town's ability to deliver on strategic priorities. Council's challenge has been to ensure a balanced budget and deliver on the priorities in the Strategic Community Plan.

In May, elected members worked through four year forward budget allocations with staff to prioritise the next and future year's activities, mindful of recent community feedback and expectations. There was also recognition now that amalgamation was behind us, that initially there needed to be a strong focus on planning to enable the best guide to allocating future resources before committing to shorter term objectives.

Key projects that are earmarked for the next financial year include;

- a comprehensive recreation and community services facilities study that aims to provide a clear outline of the requirements for the Town's recreation services, community facilities, parks, playgrounds, public open space, connecting footpaths and cycleways and providing support to clubs and groups;
- a revenue strategy to ensure that the Town is maximising existing assets and providing appropriate resources to deliver a good range of everyday important services as well as strategic priorities.
- A major review of the Strategic Community Plan, which has been brought forward by 12 months, to enable the community to set and confirm the priorities for the Town over the next ten years.

Additionally this year we are pleased to be offering a more convenient and environmentally friendly option for residents to receive their rates notices online, by opting to go paperless using eRates. Residents may request to receive online rate notices by visiting our website or go to <http://erateswa.com/eastfremantle/>

Council have set a rating strategy which provides much needed relief to the commercial sector, whilst overall the rate yield has been increased from last year by 1.25% to an increase of 6.25% this year. Notwithstanding this year's rate rise East Fremantle residential rates are lower by comparison than our large neighbouring councils, where residential rates in the dollar for East Fremantle are 2.3% lower than Fremantle, 1.2% lower than Melville (at the median) and 13.6% lower than Cockburn which has always promoted itself as a low rating Council.

Annual rates are calculated as a percentage of Gross Rental Value (GRV) on properties, with the median GRV on residential properties in East Fremantle being \$27,040 which is equivalent to a rental valuation of \$520 per week. The 2015/16 rates on a median value of residential property will be \$1,684, which is an increase of \$108 per annum or \$2.08 per week.

The median residential rate of \$1,684 by comparison is \$39 lower than Fremantle, \$20 lower than Melville and \$229 lower than Cockburn. Furthermore East Fremantle residential minimum rates are lower than each of our neighbours by \$222, \$257 and \$250 respectively.

Local government rates are an essential tax collection that goes toward a wide range of local community and infrastructure services, as well as the necessities of compliance under the Local Government Act 1995.

For 2015/16 the total budget expenditure is \$11,018,400 as shown below:

Operating budget	\$ 8,966,800
Capital budget	\$ 2,051,600
Total	\$11,018,400

Operating Budget

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

Services include town planning and heritage protection, building regulation, waste management, recycling services, road maintenance, footpaths, cycle ways, car parks, traffic management, bus shelters, foreshore management, drainage, street lighting, verge maintenance, street cleaning, street trees and tree watering, graffiti removal, neighbourhood watch, parks and gardens maintenance, playgrounds, barbeques, shared book and toy library services with the City of Fremantle, launching ramp, mooring pens, sporting and recreational facilities, home and community care services, sporting clubs, community organisations and events such as the East Fremantle Festival.

In keeping with the Town's top five ranking of metro Councils for waste management performance, Council will continue providing weekly recycling collections, three green waste collections and one general verge waste collection (including e-waste and mattresses) during 2015/16. As a member of the South Metropolitan Regional Council (SMRC), we also provide a free tip pass, which can be used at Henderson Waste Recovery Park for landfill and hazardous waste or the Regional Resource Recovery Centre (RRRC) for green waste. As part of our commitment to improving environmental sustainability the SMRC diverts approximately 70% of waste from landfill significantly reducing greenhouse gas emissions.

Capital Budget

The Town has prepared a four year forward capital works plan with the priority works included in the capital works program for the 2015/16 financial year to improve community facilities.

Key infrastructure allocations include:

- Buildings \$550,000
- Footpaths \$123,500
- Swan River Foreshore \$271,100
- Parks \$ 38,900
- Roads \$678,800
- Public Art \$ 49,300
- IT Furniture and Equipment \$ 64,000
- Plant Replacement \$276,000

In preparing the 2015/16 budget, Council officers and elected members have endeavoured to achieve a balanced and responsible budget which will benefit the East Fremantle community without creating an undue financial burden for ratepayers or the next generation.

Elected Representatives

The following elected members represent the Town's residents and ratepayers. Home addresses and contact details are provided to assist you, if you wish to contact your elected member for information or help you with a council matter.



Mayor Jim O'Neill

72 Allen Street
East Fremantle WA 6158
T: 9339 2425
Mayor.oneill@eastfremantle.wa.gov.au

PRESTON POINT WARD



Cr Michael McPhail

11 Angwin Street
East Fremantle WA 6158
T: 0404 979 273
Cr.mcphail@eastfremantle.wa.gov.au



Cr Julie Amor

17 Habgood Street
East Fremantle WA 6158
T: 9319 1661
Cr.amor@eastfremantle.wa.gov.au

WOODSIDE WARD



Cr Tony Watkins

63 Irwin Street
East Fremantle WA 6158
T: 0427 980 907



Cr Maria Rico

11 Petra Street
East Fremantle WA 6158
T: 9339 4413
Cr.rico@eastfremantle.wa.gov.au

RICHMOND WARD

One Position Vacant



Cr Cliff Collinson

48 King Street
East Fremantle WA 6158
T: 9339 6452
Cr.collinson@eastfremantle.wa.gov.au



Cr Jenny Harrington (Deputy Mayor)

31 Allen Street
East Fremantle WA 6158
T: 9319 5041
Cr.harrington@eastfremantle.wa.gov.au



Cr Sian Martin

16 Sewell Street
East Fremantle WA 6158
T: 9339 3950
Cr.martin@eastfremantle.wa.gov.au



Town of East Fremantle
Town Hall • 135 Canning Highway
East Fremantle WA 6158

T: (08) 9339 9339 Fax: (08) 9339 3399
admin@eastfremantle.wa.gov.au

eastfremantle.wa.gov.au

TOWN OF EAST FREMANTLE
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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**TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
REVENUE				
Rates	8	6,836,000	6,383,450	6,359,000
Operating Grants, Subsidies and Contributions		1,025,300	1,252,810	1,110,000
Fees and Charges	11	1,207,000	1,328,330	1,222,400
Interest Earnings	2(a)	139,000	180,130	178,900
Other Revenue		87,000	87,000	81,300
		<u>9,294,300</u>	<u>9,231,720</u>	<u>8,951,600</u>
EXPENSES				
Employee Costs		(3,214,600)	(3,249,140)	(2,866,900)
Materials and Contracts		(3,954,100)	(3,452,420)	(3,837,050)
Utility Charges		(399,100)	(371,690)	(371,950)
Depreciation	2(a)	(1,004,000)	(999,300)	(945,600)
Interest Expenses	2(a)	0	(2,910)	(2,230)
Insurance Expenses		(276,800)	(287,520)	(299,100)
Other Expenditure		(112,200)	(192,850)	(150,200)
		<u>(8,960,800)</u>	<u>(8,555,830)</u>	<u>(8,473,030)</u>
		333,500	675,890	478,570
Non-Operating Grants, Subsidies and Contributions		0	0	136,000
Profit on Asset Disposals	4	29,000	19,670	16,000
Loss on Asset Disposals	4	(6,000)	(2,190)	0
		<u>356,500</u>	<u>693,370</u>	<u>630,570</u>
NET RESULT				
Other Comprehensive Income				
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>356,500</u></u>	<u><u>693,370</u></u>	<u><u>630,570</u></u>

Notes:

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets 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.

**TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		72,200	100,030	67,200
General Purpose Funding		7,164,300	6,994,520	6,840,900
Law, Order, Public Safety		31,700	32,540	23,100
Health		11,200	10,480	10,600
Education and Welfare		903,300	899,780	862,700
Housing		86,800	83,820	81,600
Community Amenities		181,800	181,520	222,700
Recreation and Culture		356,000	396,320	346,100
Transport		313,900	335,920	303,600
Economic Services		141,700	166,010	162,000
Other Property and Services		31,400	30,780	31,100
		<u>9,294,300</u>	<u>9,231,720</u>	<u>8,951,600</u>
EXPENSES EXCLUDING				
Governance		(884,200)	(891,740)	(803,300)
General Purpose Funding		(71,900)	(70,890)	(66,400)
Law, Order, Public Safety		(132,300)	(130,170)	(143,300)
Health		(178,800)	(125,430)	(132,900)
Education and Welfare		(1,216,000)	(1,126,050)	(1,101,600)
Housing		(35,500)	(30,700)	(39,900)
Community Amenities		(2,420,300)	(2,199,600)	(2,348,100)
Recreation & Culture		(1,641,800)	(1,450,370)	(1,492,000)
Transport		(2,172,100)	(2,223,120)	(2,125,000)
Economic Services		(125,300)	(140,420)	(136,100)
Other Property and Services		(82,600)	(164,430)	(82,200)
		<u>(8,960,800)</u>	<u>(8,552,920)</u>	<u>(8,470,800)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Governance		0	(1,820)	(1,390)
Transport		0	(1,090)	(840)
		<u>0</u>	<u>(2,910)</u>	<u>(2,230)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Transport		0	0	136,000
		<u>0</u>	<u>0</u>	<u>136,000</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(6,000)	(2,190)	0
Law, Order, Public Safety		2,000	0	0
Education and Welfare		12,000	0	0
Recreation and Culture		13,000	5,670	2,000
Transport		2,000	14,000	14,000
		<u>23,000</u>	<u>17,480</u>	<u>16,000</u>
NET RESULT		356,500	693,370	630,570
Other Comprehensive Income				
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>356,500</u>	<u>693,370</u>	<u>630,570</u>

Notes:

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

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

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

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

**TOWN OF EAST FREMANTLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		6,836,000	6,383,450	6,359,000
Operating Grants, Subsidies and Contributions		1,025,300	1,252,810	1,110,000
Fees and Charges		1,009,300	1,130,630	972,140
Interest Earnings		139,000	180,130	178,900
Goods and Services Tax		266,000	253,690	266,000
Other		87,000	87,000	81,300
		<u>9,362,600</u>	<u>9,287,710</u>	<u>8,967,340</u>
Payments				
Employee Costs		(3,214,600)	(3,249,140)	(2,866,900)
Materials and Contracts		(3,833,830)	(3,332,150)	(3,296,780)
Utility Charges		(399,100)	(371,690)	(371,950)
Insurance Expenses		(276,800)	(287,520)	(299,100)
Interest Expenses		0	(2,910)	(2,230)
Goods and Services Tax		(243,000)	(236,210)	(250,000)
Other		(135,200)	(210,350)	(166,200)
		<u>(8,102,530)</u>	<u>(7,689,970)</u>	<u>(7,253,160)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,260,070</u>	<u>1,597,740</u>	<u>1,714,180</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(890,000)	(511,380)	(827,600)
Payments for Construction of Infrastructure	3	(1,161,600)	(1,941,240)	(1,847,500)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		0	0	136,000
Proceeds from Sale of Plant & Equipment	4	91,000	33,550	29,000
Net Cash Used in Investing Activities		<u>(1,960,600)</u>	<u>(2,419,070)</u>	<u>(2,510,100)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	0	(41,570)	(41,570)
Proceeds from New Debentures	5	500,000	0	0
Net Cash Provided By (Used In) Financing Activities		500,000	(41,570)	(41,570)
Net Increase (Decrease) in Cash Held Cash at Beginning of Year		(200,530) 2,248,330	(862,900) 3,111,230	(837,490) 2,864,390
Cash and Cash Equivalents at the End of the Year	15(a)	<u>2,047,800</u>	<u>2,248,330</u>	<u>2,026,900</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 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
REVENUES	1,2			
Governance		72,200	100,030	67,200
General Purpose Funding		328,300	611,070	481,900
Law, Order, Public Safety		33,700	32,540	23,100
Health		11,200	10,480	10,600
Education and Welfare		915,300	899,780	862,700
Housing		86,800	83,820	81,600
Community Amenities		181,800	181,520	222,700
Recreation and Culture		369,000	401,990	348,100
Transport		315,900	349,920	453,600
Economic Services		141,700	166,010	162,000
Other Property and Services		31,400	30,780	31,100
		<u>2,487,300</u>	<u>2,867,940</u>	<u>2,744,600</u>
EXPENSES	1,2			
Governance		(890,200)	(895,750)	(804,690)
General Purpose Funding		(71,900)	(70,890)	(66,400)
Law, Order, Public Safety		(132,300)	(130,170)	(143,300)
Health		(178,800)	(125,430)	(132,900)
Education and Welfare		(1,216,000)	(1,126,050)	(1,101,600)
Housing		(35,500)	(30,700)	(39,900)
Community Amenities		(2,420,300)	(2,199,600)	(2,348,100)
Recreation & Culture		(1,641,800)	(1,450,370)	(1,492,000)
Transport		(2,172,100)	(2,224,210)	(2,125,840)
Economic Services		(125,300)	(140,420)	(136,100)
Other Property and Services		(82,600)	(164,430)	(82,200)
		<u>(8,966,800)</u>	<u>(8,558,020)</u>	<u>(8,473,030)</u>
Net Operating Result Excluding Rates		(6,479,500)	(5,690,080)	(5,728,430)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(23,000)	(17,480)	(16,000)
Accrued (Income) / Expenses				
Depreciation on Assets	2(a)	1,004,000	999,300	945,600
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(550,000)	(359,300)	(665,200)
Purchase Infrastructure Assets - Roads	3	(802,300)	(898,530)	(808,500)
Purchase Infrastructure Assets - Parks	3	(359,300)	(1,042,710)	(1,039,000)
Purchase Plant and Equipment	3	(276,000)	(147,430)	(146,400)
Purchase Furniture and Equipment	3	(64,000)	(4,650)	(16,000)
Proceeds from Disposal of Assets	4	91,000	33,550	29,000
Repayment of Debentures	5	0	(41,570)	(41,570)
Proceeds from New Debentures	5	500,000	0	0
Transfers to Reserves (Restricted Assets)	6	(1,576,600)	(1,467,950)	(1,471,100)
Transfers from Reserves (Restricted Assets)	6	1,601,600	2,121,450	2,510,100
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	119,000	250,950	88,500
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	20,900	119,000	0
Total Amount Raised from General Rate	8	<u>(6,836,000)</u>	<u>(6,383,450)</u>	<u>(6,359,000)</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 2016**

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

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

(b) Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to the ATO, is included with receivables or payables in the statement of financial position.

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

(f) Superannuation

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

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

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

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

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

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

Land Under Control

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

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

Whilst they would be initially recorded at cost, being fair value at the date of acquisition (deemed cost) as per AASB 116, they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

Initial Recognition and Measurement between Mandatory Revaluation Dates.

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

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

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

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$2,500 is not capitalised, rather it is expensed 100% in the year incurred.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

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

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

(ii) Loans and receivables

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

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

Derecognition

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	12,000	11,500	11,500
Other Services	3,500	2,700	3,500
 Depreciation			
<u>By Program</u>			
Governance	96,500	96,600	73,400
General Purpose Funding			
Law, Order, Public Safety	1,300	1,100	
Health	1,000	1,000	1,500
Education and Welfare	69,600	63,100	71,500
Housing	7,200	7,100	11,900
Community Amenities	13,300	19,200	42,300
Recreation and Culture	293,000	293,400	246,700
Transport	370,400	370,400	350,900
Economic Services			
Other Property and Services	151,700	147,400	147,400
	<u>1,004,000</u>	<u>999,300</u>	<u>945,600</u>
 <u>By Class</u>			
Land and Buildings	307,500	306,100	298,900
Furniture and Equipment	43,200	43,000	30,900
Plant and Equipment	201,800	200,900	190,600
Infrastructure	451,500	449,300	425,200
	<u>1,004,000</u>	<u>999,300</u>	<u>945,600</u>
 Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	0	2,910	2,230
	<u>0</u>	<u>2,910</u>	<u>2,230</u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	47,000	74,570	70,000
- Other Funds	55,000	68,600	74,000
Other Interest Revenue (<i>refer note 13</i>)	37,000	36,960	34,900
	<u>139,000</u>	<u>180,130</u>	<u>178,900</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

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

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

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

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

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

EDUCATION AND WELFARE

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

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

HOUSING

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

Activities: Provision and maintenance of five rental properties

COMMUNITY AMENITIES

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

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

RECREATION AND CULTURE

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

Activities: The provision and maintenance in conjunction with the various communities of public halls, recreation grounds, sports pavilions, playgrounds, parks, gardens, beaches and the joint operation of the City of Fremantle Library.

TRANSPORT

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

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

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

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

OTHER PROPERTY & SERVICES

Objective: To monitor and control plant and Depot overhead cost pools, and to provide other services not included elsewhere.

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

3. ACQUISITION OF ASSETS	2015/16 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Land and Buildings	550,000
Furniture and Equipment	64,000
Plant and Equipment	35,000
Law, Order, Public Safety	
Plant and Equipment	31,000
Education and Welfare	
Plant and Equipment	65,000
Recreation and Culture	
Plant and Equipment	79,000
Infrastructure Assets - Parks and Ovals	359,300
Transport	
Plant and Equipment	66,000
Infrastructure Assets - Roads	802,300
	2,051,600
<u>By Class</u>	
Land and Buildings	550,000
Infrastructure Assets - Roads	802,300
Infrastructure Assets - Parks and Ovals	359,300
Plant and Equipment	276,000
Furniture and Equipment	64,000
	2,051,600

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 2016**

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)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Governance	20,000	14,000	(6,000)
Law, Order, Public Safety	9,000	11,000	2,000
Education & Welfare	9,000	21,000	12,000
Recreation & Culture	3,000	16,000	13,000
Transport	27,000	29,000	2,000
	68,000	91,000	23,000

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Plant & Equipment	68,000	91,000	23,000
	68,000	91,000	23,000

Summary

	2015/16 BUDGET \$
Profit on Asset Disposals	29,000
Loss on Asset Disposals	(6,000)
	<u>23,000</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
Governance										
Organisational Reform - 179	7.11%	27/06/2015	0		0	25,980	0	0	0	1,820
Transport										
Road & Footpath Construction - 178	7.11%	27/06/2015	0		0	15,590	0	0	0	1,090
Other Property										
Historical Building Renewal & Fitout-New				500,000	0		500,000		0	
	0		0	500,000	0	41,570	500,000	0	0	2,910

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

TOWN OF EAST FREMANTLE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
	Budget							
Historic Building Renewal & Fitout	500,000	WATC	Princ & Int	10	0	4	500,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

(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 2015/16.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES			
(a) Plant Replacement Reserve			
Opening Balance	182,000	289,500	289,000
Amount Set Aside / Transfer to Reserve	160,000	9,900	10,800
Amount Used / Transfer from Reserve	<u>(141,000)</u>	<u>(117,400)</u>	<u>(117,400)</u>
	<u>201,000</u>	<u>182,000</u>	<u>182,400</u>
(b) Staff Leave Reserve			
Opening Balance	327,000	474,900	474,000
Amount Set Aside / Transfer to Reserve	60,200	61,100	62,000
Amount Used / Transfer from Reserve	<u>(141,000)</u>	<u>(209,000)</u>	<u>(141,000)</u>
	<u>246,200</u>	<u>327,000</u>	<u>395,000</u>
(c) Office Equipment Reserve			
Opening Balance	114,000	76,500	76,000
Amount Set Aside / Transfer to Reserve	51,000	42,100	42,000
Amount Used / Transfer from Reserve	<u>(64,000)</u>	<u>(4,600)</u>	<u>(16,000)</u>
	<u>101,000</u>	<u>114,000</u>	<u>102,000</u>
(d) Unspent Grants & Restricted Cash Reserve			
Opening Balance	2,000	54,000	54,000
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve		<u>(52,000)</u>	
	<u>2,000</u>	<u>2,000</u>	<u>54,000</u>
(e) HACC Reserve			
Opening Balance	174,000	169,300	169,000
Amount Set Aside / Transfer to Reserve	31,000	4,700	5,000
Amount Used / Transfer from Reserve	<u>(44,000)</u>		
	<u>161,000</u>	<u>174,000</u>	<u>174,000</u>
(f) Legal Funds Reserve			
Opening Balance	131,000	127,100	127,000
Amount Set Aside / Transfer to Reserve	3,900	3,900	3,800
Amount Used / Transfer from Reserve			
	<u>134,900</u>	<u>131,000</u>	<u>130,800</u>
(g) Civic Buildings Reserve			
Opening Balance	376,000	588,000	588,000
Amount Set Aside / Transfer to Reserve	304,000	101,200	102,000
Amount Used / Transfer from Reserve	<u>(50,000)</u>	<u>(313,200)</u>	<u>(665,200)</u>
	<u>630,000</u>	<u>376,000</u>	<u>24,800</u>
(h) Strategic Plan & Infrastructure Reserve			
Opening Balance	368,000	581,800	525,000
Amount Set Aside / Transfer to Reserve	921,000	1,200,100	1,200,300
Amount Used / Transfer from Reserve	<u>(1,112,300)</u>	<u>(1,413,900)</u>	<u>(1,641,400)</u>
	<u>176,700</u>	<u>368,000</u>	<u>83,900</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES (Continued)			
(i) Arts & Sculpture Reserve			
Opening Balance	74,000	40,400	40,000
Amount Set Aside / Transfer to Reserve	45,500	44,950	45,200
Amount Used / Transfer from Reserve	<u>(49,300)</u>	<u>(11,350)</u>	<u>(70,100)</u>
	<u>70,200</u>	<u>74,000</u>	<u>15,100</u>
Total Reserves	<u><u>1,723,000</u></u>	<u><u>1,748,000</u></u>	<u><u>1,303,000</u></u>

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

Council has a policy of tri-ennial revaluation of infrastructure. The amount of any revaluation adjustment at 30 June 2015 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, has no impact on cash reserves or this budget document.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

6. RESERVES (Continued)	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Plant Replacement Reserve	160,000	9,900	10,800
Staff Leave Reserve	60,200	61,100	62,000
Office Equipment Reserve	51,000	42,100	42,000
HACC Reserve	31,000	4,700	5,000
Legal Funds Reserve	3,900	3,900	3,800
Civic Buildings Reserve	304,000	101,200	102,000
Strategic Plan & Infrastructure Reserve	921,000	1,200,100	1,200,300
Arts & Sculpture Reserve	45,500	44,950	45,200
	<u>1,576,600</u>	<u>1,467,950</u>	<u>1,471,100</u>
Transfers from Reserves			
Plant Replacement Reserve	(141,000)	(117,400)	(117,400)
Staff Leave Reserve	(141,000)	(209,000)	0
Office Equipment Reserve	(64,000)	(4,600)	(16,000)
Unspent Grants & Restricted Cash Reserve	0	(52,000)	0
HACC Reserve	(44,000)	0	0
Civic Buildings Reserve	(50,000)	(313,200)	(665,200)
Strategic Plan & Infrastructure Reserve	(1,112,300)	(1,413,900)	(1,641,400)
Arts & Sculpture Reserve	(49,300)	(11,350)	(70,100)
	<u>(1,601,600)</u>	<u>(2,121,450)</u>	<u>(2,510,100)</u>
Total Transfer to/(from) Reserves	<u>(25,000)</u>	<u>(653,500)</u>	<u>(1,039,000)</u>

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

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 and Asset replacement.

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 2016**

	Note	2015/16 Budget \$	2014/15 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	324,800	500,330
Cash - Restricted Reserves	15(a)	1,723,000	1,748,000
Receivables		395,700	198,000
		<u>2,443,500</u>	<u>2,446,330</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(699,600)</u>	<u>(579,330)</u>
NET CURRENT ASSET POSITION		1,743,900	1,867,000
Less: Cash - Restricted Reserves	15(a)	(1,723,000)	(1,748,000)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>20,900</u></u>	<u><u>119,000</u></u>

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
Differential General Rate								
Residential	6.2286	2,845	87,419,000	5,445,000	18,000		5,463,000	5,146,260
Commercial	9.6647	94	11,268,000	1,089,500			1,089,500	1,051,970
Sub-Totals		2,939	98,687,000	6,534,500	18,000	0	6,552,500	6,198,230
Minimum Rates								
Residential	1000	282	3,837,000	282,000			282,000	184,130
Commercial	1500	1	15,000	1,500			1,500	1,090
Sub-Totals		283	3,852,000	283,500	0	0	283,500	185,220
Ex-Gratia Rates Specified Area Rates (Note 9)							6,836,000	6,383,450
Discounts							6,836,000	6,383,450
Totals		3,222	102,539,000	6,818,000	18,000	0	6,836,000	6,383,450

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 2015/16 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 2016**

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

No specified area rate has been levied for the 2015/2016 financial year.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

No service charges have been imposed for the 2015/2016 financial year.

11. FEES & CHARGES REVENUE	2015/16 Budget \$	2014/15 Actual \$
Governance	200	18,590
General Purpose Funding	75,000	77,840
Law, Order, Public Safety	31,700	32,540
Health	10,200	10,480
Education and Welfare	87,400	90,240
Housing	86,800	83,820
Community Amenities	181,800	179,320
Recreation & Culture	288,800	343,690
Transport	284,500	306,060
Economic Services	141,200	166,060
Other Property & Services	19,400	19,690
	<u>1,207,000</u>	<u>1,328,330</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2015/16 FINANCIAL YEAR**

Council has not granted any discounts, incentives, concessions or write offs during the 2015/2016 financial year.

13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	2015/16 Budget \$	2014/15 Actual \$
Penalty on Unpaid Rates	11.00%		23,000	24,670
Pensioner Deferred Rates Interest			3,000	3,060
Interest on Instalments Plan	5.50%		34,000	33,900
Charges on Instalment Plan		\$15	35,000	35,070
			<u>95,000</u>	<u>96,700</u>

Ratepayers have the option of three payment plans as follows:

One instalment due - 7th September 2015

Two instalments due - 7th September 2015 & 11th January 2016.

Four instalments due - 7th September 2015, 9th November 2015, 11th January 2016 & 14th March 2016

14. ELECTED MEMBERS REMUNERATION	2015/16 Budget \$	2014/15 Actual \$
Meeting Fees - Mayor	24,500	24,000
Meeting Fees - Councillors (\$15,000 per member)	120,000	106,830
Mayoral Allowance	14,500	14,000
Deputy Mayoral Allowance	3,625	3,500
ICT Allowance (\$3,000 per member)	27,000	25,890
	<u>189,625</u>	<u>174,220</u>

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

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:

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	324,800	500,330	723,900
Cash - Restricted	<u>1,723,000</u>	<u>1,748,000</u>	<u>1,303,000</u>
	<u><u>2,047,800</u></u>	<u><u>2,248,330</u></u>	<u><u>2,026,900</u></u>

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

Plant Replacement Reserve	201,000	182,000	182,400
Staff Leave Reserve	246,200	327,000	536,000
Office Equipment Reserve	101,000	114,000	102,000
Unspent Grants & Restricted Cash Reserve	2,000	2,000	54,000
HACC Reserve	161,000	174,000	174,000
Legal Funds Reserve	134,900	131,000	130,800
Civic Buildings Reserve	630,000	376,000	24,800
Strategic Plan & Infrastructure Reserve	176,700	368,000	83,900
Arts & Sculpture Reserve	<u>70,200</u>	<u>74,000</u>	<u>15,100</u>
	<u><u>1,723,000</u></u>	<u><u>1,748,000</u></u>	<u><u>1,303,000</u></u>

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

Net Result	356,500	693,370	630,570
Depreciation	1,004,000	999,300	945,600
(Profit)/Loss on Sale of Asset	(23,000)	(17,500)	(16,000)
(Increase)/Decrease in Receivables	(197,700)	(197,700)	(250,260)
Increase/(Decrease) in Payables	120,270	120,270	540,270
Grants/Contributions for the Development of Assets	0	0	(136,000)
Net Cash from Operating Activities	<u><u>1,260,070</u></u>	<u><u>1,597,740</u></u>	<u><u>1,714,180</u></u>

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

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

Loan Facilities

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

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

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-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-16 \$
Development Bonds & Deposits	218,130	365,310	(427,680)	155,760
Developer Cash in Lieu	413,430			413,430
Mooring Pen Deposits	69,730	10,740	(10,200)	70,270
Other Bonds & Deposits	16,250	4,960	(9,650)	11,560
Unclaimed Money	19,930	100		20,030
	<u>737,470</u>			<u>671,050</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 2015/16.

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
2015-2016

Prog/ Sp	Programme / Sub - Programme	Revenue		Expenses	
		Budget 2015/16	Budget Last Year	Budget 2015/16	Budget Last Year
04	GOVERNANCE				
041	MEMBERS OF COUNCIL		-50,000	812,000	738,090
042	ADMINISTRATION	-72,200	-17,200	78,200	66,600
	Sub Total Governance	-\$72,200	-\$67,200	\$890,200	\$804,690
03	GENERAL PURPOSE FUNDING				
031	RATE REVENUE	-6,948,000	-6,467,900	71,900	66,400
032	GENERAL PURPOSE GRANTS	-114,300	-229,000		
033	OTHER GENERAL PURPOSE INCOME	-102,000	-144,000		
	Sub Total General Purpose Funding	-\$7,164,300	-\$6,840,900	\$71,900	\$66,400
05	LAW, ORDER, PUBLIC SAFETY				
051	FIRE PREVENTION	-6,800	-6,800	10,400	10,600
052	ANIMAL CONTROL	-24,900	-16,000	20,700	50,200
053	OTHER LAW ORDER & PUBLIC SAFETY	-2,000	-300	101,200	82,500
	Sub Total Law, Order, Public Safety	-\$33,700	-\$23,100	\$132,300	\$143,300
07	HEALTH				
071	MATERNAL & INFANT HEALTH	-2,300	-2,300	3,800	6,500
072	HEALTH INSPECTION & ADMIN	-8,900	-8,300	171,500	122,300
073	PEST CONTROL			3,500	4,100
	Sub Total Health	-\$11,200	-\$10,600	\$178,800	\$132,900
08	WELFARE				
081	PRE SCHOOL	-2,200	-2,100	10,700	10,700
082	CARE OF FAMILIES & CHILDREN	-910,200	-856,500	1,115,100	994,000
083	OTHER WELFARE	-2,900	-4,100	90,200	96,900
	Sub Total Welfare	-\$915,300	-\$862,700	\$1,216,000	\$1,101,600
09	HOUSING				
019	HOUSING - COUNCIL STAFF	-86,800	-81,600	35,500	39,900
020	HOUSING - OTHER				
	Sub Total Housing	-\$86,800	-\$81,600	\$35,500	\$39,900
10	COMMUNITY AMENITIES				
101	SANITATION-HOUSEHOLD REFUSE	-99,400	-89,400	1,422,200	1,385,600
102	OTHER SANITATION	-800	-500	42,200	43,200
103	TOWN PLANNING & REGIONAL DEVELOPMENT	-81,100	-132,000	917,900	857,500
104	OTHER COMMUNITY AMENITIES	-500	-800	36,000	59,300
106	PROTECTION OF THE ENVIRONMENT			2,000	2,500
	Sub Total Community Amenities	-\$181,800	-\$222,700	\$2,420,300	\$2,348,100
11	RECREATION AND CULTURE				
111	SWIMMING AREAS/BEACHES	-125,000	-115,500	66,900	61,500
112	OTHER RECREATION & SPORT	-212,000	-203,600	1,222,800	1,052,000
113	LIBRARIES			235,300	255,300
114	OTHER CULTURE	-32,000	-29,000	116,800	123,200
	Sub Total Recreation and Culture	-\$369,000	-\$348,100	\$1,641,800	\$1,492,000
12	TRANSPORT				
122	MAINT STREETS ROADS & BRIDGES	-25,900	-161,900	1,596,800	1,695,600
123	ROAD PLANT	-2,000		250,400	190,900
124	PARKING FACILITIES	-288,000	-291,700	324,900	238,500
403	TRANSPORT LOANS				840
	Sub Total Transport	-\$315,900	-\$453,600	\$2,172,100	\$2,125,840
13	ECONOMIC SERVICES				
131	BUILDING CONTROL	-141,700	-162,000	125,300	136,100
	Sub Total Economic Services	-\$141,700	-\$162,000	\$125,300	\$136,100
14	OTHER PROPERTY AND SERVICES				
144	UNCLASSIFIED PROPERTY	-31,400	-31,100	82,600	82,200
	Sub Total Other Property and Services	-\$31,400	-\$31,100	\$82,600	\$82,200
	Total All Sub Programs	-\$9,323,300	-\$9,103,600	\$8,966,800	\$8,473,030

**TOWN OF EAST FREMANTLE
SCHEDULE OF CAPITAL WORKS
2015-2016**

Off	COA	Description	2014/15 Budget	Details	Grant /Loan	Reserve	Sale Proceeds	WDV	Profit (Loss)
Land & Buildings									
A40	E04604	Buildings - Town Hall Remedial Works	\$400,000	Continuation of renewal works, incl carpets, refurb. Upstairs, IT, toilets, kitchen, waterless urinals. Bldg Reserve \$50K; Loan funding \$350K	\$350,000	\$50,000			
A40	E04624	Buildings - "Old Police Station" Restoration Works	\$150,000	Internal office fitout to address working environment during Town Hall renovation. Loan Funding \$150K	\$150,000	\$0			
Land & Buildings Total			\$550,000		\$500,000	\$50,000	\$0	\$0	\$0
HACC Plant & Equipment									
A51	E08602	People Mover Van - HACC - CapEx Plant Replacement	\$41,000	Replacement P4052 Imax Shuttle 1DGT319 changeover \$29K + trade \$12K		\$29,000	\$12,000	\$6,000	\$6,000
A51	E08603	Medium Sedan - HACC - CapEx Plant Replacement	\$24,000	Replacement P4051 Camry 1DHE420 changeover \$15K + Trade \$9K		\$15,000	\$9,000	\$3,000	\$6,000
Plant & Equipment Total			\$65,000		\$0	\$44,000	\$21,000	\$9,000	\$12,000
Plant & Equipment									
A20	E04601	Replacement Sedan - CEO	\$35,000	Replacement P4068 Jetta 1DXD129 changeover \$21K + trade \$14K		\$21,000	\$14,000	\$20,000	-\$6,000
A90	E11645	Replacement Ride on Mower TORO 3500	\$49,000	Replacement P4046 Toro 3500 1DFB056 changeover \$39K + trade \$10K		\$39,000	\$10,000	\$3,000	\$7,000
A90	E11647	Replacement Ride on Mower TORO 7200	\$30,000	Replacement P4058 Toro 7200 1DS1973 changeover \$24K + trade \$6K		\$24,000	\$6,000	\$0	\$6,000
A80	E12615	Replacement Works Utility Single Cab	\$28,000	Replacement P4060 Single Cab Ute 1DSG292 changeover \$17K + trade \$11K		\$17,000	\$11,000	\$11,000	\$0
A20	E12640	Replacement of Utility-Rangers	\$31,000	Replacement P4065 Ranger Vehicle 1DUQ275 changeover \$20K + trade \$11K		\$20,000	\$11,000	\$9,000	\$2,000
A80	E14602	Replacement of Dual Cab Utility-Operations Manager	\$38,000	Replacement P4070 Amarok 1DZT111 changeover \$20K + trade \$18K		\$20,000	\$18,000	\$16,000	\$2,000
Plant & Equipment Total			\$211,000		\$0	\$141,000	\$70,000	\$59,000	\$11,000
Furniture & Equipment									
A20	E04606	Network Hardware Renewal CapEx	\$59,000	IT Strategy Yr 1 - \$16K Desktop hardware upgrade to remaining 7 aged desktops incl Win7 spec; \$9K Firewall Replacement; \$24K IP Telephony; \$6K Upstairs Screen projection; WIFI Upgrade \$4K		\$59,000			
A20	E04613	Admin - Records Compactus Unit CapEx	\$5,000	Records Compactus Unit \$5K		\$5,000			
Furniture & Equipment Total			\$64,000		\$0	\$64,000	\$0	\$0	\$0
Infrastructure Assets									
A80	E11685	Acquisition of Public Art (Outdoor Sculpture) - CapEx - C	\$49,300	Acquisition & Instalation of Public Art, allowing 40% of purchase for instalation. (Supervision \$0, External costs \$0)		\$49,300			
Public Art Infrastructure Sub-Total			\$49,300		\$0	\$49,300	\$0	\$0	\$0
A80	E11687	Inf - Swimming Areas - Foreshore Erosion Control - CapEx	\$271,100	Swan River Foreshore Erosion Control; Implementation of study, sand nourishment (incl delivery, application), fencing, revegetation.		\$271,100			
Swan River Foreshore Infrastructure Sub- Total			\$271,100		\$0	\$271,100	\$0	\$0	\$0
A80	E11691	Inf - Town Bore Meter Installation CapEx	\$32,500	Town Bore Meter installation		\$32,500			
A80	E11668	Inf. - Parks - History Plaques - Various Locations	\$6,400	History Plaques - Various Locations; Install comemorative plaques to Parks/Reserves		\$6,400			
Parks Infrastructure Sub-Total			\$38,900		\$0	\$38,900	\$0	\$0	\$0

Off	COA	Description	2014/15 Budget	Details	Grant /Loan	Reserve	Sale Proceeds	WDV	Profit (Loss)
Infrastructure Assets (continued)									
A80	E12689	Inf - Footpath Renewal - Oakover St one side (Fletcher to	\$16,000	Footpath Renewal - Oakover one side (Fletcher to Millenden)		\$16,000			
A80	E12740	Inf - Footpath Renewal - Clayton St one side (Canning to	\$23,500	Footpath Renewal - Clayton one side (Canning to Fraser)		\$23,500			
A80	E12667	Inf - Footpath Renewal - Pier St, North side (Preston Pt to	\$16,000	Footpath Renewal - Pier St North side (Preston Pt to Parker)		\$16,000			
A80	E12741	Inf - Footpath Renewal - Allen St one side (Fletcher to Ca	\$41,300	Footpath Renewal - Allen St one side (Fletcher to Canning)		\$41,300			
A80	E12742	Inf - Footpath Renewal - Walter St east side (90m south	\$26,700	Footpath Renewal - Walter St east side (90m south of Fraser)		\$26,700			
Footpath Infrastructure Sub-Total			\$123,500		\$0	\$123,500	\$0	\$0	\$0
A80	E12680	Inf - Roads - East St (Traffic Modification) CapEx (Joint W	\$198,500	Estimate of cost (\$332K + 10%) \$366K. Would require liaison with Fremantle budget to accept 50% of cost (\$183K). Year 15/16		\$198,500			
A80	E12714	Inf - Roads - Consultant to Design Upgrade of Riverside	\$54,200	Consultant to design upgrade of Riverside Road		\$54,200			
A80	E12743	Inf - Roads - Reconst Pavement and Asphalt overlay Hab	\$158,900	Reconstruct pavement and asphalt overlay Habgood St		\$158,900			
A80	E12628	Inf - Roads - Pier St (Preston Pt to Easton) CapEx	\$70,500	Road resurfacing - Pier St (Preston Pt to Easton St) Asphalt 30mm		\$70,500			
A80	E12690	Inf - Roads - Road Resurfacing - Gill St CapEx	\$54,200	Road resurfacing - Gill St (Fraser to Canning) Asphalt 30mm		\$54,200			
A80	E12744	Inf - Roads - Town Hall Carpark CapEx	\$23,700	Town Hall Carpark		\$23,700			
A80	E12745	Inf - Roads - Sea Scouts Driveway CapEx	\$26,700	Sea Scouts Driveway		\$26,700			
A80	E12746	Inf - Roads - Road Resurf. Staton Rd Asphalt (Canning to	\$59,600	Road resurfacing - Staton Rd Asphalt 30mm (Canning to Wolsely)		\$59,600			
A80	E12747	Inf - Roads - Parking Machines - Parks CapEx	\$32,500	To install paid parking ticket machines at Red Herring (62 bays) & Zephyr Carpark (34 bays). \$30,000 plus \$1300pa support fees. Parking set @\$2 hour would yield \$45K pa Red Herring & \$25K pa Zephyr		\$32,500			
Road Infrastructure Sub-Total			\$678,800		\$0	\$678,800	\$0	\$0	\$0
Infrastructure Assets Total			\$1,161,600		\$0	\$1,161,600	\$0	\$0	\$0
Total All Capital Works			\$2,051,600		\$500,000	\$1,460,600	\$91,000	\$68,000	\$23,000

SCHEDULE OF FEES AND CHARGES 2015-2016

Description of Fee or Charge	Legislation	Details	2015/2016 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	52.00	Exempt	52.00
Orders & Requisitions	LGA 1995	Per Application	65.00	Exempt	65.00
Combined Enquiry	LGA 1995	Per Application	105.00	Exempt	105.00
Ownership enquiry		Per property	12.73	1.27	14.00
Rates - Special Arrangements to Pay	LGA 1995	Per Application	46.00	Exempt	46.00
GOVERNANCE					
General Administration					
Sale of Electoral Rolls	LGA 1995	Per Copy	59.09	5.91	65.00
Sale of Street listings		Per Copy	181.82	18.18	200.00
Photocopying					
- General Public - A4 Sheets	LGA 1995	Per Copy	0.82	0.08	0.90
- General Public - A3 Sheets	LGA 1995	Per Copy	1.64	0.16	1.80
- Community & Organisations - A4 Sheets	LGA 1995	Per Copy	0.41	0.04	0.45
- Community & Organisations - A3 Sheets	LGA 1995	Per Copy	0.82	0.08	0.90
Freedom Of Information					
-Application	FOI Act 1992	Per Application	30.00	Exempt	30.00
-FOI photocopying	FOI Act 1992	Per Copy	0.20	Exempt	0.20
-Staff Time (search & discovery of documents)	FOI Act 1992	Per Hour	30.00	Exempt	30.00
Sale of History Book	LGA 1995				
Small but Strong		Each	26.82	2.68	29.50
This is East Fremantle		Each	10.91	1.09	12.00
Trust Account Management Fee	LGA 1995				
Administration charge for holding funds in Trust		Each and every Deposit	5.73	0.57	6.30
- 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 - Sustainance	Dog Act 1976	Per Day	16.00	Exempt	16.00
Dog Fees					
Unsterilised - 1 year	Dog Act 1976		50.00	Exempt	50.00
Unsterilised - 3 year	Dog Act 1976		120.00	Exempt	120.00
Unsterilised - Lifetime Registration	Dog Act 1976		250.00	Exempt	250.00
Sterilised - 1 year	Dog Act 1976		20.00	Exempt	20.00
Sterilised - 3 year	Dog Act 1976		42.50	Exempt	42.50
Sterilised - Lifetime Registration	Dog Act 1976		100.00	Exempt	100.00
* Dog owned by pensioner - 50% of fee otherwise payable					
** Effective 31 May each year - 50% of normal fee on 1 year licence					
Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered			200.00	Exempt	200.00
Cat Fees					
Registration - 1 Year	Cat Act 2011		20.00	Exempt	20.00
Registration - 3 Years	Cat Act 2011		42.50	Exempt	42.50
Registration - Lifetime	Cat Act 2011		100.00	Exempt	100.00
* Cat owned by pensioner - 50% of fee otherwise payable					
** Effective 31 May each year - 50% of normal fee on 1 year licence					
Annual application for approval or renewal of approval to breed cats (per cat)	Cat Act 2011		100.00	Exempt	100.00
Cat Trap Hire (Bond \$300)	LGA 1995	Nil Hire Fee, Bond only	0.00	0.00	0.00
Fire Break Clearing	Bush Fire Act	Actual Cost + 25%			Cost Plus
Impounding of Abandoned Shopping Trolley	LGA 1995		229.09	22.91	252.00
HEALTH					
Health					
EH Gray Centre Mid Wifery - Annual Building Hire	LGA 1995		2436.36	243.64	2,680.00
Bee Keeping - Application		Per Application	118.18	11.82	130.00
Stall Holders permit application fee / renewal		Per Application	154.55	15.45	170.00
Trading in Public Places - Application fee		Per Application	77.27	7.73	85.00
Trading in Public Places - Per Day fee		Per day	46.36	4.64	51.00
Outdoor Eating Area permit - Application fee	LGA 1995	Per Application	259.09	25.91	285.00
Outdoor Eating Area permit - Annual fee		Per sq mtr	26.36	2.64	29.00
Food Hygiene & Safety course		Per Applicant	37.27	3.73	41.00
Septic Tank installation - Application	Health (Treatment of Sewage) Regs 1974		110.00	Exempt	110.00
Greywater system installation - Application	Health (Treatment of Sewage) Regs 1974	Fee Waiver		Exempt	Fee Waiver
Permit to use apparatus	Health (Treatment of Sewage) Regs 1974		110.00	Exempt	110.00
Permit to use apparatus - Greywater system	Health (Treatment of Sewage) Regs 1974	Fee Waiver		Exempt	Fee Waiver
Application to construct a new public building	Health (Public Buildings) Regs 1992		811.00	Exempt	811.00
EDUCATION & WELFARE					
Community Care Services					
Community Bus Use	LGA 1995				
Metro Area - Full Day - plus Fuel		Per Hour	72.73	7.27	80.00
Social Support		Per Occasion (small group)	7.27	0.73	8.00
Social Support		Per Occasion	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 2015-2016

Description of Fee or Charge	Legislation	Details	2015/2016 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
COMMUNITY AMENITIES					
Sanitation					
Refuse & Recycling Service - 2 MGB's Weekly	WARR Act 2007	Per MGB per Annum	470.00	Exempt	470.00
Refuse Service - Additional per MGB	WARR Act 2007	Per MGB per Annum	235.00	Exempt	235.00
Refuse Service - Additional per MGB - 240 lt cart	WARR Act 2007	Per 240 ltr cart/collect	7.90	Exempt	7.90
Recycling Service - Additional per MGB		Per MGB per Annum	235.00	Exempt	235.00
Recycling Service - Additional per MGB - 240 lt cart		Per 240 ltr cart/collect	7.90	Exempt	7.90
Bulk - 660 litre cart		Actual Cost + 25%	Cost plus	Yes	Cost plus
Bulk - 5 cubic metres Compactor unit	WARR Act 2007	Actual Cost + 25%	Cost plus	Yes	Cost plus
Bulk - per cubic metre	WARR Act 2007	Actual Cost + 25%	Cost plus	Yes	Cost plus
Sale / Replacement of 240 Litre MGB's	LGA 1995	Actual Cost + 25%	65.00	6.50	71.50
Other Sanitation					
Sale of 150 Litre Compost Bins	LGA 1995	Subsidised	21.82	2.18	24.00
Sale of Worm Cafe	LGA 1995	Subsidised	54.55	5.45	60.00
Sale of Worm Farm Wheelie Bins	LGA 1995	Subsidised	95.45	9.55	105.00
Community Amenities					
Room Hire (Casual) - Community Groups	LGA 1995	Per Day	58.18	5.82	64.00
Room Hire (Sumpton Green) - Private eg Childrens Parties	LGA 1995	Per Day	34.55	3.45	38.00
Room Bond (Casual) - Private & Community Groups	LGA 1995		285.00		285.00
Application for Non-Compliance Noise Event	Envir. Prot. Act 19	Per Application	658.18	65.82	724.00
Registration of new Lodging Houses	Health Act 1911	Per Application	267.27	26.73	294.00
Renewal of registration of existing Lodging Houses	Health Act 1911	Per Application	295.45	29.55	325.00
Permits					
Outdoor Eating Area Fee	LGA 1995	Application	206.36	20.64	227.00
		Licence Fee/ sq.metre	16.36	1.64	18.00
Town Planning Administration fees					
Application Fees - Dev. value between	P & D Act 2005				
(a) Less than \$50,000			147.00	Exempt	147.00
(b) More than \$50,000 but not more than \$500,000		0.32% of estimated cost of Development	Variable	Exempt	Variable
(c) More than \$500,000 but not more than \$2,500,000		\$1,700.00 + 0.257% for each \$1 in excess of \$500,000	Variable	Exempt	Variable
(d) More than \$2,500,000 but not more than \$5,000,000		\$7,161.00 + 0.206% for each \$1 in excess of \$2,500,000	Variable	Exempt	Variable
(e) More than \$5,000,000 but not more than \$21,500,000		\$12,633.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	Variable
(f) More than \$21,500,000		\$34,196	34196.00	Exempt	34,196.00
Penalty if development commenced or carried out prior to Approval	P & D Act 2005	Twice the fee payable for the determination of the Application	Twice Fee	Exempt	Twice Fee
Extension of Planning Approval prior to expiry	P & D Act 2005	50% of Applicable Fee (Min \$147)			Variable
Refund of planning application fee	P & D Act 2005				
Prior to assessment		50% of fee			Variable
Following assessment		Nil			
General Planning and Development Fees					
Advertising/Public Comment:	P & D Act 2005	Actual cost (inc GST) + Administration Fee	Cost Plus	Yes	Cost Plus
Newspaper Notice		Minimum	120.00	12.00	132.00
Sign & Notice to Neighbours		Maximum	200.00	20.00	220.00
Notices to Neighbours only		Minimum	20.00	2.00	22.00
Installation of Sign by Council		Maximum	180.00	18.00	198.00
			100.00	10.00	110.00
Subdivision/Strata Clearance	P & D Act 2005				
(a) not more than 5 lots		Per Lot	73.00	Exempt	73.00
(b) more than 5 but less than 195 lots		Per Lot for first 5 Lots and Per Lot thereafter	73.00	Exempt	73.00
(c) more than 195 lots			35.00	Exempt	35.00
			7393.00	Exempt	7,393.00
Amended Application	P & D Act 2005				
Minor		30% of applicable fee (Min. \$135)	Variable	Exempt	Variable
Major		50% of applicable fee (Min. \$135)	Variable	Exempt	Variable
Infrastructure Bond - Single Frontage	P & D Act 2005	Refundable	1500.00		1,500.00
Infrastructure Bond - Corner Lot	P & D Act 2005	Refundable	2000.00		2,000.00
Soil Stabilisation Bond	P & D Act 2005	Refundable	1000.00		1,000.00
Signage Application					
Application for Planning Approval	P & D Act 2005	Per application	147.00	Exempt	147.00

SCHEDULE OF FEES AND CHARGES 2015-2016

Description of Fee or Charge	Legislation	Details	2015/2016 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			104.55	10.45	115.00
		Actual cost (inc GST)			Cost
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
Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)			90.91	9.09	100.00
Crossover Variation Application fee	P & D Act 2005		286.00	Exempt	286.00
Cash-in-lieu of Parking Space - Valuation		Actual cost (inc GST)			Cost
Scheme Amendments					
Application (includes advertising)	P & D Act 2005		500.00	50.00	550.00
Documentation					
Documentation, Gazettel and Formal Advertising		Actual cost (inc GST)			Cost
Other Miscellaneous	P & D Act 2005		500.00	50.00	550.00
Application for change of Use					
Penalty if commenced prior to Approval (in addition to the application fee)	P & D Act 2005		295.00	Exempt	295.00
Home Occupation					
Application (includes Public Comment Fee)	P & D Act 2005		590.00	Exempt	590.00
Penalty if commenced prior to Approval (in addition to the application fee)			222.00	Exempt	222.00
Application for Annual Renewal			444.00	Exempt	444.00
Application Penalty for Annual Renewal if approval has expired			73.00	Exempt	73.00
			146.00	Exempt	146.00
RECREATION & CULTURE					
Swimming Areas/beaches					
Mooring pen fees					
- Non-refundable application fee	LGA 1995		268.18	26.82	295.00
- 8 Metre Pens (deposit of \$1,840)	LGA 1995		3350.00	335.00	3,685.00
- 10 Metre Pens (deposit of \$2,300)	LGA 1995		4190.91	419.09	4,610.00
- 12 Metre Pens (deposit of \$2,760)	LGA 1995		5022.73	502.27	5,525.00
- Casual Fees	LGA 1995		136.36	13.64	150.00
Replacement pens keys			63.64	6.36	70.00
Other Recreation & Culture					
General Reserve Hire Fees					
- Full Day Fee	LGA 1995		404.55	40.45	445.00
- Per Half Day Fee (AM or PM)			204.55	20.45	225.00
- Per hour Fee			36.36	3.64	40.00
- Changeroom Bond (refundable)			236.36	23.64	260.00
- Liquor Permit Fee			59.09	5.91	65.00
- Key Deposit (refundable)			59.09	5.91	65.00
Personal Trainers					
- Application fee	LGA 1995		52.73	5.27	58.00
- Annual licence fee			1035.45	103.55	1,139.00
Photo Sessions/ Wedding Ceremonies/ Functions					
Merv Cowan Reserve	LGA 1995		147.27	14.73	162.00
John Tonkin Reserve			147.27	14.73	162.00
Locke Park			147.27	14.73	162.00
East Fremantle Football Oval					
Ground Fees - 30% of net gate takings	LGA 1995		Variable	Yes	Variable
East Fremantle Bowling Club					
Lease Fees					
East Fremantle Croquet Club	LGA 1995		1904.55	190.45	2,095.00
Ground fees					
1st Fremantle Sea Scouts	LGA 1995		1904.55	190.45	2,095.00
Hall Fees					
1st Leeuwin Sea Scouts	LGA 1995		653.64	65.36	719.00
Hall Fees					
Henry Jeffrey Oval Junior Football Teams					
- Per Player Fee - Juniors	LGA 1995		14.55	1.45	16.00
- Training two (2) nights/week			500.91	50.09	551.00
East Fremantle Junior Cricket Teams					
- Per Player Fee - Juniors	LGA 1995		14.55	1.45	16.00
- Training two (2) nights/week			500.91	50.09	551.00
East Fremantle Seniors Cricket Teams					
- Training Fees	LGA 1995		625.45	62.55	688.00
- Per Player Fee - Seniors			53.64	5.36	59.00
Other Recreation & Culture (continued)					
East Fremantle Lacrosse					
- Training Fees	LGA 1995		625.45	62.55	688.00
- Per Player Fee - Juniors			14.55	1.45	16.00
- Per Player Fee - Seniors			53.64	5.36	59.00
East Fremantle Soccer					
- Training Fees	LGA 1995		625.45	62.55	688.00
- Per Player Fee - Juniors			14.55	1.45	16.00
- Per Player Fee - Seniors			53.64	5.36	59.00
Other Culture					
East Fremantle Festival					
Unpowered Stall	LGA 1995		77.27	7.73	85.00
Powered Stall	LGA 1995		154.55	15.45	170.00
East Fremantle Art Award - per entry	LGA 1995		25.45	2.55	28.00
Other Culture (continued)					
Special Events Fees					
Use of Car Parking areas- Unlicensed- per m2	LGA 1995		21.82	2.18	24.00
Use of Car Parking areas- Licensed- per m2	LGA 1995		34.55	3.45	38.00
Left Bank Special Event Fee	LGA 1995		3218.18	321.82	3,540.00
On-call Ranger Fee - per 8 hours		Per event	490.91	49.09	540.00

SCHEDULE OF FEES AND CHARGES 2015-2016

Description of Fee or Charge	Legislation	Details	2015/2016 Fees		
			GST(excl) \$	GST \$	GST (incl) \$
TRANSPORT					
Transport					
Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction					
Reinstatement Inspection fees	LGA 1995	Per hour	59.09	5.91	65.00
Reinstatement Works - Minimum Charge	LGA 1995		377.27	37.73	415.00
Laterite Path & Black Asphalt Crossover per m ²	LGA 1995		123.64	12.36	136.00
Concrete Path & Black Asphalt Crossover per m ²	LGA 1995		129.09	12.91	142.00
Concrete Path & Brick Paved Crossover per m ²	LGA 1995		148.18	14.82	163.00
Recoverable Works - Cost plus 25% profit to administration fee					
Parking Facilities					
Vehicle Impounding Fee	LGA 1995	Initial cost	229.09	22.91	252.00
Vehicle Impounding Fee		Per day thereafter	36.36	3.64	40.00
Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	LGA 1995	Per hour	2.73	0.27	3.00
Therafter \$12.00 for Maximum 24 hours)		Maximum per 24 hours	10.91	1.09	12.00
Parking Fees - Various locations per hour other than Launching Ramp No1.	LGA 1995	Per hour	1.82	0.18	2.00
Reminder Letter and Final Notice Fee (28 Days)					
Resident Boat owners Annual Parking permit No1 Car Park	Fines, Penalties & Infringement Notices Enforceme		16.40	Exempt	16.40
Skip Bin Permits		Each	40.91	4.09	45.00
Skip Bin Permits - Extension		Each	40.91	4.09	45.00
Jetty A mooring permits		Each	10.45	1.05	11.50
Sea container placement permits		Each	40.91	4.09	45.00
		Each	40.91	4.09	45.00
ECONOMIC SERVICES					
Building Fees					
Based on valuation of new building or improvements - Minimum \$95.00	Bldg Reg 2012				
Class 1 & 10 - Uncertified		0.32% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Class 2 to 9 - Uncertified		0.32% of est' const'. cost (ex GST)	Variable	Exempt	Variable
BCITF levy		0.2% of est' const'. (over \$20,000 inc GST) cost	Variable	Exempt	Variable
Building Services Levy	Building Act 2011 (from 2 April 2012)		Variable	Exempt	Variable
Infrastructure Bond - Building	Single frontage	Refundable	1500.00		1,500.00
Infrastructure Bond - Building	Corner lots	Refundable	2000.00		2,000.00
Materials on Verge licence	\$1 per sq m (min \$100)				Variable
Building Approval Certificate - Minimum \$95.00	Bldg Reg 2012				
Class 1 & 10 - Certified		0.19% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Class 2 to 9 - Certified		0.09% of est' const'. cost (ex GST)	Variable	Exempt	Variable
Refund of Building Licence fee					
Prior to assessment		50% of fee	50% of fee		50% of fee
Following assessment		Nil	Nil		Nil
Strata Titles (Form 7) per Strata Titles Gen Regs 1996 - Min \$104.75 + GST	\$0.20 per sq m floor space + GST		Variable	Yes	Variable
Pool inspection annual fee - 4 Yearly Statutory inspection \$57.45	Building Regulations 2012		14.40	Exempt	14.40
Pool inspection fee - Request for inspection	LGA 1995		57.27	5.73	63.00
UNCLASSIFIED					