



Shire of
Serpentine
Jarrahdale

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Annual Budget

2015 / 2016

Shire of Serpentine Jarrahdale

a 6 Paterson Street, Mundijong WA 6123 t 08 9526 1111 f 08 9525 5441
e info@sjshire.wa.gov.au w www.sjshire.wa.gov.au

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SHIRE OF SERPENTINE JARRAHDAL

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

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SHIRE OF SERPENTINE JARRAHDALÉ
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	17,982,029	16,389,800	15,824,649
Operating Grants, Subsidies and Contributions		3,956,880	3,619,950	3,674,060
Fees and Charges	11	5,605,756	5,864,597	4,652,399
Interest Earnings	2(a)	650,000	864,033	758,000
Other Revenue	2(a)	456,367	300,604	156,368
		<u>28,651,032</u>	<u>27,038,984</u>	<u>25,065,476</u>
Expenses				
Employee Costs		(12,582,994)	(9,610,471)	(10,676,003)
Materials and Contracts		(12,019,216)	(12,689,120)	(11,065,099)
Utility Charges		(930,100)	(926,207)	(899,581)
Depreciation on Non-Current Assets	2(a)	(3,397,710)	(2,943,407)	(2,924,679)
Interest Expenses	2(a)	(131,165)	(152,097)	(141,766)
Insurance Expenses		(513,232)	(429,241)	(464,827)
Other Expenditure		(247,145)	(188,983)	(37,668)
		<u>(29,821,562)</u>	<u>(26,939,526)</u>	<u>(26,209,623)</u>
		(1,170,530)	99,458	(1,144,147)
Non-Operating Grants, Subsidies and Contributions		6,145,878	10,164,538	8,278,096
Profit on Asset Disposals	3	46,492	19,870	34,800
Loss on Asset Disposals	3	(25,792)	(106,269)	(31,700)
NET RESULT		4,996,048	10,177,597	7,137,049
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>4,996,048</u>	<u>10,177,597</u>	<u>7,137,049</u>

Notes:

All fair value adjustments relating to remeasurement 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, are 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.

SHIRE OF SERPENTINE JARRAHDALE
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		156,867	305,925	156,868
General Purpose Funding		21,453,117	20,021,167	19,335,737
Law, Order, Public Safety		503,880	501,459	505,720
Health		162,750	92,358	34,742
Education and Welfare		78,200	76,863	62,200
Community Amenities		3,836,206	3,785,118	3,396,882
Recreation and Culture		108,612	154,323	108,582
Transport		1,064,800	888,648	515,100
Economic Services		955,500	906,899	641,595
Other Property and Services		331,100	306,226	308,050
		<u>28,651,032</u>	<u>27,038,986</u>	<u>25,065,476</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(4,750,451)	(4,182,897)	(4,469,116)
General Purpose Funding		(637,071)	(517,309)	(545,992)
Law, Order, Public Safety		(2,007,619)	(1,674,128)	(1,873,795)
Health		(820,906)	(511,734)	(625,319)
Education and Welfare		(1,199,414)	(4,678,351)	(1,112,609)
Community Amenities		(6,467,630)	(4,819,287)	(5,772,419)
Recreation and Culture		(4,599,261)	(3,542,444)	(3,814,445)
Transport		(7,730,406)	(5,648,414)	(6,673,672)
Economic Services		(315,010)	(716,904)	(887,469)
Other Property and Services		(1,162,629)	(495,964)	(293,021)
		<u>(29,690,397)</u>	<u>(26,787,432)</u>	<u>(26,067,857)</u>
Finance Costs (Refer Notes 2 & 5)				
Community Amenities		0	(5,543)	(3,410)
Recreation and Culture		(108,815)	(146,553)	(138,356)
Transport		(22,350)	0	0
		<u>(131,165)</u>	<u>(152,096)</u>	<u>(141,766)</u>
Non-operating Grants, Subsidies and Contributions				
Law, Order, Public Safety		0	795,486	0
Recreation and Culture		4,558,094	0	6,026,000
Transport		1,587,784	9,369,052	2,252,096
		<u>6,145,878</u>	<u>10,164,538</u>	<u>8,278,096</u>

SHIRE OF SERPENTINE JARRAHDALÉ
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 3)				
Governance		7,256	(14,573)	2,000
General Purpose Funding		0	(59,192)	0
Law, Order, Public Safety		4,616	(7,750)	(1,500)
Health		(272)	(377)	(4,000)
Education and Welfare		(1,000)	0	(2,000)
Community Amenities		(1,333)	(9,065)	(5,000)
Recreation & Culture		0	(2,349)	(1,000)
Transport		17,949	(7,677)	16,800
Economic Services		(6,159)	0	(2,200)
Other Property and Services		(357)	14,584	0
		20,700	(86,399)	3,100
NET RESULT		4,996,048	10,177,597	7,137,049
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		4,996,048	10,177,597	7,137,049

Notes:

All fair value adjustments relating to remeasurement 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 remeasurement 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.

**SHIRE OF SERPENTINE JARRAHDALE
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		18,282,029	16,158,316	15,814,961
Operating Grants, Subsidies and Contributions		5,156,880	3,619,950	3,659,060
Fees and Charges		5,605,756	5,864,597	4,652,401
Interest Earnings		650,000	864,034	758,000
Goods and Services Tax		0	0	0
Other Revenue		456,367	300,604	156,368
		<u>30,151,032</u>	<u>26,807,500</u>	<u>25,040,790</u>
Payments				
Employee Costs		(12,582,994)	(9,610,471)	(10,676,003)
Materials and Contracts		(12,696,972)	(12,689,122)	(11,035,411)
Utility Charges		(930,100)	(926,207)	(899,581)
Interest Expenses		(131,166)	(152,097)	(141,766)
Insurance Expenses		(513,232)	(429,241)	(464,827)
Goods and Services Tax		(30,000)	(48,033)	(16,000)
Other Expenditure		(247,145)	(188,983)	(37,668)
		<u>(27,131,609)</u>	<u>(24,044,153)</u>	<u>(23,271,256)</u>
Net Cash Provided By Operating Activities	15(b)	<u>3,019,423</u>	<u>2,763,348</u>	<u>1,769,534</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	4	(6,023,094)	(1,300,850)	(7,724,500)
Payments for Purchase of Property, Plant & Equipment	4	(1,742,050)	(1,671,023)	(1,369,873)
Payments for Construction of Infrastructure	4	(10,319,294)	(5,280,095)	(5,407,846)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		6,145,878	10,164,538	8,278,096
Proceeds from Sale of Plant & Equipment	3	732,000	642,633	768,000
Net Cash Used in Investing Activities		<u>(11,206,560)</u>	<u>2,555,203</u>	<u>(5,456,123)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(431,653)	(679,886)	(503,647)
Advances to Community Groups				
Proceeds from New Debentures	5	1,966,311	0	1,016,924
Net Cash Provided By (Used In) Financing Activities		<u>1,534,659</u>	<u>(679,886)</u>	<u>513,277</u>
Net Increase (Decrease) in Cash Held		(6,652,478)	4,638,665	(3,173,312)
Cash at Beginning of Year		17,365,932	12,727,267	11,749,567
Cash and Cash Equivalents at the End of the Year	15(a)	<u>10,713,454</u>	<u>17,365,932</u>	<u>8,576,255</u>

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

**SHIRE OF SERPENTINE JARRAHDALE
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue	1,2			
Governance		166,790	309,425	164,868
General Purpose Funding		3,471,088	3,631,366	3,511,088
Law, Order, Public Safety		514,796	1,296,945	505,720
Health		162,750	92,358	34,742
Education and Welfare		78,200	76,863	62,200
Community Amenities		3,837,806	3,785,118	3,396,882
Recreation and Culture		4,666,706	154,323	6,134,582
Transport		2,675,837	10,257,699	2,793,996
Economic Services		955,500	906,899	641,595
Other Property and Services		331,900	322,596	308,050
		<u>16,861,373</u>	<u>20,833,592</u>	<u>17,553,723</u>
Expenses	1,2			
Governance		(4,753,118)	(4,200,970)	(4,475,116)
General Purpose Funding		(637,071)	(576,501)	(545,992)
Law, Order, Public Safety		(2,013,919)	(1,681,878)	(1,875,295)
Health		(821,178)	(512,111)	(629,319)
Education and Welfare		(1,200,414)	(4,678,351)	(1,114,609)
Community Amenities		(6,470,563)	(4,833,896)	(5,780,829)
Recreation and Culture		(4,708,076)	(3,691,346)	(3,953,801)
Transport		(7,758,061)	(5,656,088)	(6,683,672)
Economic Services		(321,169)	(716,904)	(889,669)
Other Property and Services		(1,163,786)	(497,750)	(293,021)
		<u>(29,847,355)</u>	<u>(27,045,795)</u>	<u>(26,241,323)</u>
Net Result Excluding General Rates		(12,985,982)	(6,212,203)	(8,687,600)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	3	(20,700)	86,399	(3,100)
Depreciation on Assets	2(a)	3,397,710	2,943,407	2,924,679
Capital Expenditure and Revenue				
Purchase Land and Buildings	4	(6,023,094)	(1,300,850)	(7,724,500)
Purchase Plant and Equipment	4	(1,742,050)	(1,671,023)	(1,369,873)
Purchase Infrastructure Assets - Roads	4	(10,319,294)	(5,280,095)	(5,407,846)
Proceeds from Disposal of Assets	3	732,000	642,633	768,000
Repayment of Debentures	5	(431,653)	(679,886)	(503,647)
Proceeds from New Debentures	5	1,966,311	0	1,016,924
Transfers to Reserves (Restricted Assets)	6	(1,214,647)	(1,157,653)	(1,158,481)
Transfers from Reserves (Restricted Assets)	6	1,816,868	1,069,026	1,876,922
Transfers to Restricted Assets (Municipal)		(191,000)	2,951,955	(28,000)
Transfers from Restricted Assets (Municipal)		6,204,630	(8,037,845)	2,332,873
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	903,435	1,159,771	139,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	74,563	903,435	0
Amount Required to be Raised from General Rate	8	<u>(17,982,029)</u>	<u>(16,389,800)</u>	<u>(15,824,649)</u>

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

SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2014/15 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 (GST)

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

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

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

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**SHIRE OF SERPENTINE JARRAHDALE
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.

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

(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 intentions to release for sale.

(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 and 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.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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

Whilst they were 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 of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**SHIRE OF SERPENTINE JARRAHDALE
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 of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in 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 such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

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

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.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Land	Not depreciated
Buildings	15 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Motor Vehicles	2 to 5 years
Computer Equipment	2 to 5 years
Sealed roads and streets	
Clearing and earthworks	Not depreciated
Construction/road base	40 years
Original surfacing	
Bituminous seals	20 years
Asphalt surfaces	25 years
Gravel Roads	
Clearing and earthworks	Not depreciated
Construction/road base	25 years
Formed Roads (unsealed)	
Clearing and earthworks	Not depreciated
Construction/road base	50 years
Footpaths	40 years
Water supply piping & drainage systems	50 years
Irrigation Systems	25 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Capitalisation Threshold

Artworks	\$5,000
Buildings	\$20,000
Computer Equipment	\$10,000
Furniture	\$10,000
Plant & Equipment	\$10,000
Mobile Plant	\$10,000
Computer Equipment	\$10,000
Motor Vehicles	\$10,000
Infrastructure Assets	\$1
Land	\$1

(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.

SHIRE OF SERPENTINE JARRAHDALE
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 (Continued)

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.

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.

SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (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 (i.e. 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 that 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 (excl. 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 assets, 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 to 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.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

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 for 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.

(m) Impairment of Assets

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

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

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

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

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

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

(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 use or sale.

(q) Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as a 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.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 the Council's intentions to release for sale.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF SERPENTINE JARRAHDALÉ
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			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	44,000	49,665	34,350
Other Services	10,000	5,636	10,000
Depreciation			
<u>By Program</u>			
Governance	304,557	109,290	283,324
General Purpose Funding	0	0	0
Law, Order, Public Safety	252,010	222,132	203,561
Health	5,981	0	7,978
Education and Welfare	9,062	6,068	6,342
Community Amenities	33,255	16,393	21,759
Recreation and Culture	281,154	276,424	248,542
Transport	2,165,840	2,040,094	1,964,055
Economic Services	333,063	3,234	3,436
Other Property and Services	12,788	269,772	185,682
	<u>3,397,710</u>	<u>2,943,407</u>	<u>2,924,679</u>
<u>By Class</u>			
Land and Buildings	408,490	353,886	630,052
Furniture and Equipment	30,093	26,070	18,250
Plant and Equipment	575,049	498,180	308,097
Roads	2,234,240	1,935,463	1,851,935
Footpaths	63,529	55,036	51,111
Parks & Reserves	29,061	25,177	15,639
Drainage	57,248	49,595	49,595
	<u>3,397,710</u>	<u>2,943,407</u>	<u>2,924,679</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	131,165	152,097	141,766
	<u>131,165</u>	<u>152,097</u>	<u>141,766</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	125,000	157,027	96,000
- Restricted Funds	6,000	6,395	13,000
- Other Funds	300,000	466,154	430,000
Other Interest Revenue (<i>refer note 13</i>)	219,000	234,457	219,000
	<u>650,000</u>	<u>864,033</u>	<u>758,000</u>
(iii) Other Revenue			
Reimbursements and Recoveries	456,367	300,604	156,368
	<u>456,367</u>	<u>300,604</u>	<u>156,368</u>

**SHIRE OF SERPENTINE JARRAHDALE
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, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

The Shires six vision categories, Governance and Leadership, Built Environment, Natural Environment, Financial Sustainability, Local Economy, and Community Wellbeing, will come together to unite, creating a community which is sustainable, connected and thriving.

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

GOVERNANCE

Objective:

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

Activities:

Members of Council, human resources, information management, public relations and subscriptions, administration, and finance.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rate revenue, late payment penalty, general purpose grants, untied road grants, commissions, interest on investments, reimbursements and banking costs.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Volunteer bushfire brigades, fire prevention, animal control, emergency management and public safety administration.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Health services including infant health, inspection of premises, pest control and preventative maintenance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Pre-schools, community services, and family centre.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Waste management including household refuse and recycling, bulk verge green and hard waste collections, environmental and sustainability, town planning, public conveniences and cemeteries.

**SHIRE OF SERPENTINE JARRAHDALE
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)

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Provision of facilities and support of organisations with leisure activities and sport including halls, sports grounds, parks and gardens, and the Mundijong Library.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, bridges, footpaths, Council depot and purchases of plant and equipment and engineering design.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Rural services such as weed control of reserves, tourism and area promotion, management of building applications and economic development.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overhead operating accounts.

Activities:

Private works, public works overheads, plant operation, Jarrahdale Heritage Park development and maintenance and land development.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

3. DISPOSALS OF ASSETS

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

By Program	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
GOVERNANCE			
Vehicle Replacement - Chief Executive Officer	53,700	55,000	1,300
Vehicle Replacement - Director of Corporate Services	35,833	35,000	(833)
Vehicle Replacement - Director of Engineering	35,833	35,000	(833)
Vehicle Replacement - Director of Planning	31,993	35,000	3,007
Vehicle Replacement - Coordinator Customer Service and Finance	23,384	29,000	5,616
Vehicle Replacement - Manager of Communications	22,000	21,000	(1,000)
Vehicle Replacement - Manager of Human Resources	21,000	21,000	0
LAW & ORDER			
Vehicle Replacement - Ranger	21,284	25,000	3,716
Vehicle Replacement - Ranger	23,600	25,000	1,400
Vehicle Replacement - Manager Emergency Services	24,200	30,000	5,800
Vehicle Replacement - Emergency Services Technician	22,300	16,000	(6,300)
Vehicle Replacement - Manager Compliance	14,000	14,000	0
HEALTH			
Vehicle Replacement - Senior Environmental Health Officer	14,272	14,000	(272)
EDUCATION			
Vehicle Replacement - Manager Community Services	22,000	21,000	(1,000)
RECREATION & CULTURE			
Vehicle Replacement - Manager Planning	27,400	29,000	1,600
Vehicle Replacement - Senior Planner	15,933	14,000	(1,933)
Vehicle Replacement - Manager Planning	22,000	21,000	(1,000)
TRANSPORT			
Replace Diesel Tractor	27,609	40,000	12,391
Replace single axle single track truck	24,214	20,000	(4,214)
Replace 6 wheel tipper with lifting crane	69,138	80,000	10,862
Vehicle Replacement - Project Manager Water Sensitive Urban Design	22,090	21,000	(1,090)
Vehicle Replacement - Manager Operations	23,859	21,000	(2,859)
Vehicle Replacement - Building Maintenance Officer	25,200	24,000	(1,200)
Vehicle Replacement - Leading hand Construction & Maintenance	23,600	24,000	400
Vehicle Replacement - Leading Hand Drainage	23,600	24,000	400
Vehicle Replacement - Leading Hand Parks & Gardens	26,100	24,000	(2,100)
ECONOMIC SERVICES			
Vehicle Replacement - Senior Building Surveyor	15,157	14,000	(1,157)
	711,301	732,000	20,699

By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Plant & Equipment	711,301	732,000	20,699
	711,301	732,000	20,699

Summary

Profit on Asset Disposals	46,492
Loss on Asset Disposals	(25,792)
	20,700

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

4. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year:

Asset Class	Reporting Program										Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
<i>Property, Plant and Equipment</i>											
Land and Buildings	0	0	20,000	0	0	0	6,003,094	0	0	0	6,023,094
Plant and Equipment	349,000	0	180,200	26,200	34,600	0	100,650	1,025,200	26,200	0	1,742,050
<i>Infrastructure</i>											
Roads	0	0	0	0	0	0	0	10,319,294	0	0	10,319,294
	349,000	0	200,200	26,200	34,600	0	6,103,744	11,344,494	26,200	0	18,084,438

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

SHIRE OF SERPENTINE JARRAHDALÉ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	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 \$
Community Amenities								
Loan 104 Community Infrastructure	0		0	44,495	0	0	0	1,975
Loan 105 Mundijong Implementation	0		0	63,748	0	0	0	2,830
Loan 112 Mundijong Developer Contribution	0		0	14,683	0	0	0	739
Recreation and Culture								
Loan 91 Recreation Centre	1,152,061		262,920	247,779	889,141	1,152,061	67,197	82,338
Loan 91B Recreation Centre	0		0	112,470	0	0	0	12,748
Loan 116 Briggs Park Storage Facility	0		0	97,878	0	0	0	5,493
Loan 117 Council Chambers Refurbishment	964,729		103,189	98,833	861,540	964,729	41,618	45,974
Transport								
Loan 121 Abernethy Road	0	1,966,311	65,544	0	1,900,768	0	22,350	0
	2,116,790	1,966,311	431,653	679,886	3,651,449	2,116,790	131,165	152,097

All debenture repayments will be financed by general purpose revenue.

**SHIRE OF SERPENTINE JARRAHDALE
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 Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Abernethy Road Construction	1,966,311	WATC	Debenture	10	22,350	3.41	1,966,311	0
					22,350		1,966,311	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 ANZ Bank does exist. It is not anticipated that this facility will be required to be utilised during 2015/16.

SHIRE OF SERPENTINE JARRAHDALÉ
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) Leave Reserve			
Opening Balance	629,658	708,916	708,917
Amount Set Aside / Transfer to Reserve			
Interest	12,262	24,618	14,068
Amount Used / Transfer from Reserve			
Leave for financial year	(86,695)	(103,876)	(103,876)
	<u>555,225</u>	<u>629,658</u>	<u>619,109</u>
(b) Administration Building			
Opening Balance	1,772	61,302	61,303
Amount Set Aside / Transfer to Reserve			
Interest	35	2,129	1,216
Amount Used / Transfer from Reserve			
Engineering lease payout	0	(61,659)	(55,000)
	<u>1,807</u>	<u>1,772</u>	<u>7,519</u>
(c) Asset Management			
Opening Balance	153,804	255,668	255,668
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	175,338	0	0
Interest	2,995	8,878	5,074
Amount Used / Transfer from Reserve			
Mundijong Pavillion	0	(45,742)	(45,742)
Briggs Park Oval upgrade	(150,000)	0	(150,000)
Harris Place, Jarrahdale	0	(65,000)	(65,000)
	<u>182,137</u>	<u>153,804</u>	<u>0</u>
(d) Byford Locality Funding Program			
Opening Balance	5,834	26,456	26,401
Amount Set Aside / Transfer to Reserve			
Interest	114	919	524
Amount Used / Transfer from Reserve			
Locality Funding Allocation	(3,359)	(21,541)	(15,000)
	<u>2,589</u>	<u>5,834</u>	<u>11,925</u>
(e) Community Facilities			
Opening Balance	468,990	604,105	604,105
Amount Set Aside / Transfer to Reserve			
Interest	9,133	20,978	11,989
Amount Used / Transfer from Reserve			
Byford Country Club	0	(156,094)	(156,094)
Kalimna Club Facility Stage 1	(460,000)	0	(460,000)
	<u>18,123</u>	<u>468,989</u>	<u>0</u>
Total Reserves C/Fwd	<u>759,880</u>	<u>1,260,057</u>	<u>638,553</u>

**SHIRE OF SERPENTINE JARRAHDALE
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)			
Total Reserves B/Fwd	<u>759,880</u>	<u>1,260,057</u>	<u>638,553</u>
(f) Natural Disaster Recovery Management Account			
Opening Balance	197,207	138,080	138,079
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	87,669	77,690	77,690
Interest	3,840	4,795	2,740
Amount Used / Transfer from Reserve			
ESD999 - Emergency Account	<u>(28,282)</u>	<u>(23,358)</u>	<u>(28,358)</u>
	<u>260,434</u>	<u>197,207</u>	<u>190,151</u>
(g) Investment			
Opening Balance	629,768	607,859	597,859
Amount Set Aside / Transfer to Reserve			
Dividends	0	800	0
Interest	12,264	21,109	12,066
	<u>642,031</u>	<u>629,768</u>	<u>609,925</u>
(h) Jarrahdale Communications Tower Maintenance			
Opening Balance	110,858	97,502	94,996
Amount Set Aside / Transfer to Reserve			
Interest	2,159	3,386	1,885
Net income (after expenses) to be transferred	34,708	9,970	34,970
Amount Used / Transfer from Reserve	<u>147,725</u>	<u>110,858</u>	<u>131,851</u>
(i) Jarrahdale Locality Funding Program			
Opening Balance	33,116	17,387	17,387
Amount Set Aside / Transfer to Reserve			
Locality Funding Allocation	0	15,125	0
Interest	645	604	345
Amount Used / Transfer from Reserve			
Jarrahdale Mens Shed	<u>(32,425)</u>	<u>0</u>	<u>0</u>
	<u>1,336</u>	<u>33,116</u>	<u>17,732</u>
(j) Keysbrook Locality Funding Program			
Opening Balance	2,537	41,109	41,109
Amount Set Aside / Transfer to Reserve			
Interest	49	1,428	816
Amount Used / Transfer from Reserve			
Keysbrook Playground	<u>0</u>	<u>(40,000)</u>	<u>(40,000)</u>
	<u>2,586</u>	<u>2,537</u>	<u>1,925</u>
Total Reserves C/Fwd	<u>1,813,992</u>	<u>2,233,543</u>	<u>1,590,137</u>

**SHIRE OF SERPENTINE JARRAHDALE
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)			
Total Reserves B/Fwd	<u>1,813,992</u>	<u>2,233,543</u>	<u>1,590,137</u>
(k) Light Fleet & Plant Acquisition			
Opening Balance	751,702	711,891	711,076
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	544,829	550,010	600,000
Interest	14,638	24,721	14,111
Amount Used / Transfer from Reserve			
Purchase of Plant	(1,010,050)	(534,920)	(682,873)
	<u>301,119</u>	<u>751,702</u>	<u>642,314</u>
(l) Millbrace Bridge Preservation			
Opening Balance	168	11,294	11,294
Amount Set Aside / Transfer to Reserve			
Interest	3	392	224
Amount Used / Transfer from Reserve			
Millbrace Bridge Expenditure	0	(11,518)	(11,518)
	<u>171</u>	<u>168</u>	<u>0</u>
(m) Multi Use Trails			
Opening Balance	16,643	16,084	16,084
Amount Set Aside / Transfer to Reserve			
Interest	324	559	319
Amount Used / Transfer from Reserve			
	<u>16,967</u>	<u>16,643</u>	<u>16,403</u>
(n) Mundijong Locality Funding Program			
Opening Balance	17,162	25,095	25,094
Amount Set Aside / Transfer to Reserve			
Interest	334	871	498
Amount Used / Transfer from Reserve			
Anzac Memorial Project	0	(8,804)	(25,094)
Mundijong Railway Park	(15,539)	0	0
	<u>1,957</u>	<u>17,162</u>	<u>498</u>
(o) Oakford Locality Funding Program			
Opening Balance	64,604	33,443	33,443
Amount Set Aside / Transfer to Reserve			
Locality Funding Allocation	0	30,000	0
Interest	1,258	1,161	664
Amount Used / Transfer from Reserve			
	<u>65,862</u>	<u>64,604</u>	<u>34,107</u>
Total Reserves C/Fwd	<u>2,200,069</u>	<u>3,083,823</u>	<u>2,283,459</u>

SHIRE OF SERPENTINE JARRAHDALÉ
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)			
Total Reserves B/Fwd	<u>2,200,069</u>	<u>3,083,823</u>	<u>2,283,459</u>
(p) Renewable Energy			
Opening Balance	31,057	30,015	30,015
Amount Set Aside / Transfer to Reserve			
Interest	605	1,042	596
Amount Used / Transfer from Reserve			
	<u>31,662</u>	<u>31,057</u>	<u>30,611</u>
(q) Serpentine Locality Funding Program			
Opening Balance	28,112	28,803	28,802
Amount Set Aside / Transfer to Reserve			
Interest	547	853	572
Amount Used / Transfer from Reserve			
Locality Funding Allocation	0	(1,544)	(8,367)
Serpentine War Memorial	(17,000)	0	0
	<u>11,659</u>	<u>28,112</u>	<u>21,007</u>
(r) Serpentine Jarrahdale Locality Funding Program			
Opening Balance	25,553	24,553	24,552
Amount Set Aside / Transfer to Reserve			
Interest	498	1,000	487
Amount Used / Transfer from Reserve			
	<u>26,051</u>	<u>25,553</u>	<u>25,039</u>
(s) Serpentine Jarrahdale Sporting Precinct			
Opening Balance	296,498	286,547	286,547
Amount Set Aside / Transfer to Reserve			
Interest	5,774	9,951	5,686
Amount Used / Transfer from Reserve			
	<u>302,272</u>	<u>296,498</u>	<u>292,233</u>
(t) Tourism			
Opening Balance	10,316	45,100	30,820
Amount Set Aside / Transfer to Reserve			
Sale Yards Lease Income	3,000	2,750	2,400
Interest	201	1,566	895
Dividend	0	900	0
Amount Used / Transfer from Reserve			
Tourism & Small Business Contribution	(13,517)	(40,000)	(30,000)
	<u>0</u>	<u>10,316</u>	<u>4,115</u>
Total Reserves C/Fwd	<u>2,571,712</u>	<u>3,475,359</u>	<u>2,656,464</u>

SHIRE OF SERPENTINE JARRAHDALÉ
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)			
Total Reserves B/Fwd	<u>2,571,712</u>	<u>3,475,359</u>	<u>2,656,464</u>
(u) Waste			
Opening Balance	1,454,452	1,069,878	1,069,879
Amount Set Aside / Transfer to Reserve			
Interest	28,323	37,153	21,225
Transfer from municipal	<u>273,104</u>	<u>347,421</u>	<u>347,421</u>
	<u>1,755,879</u>	<u>1,454,452</u>	<u>1,438,525</u>
Total Reserves	<u><u>4,327,591</u></u>	<u><u>4,929,811</u></u>	<u><u>4,094,989</u></u>

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

SHIRE OF SERPENTINE JARRAHDALÉ
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 RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	12,262	24,618	14,068
Administration Building	35	2,129	1,216
Asset Management	178,333	8,878	5,074
Byford Locality Funding Program	114	919	524
Community Facilities	9,133	20,978	11,989
Natural Disaster Recovery Management Account	91,509	82,485	80,430
Investment	12,264	21,909	12,066
Jarrahdale Communications Tower Maintenance	36,867	13,356	36,855
Jarrahdale Locality Funding Program	645	604	345
Keysbrook Locality Funding Program	49	1,428	816
Light Fleet & Plant Acquisition	559,467	574,731	614,111
Millbrace Bridge Preservation	3	392	224
Multi Use Trails	324	559	319
Mundijong Locality Funding Program	334	871	498
Oakford Locality Funding Program	1,258	1,161	664
Renewable Energy	605	1,042	596
Serpentine Locality Funding Program	547	853	572
Serpentine Jarrahdale Locality Funding Program	498	1,000	487
Serpentine Jarrahdale Sporting Precinct	5,774	9,951	5,686
Tourism	3,201	5,216	3,295
Waste	301,427	384,574	368,646
	<u>1,214,647</u>	<u>1,157,653</u>	<u>1,158,481</u>
Transfers from Reserves			
Leave Reserve	(86,695)	(103,876)	(103,876)
Administration Building	0	(61,659)	(55,000)
Asset Management	(150,000)	(110,742)	(260,742)
Byford Locality Funding Program	(3,359)	(21,541)	(15,000)
Community Facilities	(460,000)	(156,094)	(616,094)
Natural Disaster Recovery Management Account	(28,282)	(23,358)	(28,358)
Investment	0	0	0
Jarrahdale Communications Tower Maintenance	0	45,030	0
Jarrahdale Locality Funding Program	(32,425)	0	0
Keysbrook Locality Funding Program	0	(40,000)	(40,000)
Light Fleet & Plant Acquisition	(1,010,050)	(534,920)	(682,873)
Millbrace Bridge Preservation	0	(11,518)	(11,518)
Multi Use Trails	0	0	0
Mundijong Locality Funding Program	(15,539)	(8,804)	(25,094)
Oakford Locality Funding Program	0	0	0
Renewable Energy	0	0	0
Serpentine Locality Funding Program	(17,000)	(1,544)	(8,367)
Serpentine Jarrahdale Locality Funding Program	0	0	0
Serpentine Jarrahdale Sporting Precinct	0	0	0
Tourism	(13,517)	(40,000)	(30,000)
Waste	0	0	0
	<u>(1,816,868)</u>	<u>(1,069,026)</u>	<u>(1,876,922)</u>
Total Transfer to/(from) Reserves	<u>(602,220)</u>	<u>88,627</u>	<u>(718,441)</u>

SHIRE OF SERPENTINE JARRAHDALÉ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)

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

Leave Reserve

- To be used to fund annual, sick (including depot EBA) and long service leave requirements.

Administration Building

- To provide for the employee accommodation requirements.

Asset Management

- To provide for the refurbishment of assets when they have reached their useful life and require extensive work to restore them back to original condition.

Byford Locality Funding Program

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Police Community Facilities

- This reserve is for the establishment of additional facilities in the community.

Natural Disaster Recovery Management Account

- To provide for unanticipated significant emergency services events or plant repairs.

Investment

- These funds are to be used to leverage opportunities that may present themselves to Council from Jarrahdale Communications Tower Maintenance

- To provide for the upgrades and maintenance of the tower when required.

Jarrahdale Locality Funding Program

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Police Keysbrook Locality Funding Program

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Police Light Fleet & Plant Acquisition

- To provide for the replacement of Light Fleet, Plant and Equipment as required under the replacement acquisition program.

Millbrace Bridge Preservation

- To attract additional grant funding to restore Millbrace Bridge and reopen it as a public access way.

Multi Use Trails

- To allow for the construction of Multi Use Trails.

Mundijong Locality Funding Program

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Police Oakford Locality Funding Program

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Police Renewable Energy

- This reserve is to allow Council to undertake renewable energy projects.

Serpentine Locality Funding Program

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Police Serpentine Jarrahdale Locality Funding Program

- Council initiated townscape related projects in the Serpentine Jarrahdale Shire.

Serpentine Jarrahdale Sporting Precinct

- To provide funds for the Serpentine Jarrahdale Regional Sporting Precinct when grant applications contribution funding.

Tourism

- This reserve has been modified to include the implementation of the tourism strategy and development of tourism throughout the district and region.

Waste

- To provide for Waste Management requirements.

SHIRE OF SERPENTINE JARRAHDALÉ
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)	2,391,446	2,428,075
Cash - Restricted Reserves	15(a)	4,327,590	4,929,809
Cash - Restricted Municipal	15(a)	3,994,418	10,008,048
Receivables		1,330,764	2,830,764
Inventories		18,386	16,386
		12,062,604	20,213,082
LESS: CURRENT LIABILITIES			
Trade and Other Payables		(2,182,516)	(2,888,272)
Short Term Borrowings		0	0
Long Term Borrowings		(431,652)	(366,109)
Provisions		(1,483,517)	(1,483,517)
		(4,097,685)	(4,737,898)
NET CURRENT ASSET POSITION		7,964,919	15,475,184
Less: Cash - Restricted Reserves	15(a)	(4,327,590)	(4,929,810)
Less: Cash - Restricted Municipal		(3,994,418)	(10,008,048)
Add: Current Portion of Debentures		431,652	366,109
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		74,563	903,435

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.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

<u>RATE TYPE</u>	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/General Rate								
GRV Residential Improved	8.7060	4,900	88,267,682	7,685,781	290,211		7,975,992	6,139,193
GRV Residential Vacant	14.344300	172	4,346,400	623,461	150,000		773,461	1,400,336
GRV Commercial/Industrial	8.276800	82	6,592,079	545,613	10,000		555,613	515,486
UV Rural	0.327200	1,298	1,228,280,000	3,756,233			3,756,233	3,696,514
UV Rural Living	0.3552	1,514	692,935,000	2,461,305			2,461,305	2,518,697
UV Intensive Farming	1.0265	18	16,080,000	165,061			165,061	168,494
Sub-Totals		7,984	2,036,501,161	15,237,454	450,211	0	15,687,665	14,438,720
Minimum Payment	Minimum \$							
GRV Residential Improved	1050	149	1,694,868	156,450			156,450	225,000
GRV Residential Vacant	1105	1,358	6,318,642	1,500,590			1,500,590	1,148,700
GRV Commercial/Industrial	1239	29	324,366	35,931			35,931	38,940
UV Rural	1239	303	77,075,321	375,417			375,417	349,280
UV Rural Living	1239	184	57,422,000	227,976			227,976	191,160
UV Intensive Farming	1239	0	0	0			0	
Sub-Totals		2,023	142,835,197	2,296,364	0	0	2,296,364	1,953,080
Discounts (Note 12)							(2,000)	(2,000)
Total Amount Raised from General Rate							17,982,029	16,389,800
Total Rates							17,982,029	16,389,800

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (CONTINUED)

All land except exempt land in the Shire of Serpentine Jarrahdale is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

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.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (CONTINUED)

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
GRV - Residential	Properties within the shire boundaries with a predominant residential use with a dwelling located on the land.	This rate contributes to the service desired by the community.	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Residential Vacant	Vacant land located within the shire boundaries excepting land with a Commercial/Industrial land use, or land with residential buildings	This rate is to raise additional revenue to contribute to the service desired by the community.	The rate is set higher than residential to promote and encourage land owners to develop vacant land to its full potential.
GRV Commercial/Industrial	Properties used for a commercial and industrial purpose, and non residential properties.	This rate is to raise additional revenue to contribute toward higher costs associated with commercial/industrial activity.	Whilst recognising that these activities are one of the major employers in the community and are to be encouraged, these activities also place additional impact on the infrastructure of the shire. Rate levies paid by these property owners are generally tax deductible expenses.
UV Rural	Consists of properties used predominantly for rural purposes.	This rate contributes to the service desired by the community.	This is considered to be the base rate above which all other UV rated properties are assessed.
UV Intensive Farming	Properties used for intensive farming purposes for non offensive trades, poultry/broiler farms and cattle/livestock holding yards.	This rate is to raise additional revenue to contribute toward higher costs associated with intensive farming activity.	Intensive farming properties place additional demand on councils road infrastructure as a result of their activities.
UV Rural Living	Rural residential land that ranges between lot sizes of 4,000 square meters to four hectares in accordance with the Rural Strategy Plan.	To ensure a fair contribution is made to the rate base of the Shire.	Small lot holdings often require the same services as an urban area, but cause disparate service delivery costs due to the spread out nature of the land holdings.

**SHIRE OF SERPENTINE JARRAHDAL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (CONTINUED)

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV - Residential	Properties within the shire boundaries with a predominant residential use with a dwelling located on the land.	This rate is considered to be the minimum contribution for basic services and infrastructure.	This is considered to be the base minimum for GRV rated residential properties.
GRV Residential Vacant	Vacant land located within the shire boundaries excepting land with a Commercial/Industrial land use, or land with residential buildings	This rate is considered to be the minimum contribution by vacant land for basic services and infrastructure.	The minimum for this category is designed to encourage land owners to develop their vacant residential land.
GRV Commercial/Industrial	Properties used for a commercial and industrial purpose, and non residential properties.	This rate is considered to be the minimum contribution by commercial/industrial for basic services and infrastructure.	The minimum for this category is the base amount required to contribute to increased costs associated with these activities.
UV Rural	Consists of properties used predominantly for rural purposes.	This rate is considered to be the minimum contribution by Rural for basic services and infrastructure.	The minimum for this category is the base amount required to contribute to increased costs associated with these activities.
UV Intensive Farming	Properties used for intensive farming purposes for non offensive trades, poultry/broiler farms and cattle/livestock holding yards.	This rate is considered to be the minimum contribution by intensive farming for basic services and infrastructure.	The minimum for this category is the base amount required to contribute to increased costs associated with these activities.
UV Rural Living	Rural residential land that ranges between lot sizes of 4,000 square meters to four hectares in accordance with the Rural Strategy Plan.	This rate is considered to be the minimum contribution by rural living for basic services and infrastructure.	The minimum for this category is the base amount required to contribute to increased costs associated with these activities.

SHIRE OF SERPENTINE JARRAHDALÉ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

The Shire of Serpentine Jarrahdale has not applied any specified area rates for the 2015/16 financial year.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

The Shire of Serpentine Jarrahdale has not applied any service charges for the 2015/16 financial year.

11. FEES & CHARGES REVENUE	2015/16 Budget \$	2014/15 Actual \$
Governance	0	0
General Purpose Funding	227,000	223,152
Law, Order, Public Safety	108,600	111,230
Health	32,750	40,385
Education and Welfare	200	553
Community Amenities	3,666,206	4,063,432
Recreation and Culture	36,600	37,592
Transport	585,900	480,794
Economic Services	943,500	896,231
Other Property and Services	5,000	11,227
	<u>5,605,756</u>	<u>5,864,597</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2015/16 FINANCIAL YEAR**

	Type	2015/16 Budget \$	2014/15 Actual \$
General Rates	Discount	2,000	2,000
		2,000	2,000

Discount/Payment Incentive

To be eligible for following prizes, payment must be made in full (option one only), by 4:30pm on 14 August 2015;
First prize: \$1,000, and a double pass to the West Australian Symphony Orchestra (WASO).
Second prize: \$1,000 and a double pass to the West Australian Symphony Orchestra (WASO).
By paying on time, you will automatically go into the draw to win.

Concessions

1. Farmland Concession

Council provide a concession to those properties that meet the Council SEG1 Farmland Concession Policy and provides a 31% concession off the rural rate to those properties that meet the eligibility criteria. For further information please contact the Shire's rates department. The total concession for farmland is estimated at \$258,998 for the 2015/2016 financial year.

2. Conservation Concession

Council provide a concession to those properties that meet the eligibility criteria and provides a 50% concession off the rural rate. For further information please contact the Shire's environmental department. The total concession for conservation is estimated at \$3,700 for the 2015/2016 financial year.

Rate Write Offs

An allocation of \$2,000 has been provided for as small interest write offs for the financial year.

Sundry Write Offs

An allocation of \$4,000 has been provided for to write off or waive any requests made by the community to Council and/or the Director Corporate and Community, as per delegated authority.

**SHIRE OF SERPENTINE JARRAHDALE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

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

	Interest Rate %	Admin. Charge \$	2015/16 Budget \$	2014/15 Actual \$
Interest on Unpaid Rates	11.00%		139,000	146,784
Interest on Instalments Plan	5.50%		80,000	87,673
Charges on Instalment Plan		10	90,000	101,764
			309,000	336,221

Where no instalment option is indicated, penalty interest will accrue at the rate of 11% per annum from the 15 August 2015 until full payment is received. It is estimated this will generate \$140,000.

Where an instalment option is indicated interest will accrue at the rate of 5.5% per annum from the instalment date, if unpaid after that date, until full payment of the instalment is made. The anticipated revenue from these charges is \$80,000.

The Shire of Serpentine Jarrahdale offers ratepayers the option to pay their rates by three separate option plans. These instalment plans for the 2015/16 year are as follows:

Option 1

Payment in Full on or before 14 August 2015

Option 2

Instalment 1 on or before 14 August 2015

Instalment 2 on or before 14 October 2015

Option 3

Instalment 1 on or before 14 August 2015

Instalment 2 on or before 14 October 2015

Instalment 3 on or before 15 December 2015

Instalment 4 on or before 16 February 2016

An administration charge of \$10.00 per instalment after the first instalment will be charged by Council.

The total revenue from the imposition of the administration charge under this option is estimated at \$100,000.

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2015/16 Budget \$	2014/15 Actual \$
Meeting Fees	152,440	149,150
President's Allowance	36,050	35,649
Deputy President's Allowance	9,013	9,013
Travelling Expenses	35,000	32,319
Telecommunications Allowance	31,500	31,295
	264,003	257,426

SHIRE OF SERPENTINE JARRAHDALÉ
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	2,391,446	2,428,075	262,625
Cash - Restricted Reserves	4,327,590	4,929,809	4,094,989
Cash - Restricted Municipal	3,994,418	10,008,048	4,218,641
	<u>10,713,454</u>	<u>17,365,932</u>	<u>8,576,255</u>

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

Leave Reserve	555,225	629,658	619,109
Administration Building	1,807	1,772	7,519
Asset Management	182,137	153,804	0
Byford Locality Funding Program	2,589	5,834	11,925
Community Facilities	18,123	468,989	0
Natural Disaster Recovery Management Account	260,434	197,207	190,151
Investment	642,031	629,768	609,925
Jarrahdale Communications Tower Maintenance	147,725	110,858	131,851
Jarrahdale Locality Funding Program	1,336	33,116	17,732
Keysbrook Locality Funding Program	2,586	2,537	1,925
Light Fleet & Plant Acquisition	301,119	751,701	642,314
Millbrace Bridge Preservation	171	168	0
Multi Use Trails	16,967	16,643	16,403
Mundijong Locality Funding Program	1,957	17,162	498
Oakford Locality Funding Program	65,862	64,604	34,107
Renewable Energy	31,662	31,057	30,611
Serpentine Locality Funding Program	11,659	28,112	21,007
Serpentine Jarrahdale Locality Funding Program	26,051	25,553	25,039
Serpentine Jarrahdale Sporting Precinct	302,272	296,498	292,233
Tourism	0	10,316	4,115
Waste	1,755,879	1,454,452	1,438,525
Other Restricted Cash	3,994,418	10,008,048	4,218,641
	<u>8,322,009</u>	<u>14,937,858</u>	<u>8,313,630</u>

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

Net Result	4,996,048	10,177,597	7,137,049
Depreciation	3,397,710	2,943,407	2,924,679
(Profit)/Loss on Sale of Asset	(20,700)	86,399	(3,100)
(Increase)/Decrease in Receivables	1,500,000	(111,503)	(40,686)
(Increase)/Decrease in Inventories	(2,000)	6,461	4,000
Increase/(Decrease) in Payables	(705,757)	(174,476)	25,688
Grants/Contributions for the Development of Assets	(6,145,878)	(10,164,538)	(8,278,096)
Net Cash from Operating Activities	<u>3,019,423</u>	<u>2,763,347</u>	<u>1,769,534</u>

SHIRE OF SERPENTINE JARRAHDALÉ
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

15. NOTES TO THE STATEMENT OF CASH FLOWS (CONTINUED)

(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	25,000	25,000	20,000
Credit Card Balance at Balance Date	<u>(7,000)</u>	<u>(7,000)</u>	<u>(7,000)</u>
Total Amount of Credit Unused	<u><u>118,000</u></u>	<u><u>118,000</u></u>	<u><u>113,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>3,651,449</u>	<u>2,116,790</u>	<u>3,309,953</u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**SHIRE OF SERPENTINE JARRAHDALE
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 local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
Maintenance Bonds	142,728	0	0	142,728
Builders Reg Board Levy	9,812	227,709	(233,806)	3,715
BCITF Collections	17,038	390,873	(401,487)	6,424
Footpaths	251,384	0	(251,384)	0
Halls & Ovals	22,923	18,000	(20,000)	20,923
Sundry	17,206	12,000	(15,000)	14,206
Excavations	27,500	0	0	27,500
Cash in lieu of Public Open Space	291,773	0	0	291,773
Serpentine Jarrahdale Business & Tourism Association	4,447	0	0	4,447
Temporary Accomodation (Health)	1,000	0	0	1,000
Projects - Contractors Retention Funds	119,265	0	(119,265)	0
	905,076	648,582	(1,040,942)	512,716

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2015/16

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

SHIRE OF SERPENTINE JARRAHDALE
2015-16 BUDGET CAPITAL EXPENDITURE

Account #	DESCRIPTION	CAPITAL ACQUISITIONS			FUNDING SOURCES							Notes	
		Land & Buildings	Plant & Equipment	Infrast. Assets	Total Acquisition	Grant Revenue	Trade In Revenue	Loan Funding	Restricted Funding	Reserve Funding	Carried Forward		Muni Funding
CEO901	Vehicle Replacement - CEO - 3677		70,000		70,000		55,000			15,000		-	
DCS901	Vehicle Replacement - Director of Corporate Services - 3660		56,650		56,650		35,000			21,650		-	
DAS901	Vehicle Replacement - Director of Engineering - 3665		56,650		56,650		35,000			21,650		-	
PRS901	Vehicle Replacement - Director of Planning - 3656		56,650		56,650		35,000			21,650		-	
CCS900	Vehicle Replacement - Coordinator Customer Service and Finance - 3679		39,850		39,850		29,000			10,850		-	
EXE900	Vehicle Replacement - Manager of Communications - 3674		34,600		34,600		21,000			13,600		-	
OGC900	Vehicle Replacement - Manager of Human Resources - 3683		34,600		34,600		21,000			13,600		-	
TOTAL FOR GOVERNANCE		-	349,000	-	349,000	-	231,000	-	-	118,000		-	
RAN900	Vehicle Replacement - Ranger - 3635		35,000		35,000		25,000			10,000		-	
RAN900	Vehicle Replacement - Ranger 3631		35,000		35,000		25,000			10,000		-	
ESD901	Vehicle Replacement - Manager Emergency Services - 3634		42,000		42,000		30,000			12,000		-	
ESD901	Vehicle Replacement - Emergency Services Technician - 3592		42,000		42,000		16,000			26,000		-	
DCO900	Vehicle Replacement - Manager Compliance - 3653		26,200		26,200		14,000			12,200		-	
BFS900	Replace Byford Fire Station Roof	20,000			20,000				20,000			-	
TOTAL FOR LAW, ORDER & PUBLIC SAFETY		20,000	180,200	-	200,200	-	110,000	-	-	70,200		-	
HIA900	Vehicle Replacement - Senior Environmental Health Officer - 3648		26,200		26,200		14,000			12,200		-	
TOTAL FOR HEALTH		-	26,200	-	26,200	-	14,000	-	-	12,200		-	
CDO900	Vehicle Replacement - Manager Community Services - 3652		34,600		34,600		21,000			13,600		-	
TOTAL FOR EDUCATION		-	34,600	-	34,600	-	21,000	-	-	13,600		-	
TOTAL FOR COMMUNITY AMENITIES		-	-	-	-	-	-	-	-	-		-	
STP900	Vehicle Replacement - Manager Planning - 3650		39,850		39,850		29,000			10,850		-	
TPL900	Vehicle Replacement - Senior Planner - 3680		26,200		26,200		14,000			12,200		-	
TPL900	Vehicle Replacement - Manager Planning - 3655		34,600		34,600		21,000			13,600		-	
BCC900	Byford Country Club	4,333,094			4,333,094	4,333,094				-		0	
KAL901	Kalimna Oval Club Facility Stage 1	460,000			460,000					460,000		-	
CFS572	Briggs Park Youth Services Room	35,000			35,000						35,000	-	
SSP900	Serpentine Skate Park	140,000			140,000						140,000	-	
BBS900	Gazebo for Byford by the Scarp	40,000			40,000						40,000	-	
MUN900	Mundijong netball court refurbishment	60,000			60,000						45,000	15,000	
BPP900	Minor Upgrade of Briggs Park Lower Oval (Subsoil Drains & Turf Renovations)	150,000			150,000					150,000		-	
BYP900	Briggs Park Youth Precinct Facilities - Skate Park	100,000			100,000						100,000	-	
SSJ900	Serpentine Ambulance Hall	150,000			150,000							150,000	
BTC900	Byford Tennis Court Resurface	15,000			15,000							15,000	
BCB900	Byford Central Basketball Half Court & BBQ	40,000			40,000							40,000	
MLU900	Mundijong Lighting Upgrade - Mundijong Oval	320,000			320,000	225,000						95,000	
MPT900	Upgrade Mundijong Public Toilets	40,000			40,000							40,000	
PPT900	Toilet for Percys Park	120,000			120,000							120,000	
TOTAL FOR RECREATION & CULTURE		6,003,094	100,650	-	6,103,744	4,558,094	64,000	-	-	646,650	360,000	475,000	
COR900	Council Funded Road Construction												
RC038	Lightbody Road (between SLK 3.4 and SLK 5.2 Lowlands Road)			240,000	240,000						240,000	-	
RC002B	Jarrahdale Road Bridge			8,395	8,395						8,395	-	
RC088	Richardson Street Bridge			26,405	26,405						26,405	-	
RC448	Benalla Crescent Road Works - Byford by the Scarp			238,611	238,611				238,611			-	
RC006	Reseal Nettleton Drive			216,711	216,711							216,711	
R2R900	Roads to Recovery Road Construction												
R2R177	Reseal Kingsbury Drive			434,775	434,775	315,000						119,775	
R2R193	Alexander Road - Marri Grove Primary School			180,000	180,000	180,000						-	
R2R068	Fisher Road - Resurface pavement west of South Western Highway			120,000	120,000	120,000						-	
R2R030	Utley Road - Rehabilitation Project			117,000	117,000	117,000						-	
DSC900	Developer Contribution Road Construction												
DES200	Thomas Road Design			280,000	280,000				280,000			-	
DSC133	Abernethy Road Design			150,000	150,000				150,000			-	
DCP133	Abernethy Road upgrade to Warrington Road (100% DCP Funded)			3,067,171	3,067,171				3,067,171			-	
COR133	Abernethy Road upgrade to Warrington Road (50% DCP Funded, 50% Council Funded)- full length utility relocation, plus full civil to Warrington only			3,932,623	3,932,623		1,966,311		1,966,311			-	

SHIRE OF SERPENTINE JARRAHDALE
2015-16 BUDGET CAPITAL EXPENDITURE

Account #	DESCRIPTION	CAPITAL ACQUISITIONS			FUNDING SOURCES								Notes
		Land & Buildings	Plant & Equipment	Infrast. Assets	Total Acquisition	Grant Revenue	Trade In Revenue	Loan Funding	Restricted Funding	Reserve Funding	Carried Forward	Muni Funding	
RRG900	Regional Road Group Road Construction												
RRA009	Kargotich Road - Mundijong Road to 900m North - SLK 12 to 12.94			191,122	191,122	35,430			67,119		88,573		-
RRG017	Hopeland Road - South of Punrak Road SLK 5.3 to 6.2			329,556	329,556	219,704							109,852
RRG137	Orton Road between Kargotich King SLK 3.7 to 4.25			213,614	213,614	142,409							71,205
RRG302	Rowley Road - East of Blair Road SLK 1.83 to 2.44			305,311	305,311	203,541							101,770
SBS900	State Black Spot Road Construction												
SBS133	Abernethy Road - Soldiers Road - install median island			18,000	18,000	7,200			4,800		6,000		-
SBS013	Hopkinson/Thomas - Improve cross sectional width of bridge			180,000	180,000	177,500							2,500
SBS009	Kargotich Road - Thomas to Mundijong Rd (SLK 3.01-13.01). Install edge lines and raised pavement markers after existing centreline and signage.			70,000	70,000	70,000							-
RPP925	Replace tractor diesel		90,000		90,000		40,000			50,000			-
RPP925	Replace single axle single track truck		45,000		45,000		20,000			25,000			-
RPP925	6 wheel tipper with lifting crane		280,000		280,000		80,000			200,000			-
RPP927	Turbo parts washer		13,000		13,000					13,000			-
RPP926	2 x Trailer mounted variable message boards		70,000		70,000					70,000			-
RPP925	Crew cab truck with tipper body		70,000		70,000					70,000			-
RPP925	Mower		48,000		48,000					48,000			-
RPP925	Mower Trailer		18,000		18,000					18,000			-
RPP925	8 Tonne truck with side tipper		70,000		70,000					70,000			-
WOH900	New Vehicle - Crew cab ute - Leading hand parks & gardens		42,000		42,000					42,000			-
WOH900	New Vehicle - Space cab ute - Reticulation fitter		42,000		42,000					42,000			-
EST900	Vehicle Replacement - Project Manager Water Sensitive Urban Design - 3647		34,600		34,600		21,000			13,600			-
WOH900	Vehicle Replacement - Manager Operations - 3654		34,600		34,600		21,000			13,600			-
WOH900	Vehicle Replacement - Building Maintenance Officer -3649		42,000		42,000		24,000			18,000			-
WOH900	Vehicle Replacement - Leading hand Construction & Maintenance - 3628		42,000		42,000		24,000			18,000			-
WOH900	Vehicle Replacement - Leading Hand Drainage - 3629		42,000		42,000		24,000			18,000			-
WOH900	Vehicle Replacement - Leading Hand Parks & Gardens -3645		42,000		42,000		24,000			18,000			-
					-								-
	TOTAL FOR TRANSPORT	-	1,025,200	10,319,294	11,344,494	1,587,784	278,000	1,966,311	5,774,013	747,200	369,373	621,813	
BUI900	Vehicle Replacement - Senior Building Surveyor - 3651		26,200		26,200		14,000			12,200			-
	TOTAL FOR ECONOMIC SERVICES	-	26,200	-	26,200	-	14,000	-	-	12,200	-	-	
	TOTAL CAPITAL EXPENDITURE	6,023,094	1,742,050	10,319,294	18,084,439	6,145,878	732,000	1,966,311	5,794,013	1,620,050	729,373	1,096,813	



Shire of
Serpentine
Jarrahdale

Sustainable. Connected. Thriving!

Schedule of Fees & Charges

2015 / 2016

Shire of Serpentine Jarrahdale

a 6 Paterson Street, Mundijong WA 6123 t 08 9526 1111 f 08 9525 5441
e info@sjshire.wa.gov.au w www.sjshire.wa.gov.au

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Governance	GL Code	Fees excluding GST	GST	Fees including GST
Property Enquiry Fees				
Statement of rates - written	RAR265	33.00	-	33.00
Confirmation of zone & orders - written	RAR265	87.00	-	87.00
Combined statement/confirmation	RAR265	120.00	-	120.00
Reprint of rate notice - current year	RAR138	16.00	-	16.00
Reprint of rate notice - each previous year	RAR138	26.00	-	26.00
Rate Fees and Debt Recovery				
Rate instalment fee (cost for 3 instalments \$30.00)	RAR138	9.09	0.91	10.00
Final rate instalment reminder fee	RAR138	9.09	0.91	10.00
Payment arrangement fee	RAR138	45.45	4.55	50.00
Dishonour fee (includes administration fee)	RAR139	18.18	1.82	20.00
Debt recovery fee - administration Fee	RAR257	Actual Cost	GST	Actual Cost + GST
Issue of notice of discontinuance	RAR140	Actual Cost	GST	Actual Cost + GST
Penalty interest on rate & service charges - arrears	RAR136	11.0%	-	11%
Penalty interest on rate & service charges - current	RAR136	11.0%	-	11%
Penalty interest on current rates - instalments	RAR137	5.5%	-	5.5%
Penalty interest on outstanding debtors (greater than 37 days)	RAR136	11.0%	-	11%
Rate Book				
Full listing - CD or email (excel document)	GFI632	157.00	-	157.00
Per suburb - CD or email (excel document) <i>for any commercial purpose, and/or provided to any other person.</i>	GFI632	26.00	-	26.00
Publications - Council				
<i>Note: All public documents can be download free of charge from www.sjshire.wa.gov.au</i>				
Council minutes - charged at photocopy rate per page (colour additional)	GFI264	0.18 per page	0.02	0.20 p/page
Council publications - charged at photocopy rate per page (colour additional)	GFI264	0.18 per page	0.02	0.20 p/page
Tourism Books/Information				
Harnessing Voices (by Wilma Mann)	CDO100	18.18	1.82	20.00
The Serpentine (by Neil J Coy)	CDO100	10.91	1.09	12.00
Jarrah Valley Stories CD Rom	JHP103	18.18	1.82	20.00
Photocopying				
A4 black and white (per page)	GFI263	0.18	0.02	0.20
A4 colour (per page)	GFI263	0.36	0.04	0.40
A3 black and white (per page)	GFI263	0.36	0.04	0.40
A3 colour (per page)	GFI263	0.73	0.07	0.80
Freedom of Information Act				
Note: Statutory fees are subject to change without notice if regulations are amended				
Application fee under Section 12(1)(e) of Act	GFI632	30.00	-	30.00
Application fee under Section 12(1)(e) of Act - Pensioners	GFI632	22.50	-	22.50
Per hour charge for staff dealing with FOI application	GFI632	33.00	-	33.00
Per hour charge for supervised access	GFI632	33.00	-	33.00
Per hour charge for staffs time photocopying	GFI632	33.00	-	33.00
Per page charge for photocopying	GFI632	0.20 p/page	-	0.20 p/page
Charge for duplicating a tape, film or computer information	GFI632	Actual Cost	-	Actual Cost
Delivery, packaging & postage	GFI632	Actual Cost	-	Actual Cost
Advanced deposit which may be required by an agency under section 18(1) or 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	GFI632	25%	-	25%
Archive/Document Search Fee				
Document retrieval fee from archives	GFI632	Actual Cost + 20%	GST	Actual Cost + 20% + GST
7 day copy and collection service (per hour of part thereof), in addition to document retrieval fee	GFI632	70.00	7.00	77.00
24 hour copy and collection service (per hour of part thereof), in addition to document retrieval fee	GFI632	140.00	14.00	154.00
<i>Note: Photocopying charges apply per page</i>				

Governance	GL Code	Fees excluding GST	GST	Fees including GST
Professional Services				
Consultation on technical matters (per hour, minimum fee 1 hour) - not prescribed by legislation	GFI263	80.00	8.00	88.00
Written advice on technical matters (per hour, minimum fee 1 hour) - not prescribed by legislation	GFI263	80.00	8.00	88.00
Travel expenses	GFI263	Actual Cost	GST	Actual Cost + GST
Election Nomination Fee				
Nomination by Candidate (to be refunded if candidate receives at least 5% of total number of votes included in the count.	GFI263	80.00	-	80.00
Payroll Services				
Payroll Services (per employee)	GFI263	845.45	84.55	930.00
Jarrahdale Communications Tower				
Non refundable application fee	JCM100	525.00	-	525.00
Processing per hour fee	JCM100	80.00	-	80.00
<i>Note: Variations to these fees shall be in accordance with Council Policy & Procedures</i>				
Note: Statutory fees are subject to change without notice if regulations are amended				

Law, Order, and Public Safety	GL Code	Fees excluding GST	GST	Fees including GST
<u>Ranger After Hours Call Out Fee</u> Applicable in cases of livestock wandering on roads, attacking dogs, injured animals and illegal burning off	RAN203	272.73	27.27	300.00
<u>Large Size Vermin Trap Hire</u> Per week or part thereof Bond fee	RAN104 TSUND	80.00 250.00	8.00 -	88.00 250.00
<u>Medium Size Vermin Trap Hire</u> Per week or part thereof Bond fee	RAN104 TSUND	50.00 150.00	5.00 -	55.00 150.00
<u>Motor Vehicle and Off Road Vehicle Impound Fees</u> As per the Control of Vehicles Act 1978 (as amended) Impound fee Cartage and storage	RAN205 RAN205	90.00 Actual Cost + 20%	- -	90.00 Actual Cost + 20%
<u>Pound Fees and Charges</u> Seizure & return of dog or cat without impounding Seizure & impounding of a dog or cat Maintenance of dog or cat in pound per day Return of impounded dog or cat outside normal hours Destruction of dog or cat Any vet fees where such attention is necessary Surrender of a dog or cat Sale of unclaimed impounded dog or cat	RAN205 RAN205 RAN205 RAN205 RAN205 RAN205 RAN205 RAN205	40.00 100.00 20.00 80.00 Actual Cost + 20% Actual Cost + 20% Actual Cost + 20% 240.00	- - - - 0.10 0.10 0.10 -	40.00 100.00 20.00 80.00 Actual Cost + 20% + GST Actual Cost + 20% + GST Actual Cost + 20% + GST 240.00
<u># Dog and Cat Registration/Licence Fees</u> Note: Statutory fees are subject to change without notice if regulations are amended Application fee to keep more than 2 dogs Dogs kept in approved kennel establishment licenced under section 27 of the Act, where not otherwise registered - annual fee Annual application for approval or renewal of approval to breed cats (1-4 cats) Annual application for approval or renewal of approval to breed cats (5-10 cats) Annual application for approval or renewal of approval to breed cats (11 or more cats) Certified copy of an entry in the register Inspection of register Lifetime registration - unsterilized dog Lifetime registration - sterilized dog or cat 3 years - unsterilized dog 1 year - unsterilized dog 3 years - sterilised dog or cat 1 year sterilised dog or cat Pensioner concession as defined for dog or cat Droving/farm dog concession as defined Foxhounds, bona fide kept together in a kennelled pack of not less than 10 Droving/farm dog concession as defined Guide dog registration fee Emergency services dog registration fee Registration after 31 May in any year, for that registration year	RAN205 RAN103 RAN103 RAN103 RAN103 RAN205 RAN205 RAN101 RAN101 RAN101 RAN101 RAN101 RAN101 RAN101 RAN101 RAN101 RAN101 RAN101 RAN101 RAN101	90.00 200.00 100.00 250.00 500.00 1.00 0.50 250.00 100.00 120.00 50.00 42.50 20.00 50% of fee 25% of fee \$40 per pack 25% of fee no charge 1.00 50% of fee otherwise payable	- -	90.00 200.00 100.00 250.00 500.00 1.00 0.50 250.00 100.00 120.00 50.00 42.50 20.00 50% of fee 25% of fee \$40 per pack 25% of fee no charge 1.00 50% of fee otherwise payable

Law, Order, and Public Safety	GL Code	Fees excluding GST	GST	Fees including GST
<u>Stock Pound and Ranger Fees</u>				
Horses, mules, asses, camels, bulls or boars per head				
Ranger fees per hour between 8am and 6pm	RAN205	50.00	-	50.00
Ranger fees per hour outside 8am and 6pm	RAN205	90.00	-	90.00
Pound fees per head first day	RAN205	40.00	-	40.00
Pound fees per head subsequent days	RAN205	15.00	-	15.00
Sustenance per day	RAN205	25.00	-	25.00
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, pigs per head				
Ranger fees per hour between 8am and 6pm	RAN205	50.00	-	50.00
Ranger fees per hour outside 8am and 6pm	RAN205	90.00	-	90.00
Pound fees per head first day	RAN205	40.00	-	40.00
Pound fees per head subsequent days	RAN205	15.00	-	15.00
Sustenance per day	RAN205	25.00	-	25.00
Weathers, ewes, lambs, goats per head				
Ranger fees per hour between 8am and 6pm	RAN205	50.00	-	50.00
Ranger fees per hour outside 8am and 6pm	RAN205	90.00	-	90.00
Pound fees per head first day	RAN205	40.00	-	40.00
Pound fees per head subsequent days	RAN205	15.00	-	15.00
Sustenance per day	RAN205	25.00	-	25.00
<i>Note: No charge is payable in respect of a suckling animal under the age of 6 months running with its mother.</i>				
<i>animals no more than a distance of 3 kilometres.</i>				
<i>Where the distance is more than 3 kilometres, an additional charge of \$1.00 for each 1.5 kilometres or part thereof in excess of a 3 kilometres shall be paid to the Ranger in amounts so increased, decreased or varied, are chargeable.</i>				
<u>Rates for Damage by Trespass or Livestock</u>				
Trespass in enclosed growing crop of any kind or garden or enclosure from which the crop has not been removed or in an enclosed public cemetery or	RAN205	30.00	-	30.00
Trespass in un-enclosed paddock or meadow of grass	RAN205	15.00	-	15.00
Trespass in other enclosed land	RAN205	40.00	-	40.00
Trespass in other un-enclosed land	RAN205	30.00	-	30.00
<i>Note: Includes horses, mares, geldings, fillies, colts, foals, bulls, oxen, steer, heifers, calves, asses, mules, camels, goats, pigs of any description, sheep of any description, per No charge is payable in respect of a suckling animal under the age of 6 months running with its mother</i>				
<i>amounts so increased, decreased or varied are chargeable.</i>				
<u>Fines and Penalties - Parking</u>				
As per the Parking Local Laws (as amended)	RAN210			
As per the Parking for Disabled Regulations (as amended)	RAN210			
Obstructing vehicle impounding fee	RAN210	90.00	-	90.00
Obstructing vehicle towing fee	RAN210	100.00	10.00	110.00
Storage fee	RAN210	Actual Cost + 20%	-	Actual Cost + 20%
<u>Fines and Penalties - Litter</u>				
As per the Litter Act 1979 (as amended)	RAN211			
<u>Illegal Signs - Activities and Trading in Public Place</u>				
Impounding Fee	RAN210	70.00	-	70.00
Storage fee per day	RAN210	5.00	-	5.00
<u>Developer Signage Bond</u>				
Signs greater than 1.8 x 1.8 metres (per sign)	RAN210	250.00	-	250.00
Signs less than 1.8 x 1.8 metres (per sign)	RAN210	50.00	-	50.00
Standing developer/subdivision signage bond (per development)	TSUND	2,000.00	-	2,000.00
<u>Shopping Trolleys - Activities and Trading in Public Place</u>				
Impounding Fee	RAN210	55.00	-	55.00
Storage fee per day	RAN210	5.00	-	5.00

Law, Order, and Public Safety	GL Code	Fees excluding GST	GST	Fees including GST
Emergency Management Issues				
Emergency management issues advice - per hour or part there of	ESD405	75.00	7.50	82.50
Preparation of emergency management plans - includes consultancy - p/hr (minimum charge is 1 hour)	ESD405	131.82	13.18	145.00
Emergency consultancy work - per hour or part there of	ESD405	131.82	13.18	145.00
Preparation/assessment of Fire Management Plans - minor	ESD405	181.82	18.18	200.00
Preparation/assessment of Fire Management Plans - major	ESD405	1,818.18	181.82	2,000.00
Assessment of a Bushfire Attack - Level Assessment	ESD405	75.00	7.50	82.50
Fire hydrant padlocks	ESD405	59.09	5.91	65.00
Offences against the Bush Fires Act				
1st inspection (free of charge)		-	-	-
Subsequent inspection	ESD411	82.50	-	82.50
1st and final notice	ESD411	82.50	-	82.50
Registered final notice	ESD411	85.00	-	85.00
Administration fee per hour or part there of	ESD411	75.00	7.50	82.50
Administration fee for issuing a final demand	ESD411	13.32	1.33	14.65
Administration fee for preparing an enforcement certificate in relation to an	ESD411	11.32	1.13	12.45
Administration fee for registering an infringement notice with the registry	ESD411	42.36	4.24	46.60
Fee for issuing a notice of intension to suspend licenses	ESD411	25.91	2.59	28.50
Investigation of administration cost relating to offences against the Acts per hour or part there of.	ESD411	86.36	8.64	95.00
Emergency Services				
<i>and charges shall apply to emergency services vehicles and equipment, responses and charges for reimbursement of expenses to deal with an incident, in addition to</i>				
Deliberate False alarm	ESD402	250.00	-	250.00
Direct Brigade Alarm - False alarm	ESD402	250.00	-	250.00
Call out to illegal burn	ESD402	250.00	-	250.00
<i>be incurred as per below;</i>				
Reconnaissance Vehicles (per hour, or part there of)	ESD402	50.00	-	50.00
Light tanker equivalent (per hour, or part there of)	ESD402	75.00	-	75.00
1.4 Equivalent (per hour, or part there of)	ESD402	110.00	-	110.00
2.4 Equivalent (per hour, or part there of)	ESD402	240.00	-	240.00
3.4 Equivalent (per hour, or part there of)	ESD402	290.00	-	290.00
Bulk Water Tanker Equivalent (per hour, or part there of)	ESD402	240.00	-	240.00
Specialist Equipment Vehicle Equivalent (per hour, or part there of)	ESD402	500.00	-	500.00
Pumper Vehicles Equivalent (per hour, or part there of)	ESD402	500.00	-	500.00
Air support equipment	ESD402	Actual Cost	-	Actual Cost
Earth moving and general equipment	ESD402	Actual Cost	-	Actual Cost
Any other equipment, personnel or items	ESD402	Actual Cost	-	Actual Cost

Note: Statutory fees are subject to change without notice if regulations are amended

Health	GL Code	Fees excluding GST	GST	Fees including GST
<u>Annual Registration - Offensive Trades</u>				
As per the Offensive Trades (Fees) Regulations 1976 (as amended)				
Artificial manure depots	HIA211	211.00	-	211.00
Blood drying	HIA211	171.00	-	171.00
Bone merchants premises	HIA211	171.00	-	171.00
Bone mills	HIA211	171.00	-	171.00
Fat melting, fat extracting or tallow melting establishments		-		
1. Butcher shops and similar	HIA211	171.00	-	171.00
2. Larger establishments	HIA211	298.00	-	298.00
Fellmongeries (skin sheds)	HIA211	171.00	-	171.00
Fish curing establishments	HIA211	211.00	-	211.00
Fish processing establishments	HIA211	298.00	-	298.00
Shellfish and crustacean processing establishments	HIA211	298.00	-	298.00
Gut scraping, preparation of sausage skins	HIA211	171.00	-	171.00
Laundries, dry cleaning establishments	HIA211	147.00	-	147.00
Manure works	HIA211	211.00	-	211.00
Piggeries	HIA211	298.00	-	298.00
Places for storing, drying or preserving bones	HIA211	171.00	-	171.00
Poultry farming	HIA211	298.00	-	298.00
Poultry processing establishments	HIA211	298.00	-	298.00
Rabbit farming	HIA211	298.00	-	298.00
Pet meat processes (slaughterhouse & knackereries)	HIA211	298.00	-	298.00
Other offensive trades not specified	HIA211	298.00	-	298.00
<u>Food Business Risk Assessment Inspection Fees</u>				
High risk	HIA218	465.00	-	465.00
Medium risk	HIA218	335.00	-	335.00
Low risk	HIA218	85.00	-	85.00
<u>Food Business Registration and Application Fees</u>				
Application for the construction of a food business	HIA218	200.00	-	200.00
Registration of a food business	HIA218	78.00	-	78.00
Change of ownership	HIA218	60.00	-	60.00
Food spoilt (supervision of destruction) - per hour	HIA220	89.09	8.91	98.00
Notice of seizure and/or destruction	HIA227	93.00	-	93.00
Annual assessment charge for pet meat premises	HIA212	465.00	-	465.00
<u>Trading in Public Places</u> (includes Itinerant Vendors)				
Hawkers, stall holders and street traders (application fee*)	HIA213	50.00	-	50.00
Hawkers, stall holders and street traders (annual fee*) (*Does not apply to defined "Community Associations")	HIA213	150.00	-	150.00
<u>Local Laws</u>				
Registration of a lodging house	HIA217	100.00	-	100.00
Registration of holiday accommodation and bed and breakfast	HIA217	65.00	-	65.00
Application to keep poultry, pigeons, bees, approved animals	HIA211	65.00	-	65.00
<u>Onsite Effluent Disposal</u>				
Fees are prescribed by the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulations 1974 (as amended)				
Application fee	HIA231	113.00	-	113.00
Issuing of a permit to use an apparatus (i.e. inspection fee)	HIA230	113.00	-	113.00
Inspection of non-complying installation - per hour	HIA220	89.09	8.91	98.00
Fee for any compliance inspection of an apparatus after corrective works orders have been issued by an EHO before or after the issue of a Permit to use an apparatus minimum fee per hour or part there of after the first hour	HIA220	102.73	10.27	113.00

Health	GL Code	Fees excluding GST	GST	Fees including GST
Caravan Park				
Fees are prescribed by the Caravan Parks and Camping Grounds Regulations 1997 (as amended)				
Caravan park (minimum charge)	HIA215	200.00	-	200.00
or fee based on number of sites as per the following (whichever is the greater);			-	-
1. Long and short stay sites (per site)	HIA215	6.00	-	6.00
2. Camp site (per site)	HIA215	3.00	-	3.00
3. Overflow site (per site)	HIA215	1.50	-	1.50
Transfer of caravan park licence	HIA215	100.00	-	100.00
Late payment of licence renewal	HIA215	20.00	-	20.00
Temporary Accommodation				
Application for temporary accommodation	HIA216	150.00	-	150.00
Application for extension of temporary accommodation	HIA216	150.00	-	150.00
Application to Department of Local Government for further 12 months	HIA216	200.00	-	200.00
Bond for temporary accommodation, prior to issue building license	TTEMPACCOM	1,000.00	-	1,000.00
Public Building/Events				
Provision of Certification of Local Health Authority (s39) - Liquor Licensing		Nil		Nil
1. Community or sporting group				
2a. Commercial premises desk top audit	HIA226	180.00	-	180.00
2b. Commercial premises onsite assessment	HIA226	257.50	-	257.50
Application for a non-complying event	HIA226	500.00	-	500.00
Noise monitoring fee per hour with equipment	HIA227	163.64	16.36	180.00
Ceiling limit of fees are prescribed by the Health (Public Building) Regulations 1992 (as amended)				
Application for the construction/alteration of a public building				
1. Administration (Applications Assessments and Site Inspections)				
1a. Higher Risk	HIA227	550.00	55.00	605.00
1b. Medium Risk	HIA227	550.00	55.00	605.00
1c. Low Risk	HIA227	550.00	55.00	605.00
2. Application for a Noise Regulations non-complying event (Reg 18)	HIA226	550.00	55.00	605.00
3. Site assessment either requested or required for non compliance - per hour (minimum admin fee \$50)*	HIA220	94.55	9.45	104.00
* Maximum fees for assessing application is up to \$832.00				
Sampling Fees				
Sampling non-scheme water (commercial premises) - high risk	HIA219	624.00	-	624.00
Sampling non-scheme water (commercial premises) - medium risk	HIA219	312.00	-	312.00
Sampling non-scheme water (commercial premises) - low risk	HIA219	208.00	-	208.00
Sampling non-scheme water (not-for-profit premises) - high risk	HIA219	312.00	-	312.00
Sampling non-scheme water (not-for-profit premises) - medium risk	HIA219	156.00	-	156.00
Sampling non-scheme water (not-for-profit premises) - low risk	HIA219	104.00	-	104.00
Re-sampling of non-scheme water (commercial premises)	HIA219	102.00	-	102.00
Health and Amenity Administration				
Additional copies of food sampling results/water sampling results	HIA228	30.00	3.00	33.00
Written report to settlement agency (desktop and records)	HIA227	74.55	7.45	82.00
Written report to settlement agency (site assessment) - per hour	HIA227	92.73	9.27	102.00
General administration search/enquiry fee - per hour or part thereof	HIA228	74.55	7.45	82.00
Technical assessment/report fee - per hour or part thereof	HIA227	88.18	8.82	97.00
All other site assessments - per hour or part thereof	HIA220	92.73	9.27	102.00
		88.18	8.82	97.00
Response to non-compliance with Health Act, Environmental Protection Act and related legislation	HIA220			

Note: Statutory fees are subject to change without notice if regulations are amended

Community Amenities		GL Code	Fees excluding GST	GST	Fees including GST
Schedule 2 - Maximum fees for certain planning services (r47)					
1	Determining a development application (other than for an extractive industry) where the estimated cost of development is:				
	(a) not more than \$50,000	TPL178	147.00	-	147.00
	(b) more than \$50,000 but not more than \$500,000	TPL178	0.32% of estimated cost of development (no GST)		
	(c) more than \$500,000 but not more than \$2.5 million	TPL178	1,700 + 0.257% for every \$1 > \$500,000 (no GST)		
	(d) more than \$2.5 million but not more than \$5 million	TPL178	7,161 + 0.206% for every \$1 > \$2.5 million (no GST)		
	(e) more than \$5 million but not more than \$21.5 million	TPL178	12,633 + 0.123% for every \$1 > \$5 million (no GST)		
	(f) more than \$21.5 million	TPL178	34,196.00	-	34,196.00
2	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	TPL178	The fee in item 1 plus, by way of penalty, twice that fee (no GST)		
3	Determining a development application for an extractive industry where the development has not commenced or been carried out	TPL178	739.00	-	739.00
4	Determining a development application for an extractive industry where the development has commenced or been carried out	TPL178	The fee in item 3 plus, by way of penalty, twice that fee (no GST)		
5	Provision of a subdivision clearance				
	(a) not more than 5 lots	TPL175	\$73 per lot	-	\$73 per lot
	(b) more than 5 lots and less than 195 lots	TPL175	\$73 per lot for first 5 lots, & then \$35 per lot (no GST)		
	(c) more than 195 lots	TPL175	7,393.00	-	7,393.00
6	Determining an initial application for approval of a home occupation where the home occupation has not commenced	TPL178	\$222 (Nil for NEIS participants)	-	\$222 (Nil for NEIS participants)
7	Determining an initial application for approval of a home occupation where the home occupation has commenced	TPL178	The fee in item 6 plus, by way of penalty, twice that fee (no GST)		
8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	TPL178	73.00	-	73.00
9	Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired	TPL178	The fee in item 8 plus, by way of penalty, twice that fee (no GST)		
10	Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	TPL178	295.00	-	295.00
11	Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	TPL178	The fee in item 10 plus, by way of penalty, twice that fee (no GST)		
12	Providing a zoning certificate	TPL178	73.00	-	73.00
13	Reply to a property settlement questionnaire	TPL178	73.00	-	73.00
14	Providing written planning and/or engineering advice (Note1) per hour, or part there of	TPL186	73.00	-	73.00
	<i>Note 1: Written planning advice includes, but is not limited to, the following:</i>				
	- the issue of advice in response to the submission of urban water management plans				
	- the issue of advice in response to the submission of dust management plan				
	- the issue of advice in response to the submission of landscape plans				
	- the issue of advice in response to the submission of engineering drawings				
	<i>Such fees are not payable where the above mentioned documents are required to satisfy development/subdivision approval conditions or as part of a local structure plan</i>				
	<i>Costs and expenses of any specific assessment advice, title searches, technical resources or equipment that is required in relation to the assessment of a planning application (e.g environmental assessment, legal advice, heritage advice, urban design, acoustic assessments, retail assessments, traffic assessments, or modelling etc) will be billed once costs and expenses are incurred and are payable prior to the determination of the proposal.</i>				
Scheme Amendments, Local Structure Plan & Amendments					
	Scheme amendments	TPL174	\$8,805.00	-	\$8,805.00
	Amended scheme amendment if preliminary assessment done (50% of original fee)	TPL174	\$4,402.50	-	\$4,402.50
	Local structure plans	TPL176	\$6,830.00	-	\$6,830.00
	Amended Local structure plan if preliminary assessment done (50% of original fee)	TPL176	\$3,415.00	-	\$3,415.00
	Extension of time application (25% of current DA fee)	TPL178	25% of Development application fee		
	<i>Note: Fee estimates on above fees are to be calculated on a hourly basis, based on the hourly rates set out in the Planning and Development Regulations 2009 for Local Structure Plans and Town Planning Scheme Amendments. The full fee estimate is payable at the time of application. Actual costs will be payable upon the finalisation or discontinuation of the plan/amendment</i>				
Detailed Area Plans and Amendments					
	Initial Lodgement	TPL185	1,080.00	-	1,080.00
	Modification to existing DAP	TPL185	540.00	-	540.00
	Modifications to subdivision guidelines	TPL187	250.00	25.00	275.00

Community Amenities		GL Code	Fees excluding GST	GST	Fees including GST
Development Assessment Panels					
1. A DAP application where the estimated cost of the development is;					
(a) not less than \$3 million and less than \$7 million	TDAP	3,503.00	-	3,503.00	
(b) not less than \$7 million and less than \$10 million	TDAP	5,409.00	-	5,409.00	
(c) not less than \$10 million and less than \$12.5 million	TDAP	5,885.00	-	5,885.00	
(d) not less than \$12.5 million and less than \$15 million	TDAP	6,053.00	-	6,053.00	
(e) not less than \$15 million and less than \$17.5 million	TDAP	6,221.00	-	6,221.00	
(f) not less than \$17.5 million and less than \$20 million	TDAP	6,390.00	-	6,390.00	
(g) \$20 million or more	TDAP	6,557.00	-	6,557.00	
2. An application under r.17	TDAP	150.00	-	150.00	
Additional Fees					
1. Specialist review and/or consultation costs recoverable under Section 49 of the Planning and Development Regulations 2009. Payable prior to determination of proposal	TPL184	Actual Cost	-	Actual Cost	
2. Application referred to Council for determination (in addition to the Development Application fee) This fee is payable where the application does not comply with the relevant planning standards for the area (e.g. setbacks, site coverage) and as a result of the non-compliance with the relevant standards a report is required to be prepared for Council consideration	TPL183	600.00	60.00	660.00	
3. Application for extension of term of planning approval*	TPL178	250.00	25.00	275.00	
4. Application for amending or revoking a development application*	TPL178	300.00	30.00	330.00	
*If the application in 3 & 4 requires council approval, then the fee in 2 also applies					
Developer Contribution Fee					
If a development application fee is within a designated Developer Contribution Plan area, the be required to pay a contribution determined by the fee schedule approved by the Minister of Planning. The contribution must be paid before subdivision clearance is granted by Council or development commences on the land	CDA111	Actual Cost	-	Actual Cost	
Commercial Vehicle Parking Permit					
Initial development application	TPL178	278.00	-	278.00	
Permit per annum	TPL178	94.00	-	94.00	
Truck parking commenced, additional penalty	TPL178	556.00	-	556.00	
Development Envelope Variation					
Development envelope relocation or variation	TPL178	235.00	-	235.00	
Development envelope relocation or variation, additional penalty	TPL178	470.00	-	470.00	
Land Matters/ Closures - Right of Way, Roads and Pedestrian Access ways					
(a) Initial Request	TPL181	1,000.00	-	1,000.00	
(b) Advertising Administration Fee	TPL181	300.00	-	300.00	
(c) Advertising	TPL181	Actual Cost	-	Actual Cost	
(d) Valuation	TPL181	Actual Cost	-	Actual Cost	
Serpentine Jarrahdale Maps, Publications, Photocopying, etc (hardcopy fees based on general photocopying charge in governance section)					
Heritage Inventory	TPL173	163.64	16.36	180.00	
Planning reports as requested on CD - per CD	GFI271	9.09	0.91	10.00	
A0 Black and White computer plots - per page	GFI263	16.36	1.64	18.00	
A1 Black and White computer plots - per page	GFI263	12.73	1.27	14.00	
A2 Black and White computer plots - per page	GFI263	10.00	1.00	11.00	
A3 Black and White computer plots - per page	GFI263	6.36	0.64	7.00	
A4 Black and White computer plots - per page	GFI263	4.09	0.41	4.50	
A0 Colour computer plots - per page	GFI272	66.36	6.64	73.00	
A1 Colour computer plots - per page	GFI273	50.00	5.00	55.00	
A2 Colour computer plots - per page	GFI273	30.00	3.00	33.00	
A3 Colour computer plots - per page	GFI273	20.91	2.09	23.00	
A4 Colour computer plots - per page	GFI273	13.64	1.36	15.00	
* These documents are available for download free of charge from www.sjshire.wa.gov.au					

Community Amenities	GL Code	Fees excluding GST	GST	Fees including GST
<u>Extractive Industries - Licences only (Planning approval also required)</u>				
<u>Extraction of materials less than 50,000 cubic metres per annum and/or from an excavation area less than 50 hectares per annum</u>				
New Licence Application Fee	EIF100	6,250.00	-	6,250.00
Annual License Fee	EIF100	2,000.00	-	2,000.00
Licence Renewal Fee	EIF100	3,500.00	-	3,500.00
<u>Excavation of materials greater than 50,000 cubic metres per annum and/or from an excavation area more than 50 hectares per annum</u>				
New Licence Application Fee	EIF100	6,250.00	-	6,250.00
Annual License Fee	EIF100	4,000.00	-	4,000.00
Licence Renewal Fee	EIF100	6,200.00	-	6,200.00
<u>Excavation of materials greater than 100,000 cubic metres per annum and/or from an excavation area greater than 100 hectares per annum</u>				
New Licence Application Fee	EIF100	6,250.00	-	6,250.00
Annual License Fee	EIF100	7,000.00	-	7,000.00
Licence Renewal Fee	EIF100	13,500.00	-	13,500.00
<u>Excavation of materials greater than 200,000 cubic metres per annum and/or from an excavation area greater than 200 hectares</u>				
New Licence Application Fee	EIF100	6,250.00	-	6,250.00
Annual License Fee	EIF100	10,000.00	-	10,000.00
Licence Renewal Fee	EIF100	17,500.00	-	17,500.00
<u>Excavation of materials greater than 500,000 cubic metres per annum and/or from an excavation area greater than 500 hectares</u>				
New Licence Application Fee	EIF100	6,250.00	-	6,250.00
Annual License Fee	EIF100	12,000.00	-	12,000.00
Licence Renewal Fee	EIF100	20,500.00	-	20,500.00
<u>Section 40 (Certificate of Local Planning Authority) Liquor Licensing</u>				
(a) Community or Sporting Group		NC	-	NC
(b) Commercial Premises	TPL180	150.00	-	150.00
Preliminary Consideration of Development Applications	TPL178	350.00	-	350.00
<u>Per lot contributions to Emergency Services Equipment & Infrastructure</u>				
<i>This does not negate or replace the developer/subdividers requirements to install facilities and infrastructure as required by rezoning or subdivision conditions. These funds are to be held by Council and to be allocated to facilities, equipment and infrastructure of the volunteer emergency services that service the area and are not to be a part of Council general revenue. Following is based on land size (minimum contribution values per lot);</i>				
Up to 1,000m ²	ESD401	100.00	-	100.00
1,001m ² to 2,000m ²	ESD401	200.00	-	200.00
2,001m ² to 3,000m ²	ESD401	300.00	-	300.00
3,000m ² to 9,990m ²	ESD401	400.00	-	400.00
9,991m ² to 19,990m ²	ESD401	600.00	-	600.00
19,901m ² to 39,999m ²	ESD401	800.00	-	800.00
40,000m ² to 399,999m ²	ESD401	900.00	-	900.00
400,000m ² plus	ESD401	1,000.00	-	1,000.00
<u>Cemetery Fees</u>				
<i>Serpentine Cemetery (CEM181), Jarrahdale Cemetery (CEM185)</i>				
<u>Interment Fee (including grave diggings)</u>				
Adult burial		2,025.45	202.55	2,228.00
Child burial (under 13 years)		1,012.73	101.27	1,114.00
<u>Land for Graves (including Grant of Right of Burial)</u>				
Land for Graves		940.91	94.09	1,035.00
Exhumation Fee		2,363.64	236.36	2,600.00
Reinterment after exhumation		2,025.45	202.55	2,228.00
<u>Monumental Work</u>				
Annual Licence Fee		360.00	-	360.00
Single Licence/Permit Fee		125.00	-	125.00
New Headstone/Additional Monument (plus Licence or Permit Fee)		108.18	10.82	119.00
Full Monument - headstone with kerbing (plus License or Permit fee)		127.27	12.73	140.00
Additional Inscription and/or Plaque (plus Licence or Permit Fee)		89.09	8.91	98.00
Placement of a Transferred Headstone		-	-	-
Inspection Fee		80.00	8.00	88.00
Additional Works/Clean-up required by Shire		268.18	26.82	295.00
<u>Funeral Directors Licence</u>				
Annual Fee	CEM180	603.00	-	603.00
Single funeral permit	CEM180	109.00	-	109.00

Community Amenities		GL Code	Fees excluding GST	GST	Fees including GST
Grant of Right of Burial					
Reissue of Grant of Burial/Registration of Assigned Grant - after 25 year period			182.00	-	182.00
Transfer of Grant of Right			109.00	-	109.00
Repository for Disposal of Ashes					
Niche Wall (single) (plus registration & placement fee)			155.45	15.55	171.00
Niche Wall (double) (plus registration & placement fee)			221.82	22.18	244.00
Ground Niche (2 x sets of ashes) (plus registration & placement fee)			292.73	29.27	322.00
Kerb Niche (single) (plus registration & placement fee)			181.82	18.18	200.00
Memorial Niche (plus registration & placement fee)			449.09	44.91	494.00
Placement of Ashes and/or Plaque by Shire with Service			180.00	18.00	198.00
Placement of Ashes and/or Plaque by Shire without Service			156.00	15.60	171.60
Placement of Ashes and/or Plaque by Family			95.45	9.55	105.00
Scattering of Ashes to the Wind			98.00	9.80	107.80
Collection of Ashes from Cemetery Office			98.00	9.80	107.80
Transfer of Ashes to New Position			162.00	16.20	178.20
Acceptance and Registration of Ashes			147.27	14.73	162.00
Single Reservations per each Niche (non refundable)			63.64	6.36	70.00
Penalty Fees (chargeable in addition to scheduled fees)					
Late arrival or departure			120.00	-	120.00
Insufficient notice (less than 48 hours notice)			300.00	-	300.00
Interment after 2:30pm per hour or part thereof			136.00	-	136.00
Interment of oblong or oversized casket			273.00	-	273.00
Interment on Saturday			748.00	-	748.00
Interment on Sunday or Public Holiday			922.00	-	922.00
Ashes placed on Saturday, Sunday or Public Holiday			220.00	-	220.00
Additional works/clean-up required by Shire			88.00	-	88.00
Search Fees (involving staff)					
For up to two internments or memorial locations only			50.00	-	50.00
For each additional location enquiry or search requiring information additional to location			5.50	-	5.50
Photocopies of records (per copy)			5.00	0.50	5.50
Digital Photograph sent via email			23.64	2.36	26.00
Each additional photo in any format			10.00	1.00	11.00
Domestic Recycling and Waste Charges					
Residential - 1st service & subsequent service 140L rubbish & 240L recycle	WAS146		350.00	-	350.00
Residential - 1st service & subsequent service 240L rubbish & 240L recycle	WAS146		412.00	-	412.00
Residential - 1st service & subsequent service- upgrade of one existing 140L to 240L rubbish	WAS146		65.00	-	65.00
Residential - 2nd service 2 x 140L rubbish only	WAS146		287.00	-	287.00
Residential - 2nd service 2 x 240L rubbish only	WAS146		412.00	-	412.00
Residential - 2nd service 2 x 240L recycle	WAS146		412.00	-	412.00
Residential - 2nd service 1 x 140L rubbish only	WAS146		144.00	-	144.00
Residential - 2nd service 1 x 240L rubbish only	WAS146		207.00	-	207.00
Residential - 2nd service 1 x 240L recycle only	WAS146		207.00	-	207.00
Residential - Rowley Road units	WAS146		131.00	-	131.00
Replacement Bin due to loss or damage (140L)*			59.09	5.91	65.00
Replacement Bin due to loss or damage (240L per recycle or 240L rubbish bin)*			60.91	6.09	67.00
Bin Establishment Fees (payment upon application for recycling and waste collection)					
1st & subsequent services - for one 140L rubbish and one 240L recycle bins	WAS149		135.45	13.55	149.00
1st & subsequent services - for one 240L rubbish and one 240L recycle bins	WAS149		141.82	14.18	156.00
1st & subsequent services - for upgrade from one 140L to 240L rubbish bin (includes delivery and take away of old bin)	WAS149		70.91	7.09	78.00
2nd service - for one 240L rubbish/recycle only	WAS149		70.91	7.09	78.00
2nd service - for one 140L rubbish only	WAS149		65.45	6.55	72.00
2nd service - for two 240L bins (can be rubbish/recycle/combination)	WAS149		141.82	14.18	156.00

* If bin is stolen and a police report is produced then the replacement bin will be free of charge

Note: Statutory fees are subject to change without notice if regulations are amended

Recreation and Culture	GL Code	Fees excluding GST	GST	Fees including GST
Library Services				
Library Bags - Environmentally Friendly bags	LIB105	0.91	0.09	1.00
Library Bags - Shire Logo Library bags	LIB105	1.82	0.18	2.00
Replacement Jigsaw Bags	LIB105	5.00	0.50	5.50
Lost/Damaged Books	LIB230	Actual Cost	GST	Actual Cost + GST
School Holiday Activities	LIB103	Actual Cost	GST	Actual Cost + GST
Library Photocopying				
A4 (per page)	LIB101	0.23	0.02	0.25
A4 colour (per page)	LIB101	0.64	0.06	0.70
A3 (per page)	LIB101	0.45	0.05	0.50
A3 colour (per page)	LIB101	1.18	0.12	1.30
Hall & Pavilion Hire Fees & Charges				
<i>Eric Senior (ESP100), Mundijong Pavilion (MUP100), Atwell Pavilion (BOR110), Bruno Gianatti (BGH100), Clem Kentish (CKH100), Oakford Community Hall (OAK100), Mundijong Scout Hall (BOR110), "The House" - Mundijong (BOR110), Briggs Park (BPH100), Cardup Hall (BOR110), Serpentine Jarrahdale Civic Centre (CIV100)</i>				
Halls & Pavilions Hire Fees & Charges - Commercial Groups				
Hall hire - daytime use (before 6pm)/hourly rate		38.18	3.82	42.00
Hall hire - evening use (after 6pm)/hourly rate		49.09	4.91	54.00
Meeting room/hourly rate		31.82	3.18	35.00
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		13.64	1.36	15.00
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		20.00	2.00	22.00
Bonds apply - see below				
Halls & Pavilions Hire Fees & Charges - Private Use				
Hall hire - daytime use (before 6pm)/hourly rate		32.73	3.27	36.00
Hall hire - evening use (after 6pm)/hourly rate		41.82	4.18	46.00
Meeting room/hourly rate		24.55	2.45	27.00
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		13.64	1.36	15.00
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		20.00	2.00	22.00
Bonds apply - see below				
Halls & Pavilions Hire Fees & Charges - Local Community Groups				
Hall hire - daytime use (before 6pm)/hourly rate		25.45	2.55	28.00
Hall hire - evening use (after 6pm)/hourly rate		32.73	3.27	36.00
Meeting room/hourly rate		20.00	2.00	22.00
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		13.64	1.36	15.00
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		20.00	2.00	22.00
Bonds apply - see below				
St Paul's Church Hire Fees & Charges				
Hire for weddings, funerals and religious activities only (3 hr session)	SPC100	100.00	10.00	110.00
Permits				
Liquor Permit - Single Event Only		21.00	-	21.00
Liquor Permit - 5 years		84.00	-	84.00
<i>Note: For liquor and gaming permits, please contact Department of Racing, Gaming, & Liquor (www.rgl.wa.gov.au). It is the responsibility of the hirer to ensure that the necessary liquor and gaming permits are obtained prior to the scheduled event.</i>				
Ovals/Sporting Facilities - Casual hire				
Corporate/Private - per event (based on minimum 4 hours)				
Ovals	OSR105	354.55	35.45	390.00
Atwell Pavilion and oval	OSR105	318.18	31.82	350.00
Briggs Park change rooms and oval	BOR110	318.18	31.82	350.00
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility	BOR110	76.36	7.64	84.00
Basketball/Netball courts - per court	OSR105	19.09	1.91	21.00
Lighting costs - per court/per hour	OSR105	5.45	0.55	6.00
Jarrahdale oval	OSR105	279.09	27.91	307.00
Serpentine sports ground	OSR105	360.00	36.00	396.00
Serpentine oval	OSR105	283.64	28.36	312.00
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility per hour	BOR110	22.73	2.27	25.00
Ovals per hour	OSR105	92.73	9.27	102.00
Community/Local groups - per event (based on minimum 4 hours)				
Ovals	OSR105	207.27	20.73	228.00
Atwell Pavilion and oval	OSR105	240.00	24.00	264.00
Briggs Park change rooms and oval	BOR110	240.00	24.00	264.00
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility	BOR110	60.00	6.00	66.00
Basketball/Netball courts - per court	OSR105	18.18	1.82	20.00
Lighting costs - per court/per hour (minimum charge one hour)	OSR105	5.45	0.55	6.00
Lighting costs - per oval/per hour (minimum charge one hour)	OSR105	9.09	0.91	10.00
Jarrahdale oval	OSR105	207.27	20.73	228.00
Serpentine sports ground	OSR105	283.64	28.36	312.00
Serpentine Oval	OSR105	207.27	20.73	228.00
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility per hour (minimum one hour)	BOR110	18.18	1.82	20.00
Ovals per hour (minimum one hour) - no part of oval hire	OSR105	51.82	5.18	57.00
Equestrian Event - per event				
Grounds surface fee - per horse attending event	OSR105	10.00	1.00	11.00

Recreation and Culture	GL Code	Fees excluding GST	GST	Fees including GST
Bonds				
Bond - For the hire of all council own facilities - no alcohol	THALL	700.00	-	700.00
Bond - For the hire of all council own facilities - with alcohol	THALL	1,200.00	-	1,200.00
Bond - for kitchen hire only at halls/pavilions (this includes key deposit)	THALL	200.00	-	200.00
Bond - ovals	THALL	350.00	-	350.00
Bond - basketball courts	THALL	100.00	-	100.00
Bond - registered community groups only	THALL	100.00	-	100.00
Bond - key bond for community groups (per key)	THALL	50.00	-	50.00
Bond - key bond for meeting rooms only (key must be returned by 12pm following working day)	THALL	50.00	-	50.00
<i>Note: New and/or existing annual and/or season* hirers not specifically listed below are entitled to a 50% discount off the Community and/or Local Group hire fees as shown above. Season hires are periods of hire that consist of a hire period greater than or equal to 10 weeks.</i>				
Licence Rentals				
Community Groups/Associations - per annum	BOR110	50.00	5.00	55.00
Sporting Clubs/Associations with no liquor licence - per annum	BOR110	100.00	10.00	110.00
Sporting Clubs/Associations with liquor licence - per annum	BOR110	500.00	50.00	550.00
Commercial enterprises and Government departments - minimum per annum	BOR110	Market Valuation		
Preparation or renewal of a standard licence/lease agreement	BOR110	636.36	63.64	700.00
Preparation or renewal of a non standard licence/lease agreement	BOR110	Price on Application		
Existing Annual/Season Charges - Concession Rates				
Senior Clubs				
Football (inc oval, change rooms and restricted use of Pavilion)	OSR105	2,509.09	250.91	2,760.00
Cricket (inc oval, change rooms and restricted use of Pavilion)	OSR105	1,125.45	112.55	1,238.00
Junior Clubs				
Football (oval & change rooms only)	OSR105	794.55	79.45	874.00
Cricket (oval & change rooms only)	OSR105	279.09	27.91	307.00
Athletics (oval & change rooms only)	OSR105	279.09	27.91	307.00
Basketball/Netball				
Per court, per season (lighting costs are an additional extra)	OSR105	231.82	23.18	255.00
Tee Ball/Softball				
Briggs Park - 1 Oval	OSR105	1,125.45	112.55	1,238.00
Briggs Park - 2 Ovals	OSR105	1,323.64	132.36	1,456.00
Other				
Polocrosse Club (water and electricity use charges are additional)	OSR105	2,000.00	200.00	2,200.00
Pony Club	OSR105	3,636.36	363.64	4,000.00
Youth Strategy Activities & Events	OSR105	At cost	GST	At cost + GST
Police & Citizen Youth Club - Serpentine - Clem Kentish Hall - per annum	CKH100	1,323.64	132.36	1,456.00
Byford Keep Fit Club - Briggs Park (1hr per week) - per annum	BPH100	397.27	39.73	437.00
Playgroup's (Mundijong, Oakford, Serpentine, Jarrahdale) - per hour		3.00	0.30	3.30
Mundijong Wheelers Cycling Group - Mundijong Pavilion - Thurs(4hrs) - per week	MUP100	20.00	2.00	22.00
Byford Learning Community Centre - Byford Hall (2hrs per month) - per annum	BYH100	264.55	26.45	291.00
P & C Associations, Progress Associations, Residents & Ratepayers Association & Bush Fire Committees are allowed one meeting per month free of charge		-	-	-
Armada Home Help - 1 day per week		-	-	-
Light Car Club of WA annual event - 1 day per year	OSR105	200.00	20.00	220.00
Religious bodies are charged for church services only	OSR105	47.27	4.73	52.00
Byford Taekwondo - Clem Kentish Hall - per use	CKH100	22.73	2.27	25.00
Mundijong Badminton Club - per session	OSR105	25.45	2.55	28.00
COMMUNITY BUS HIRE				
Local Not for Profit Organisations				
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)	BUS100	77.27	7.73	85.00
Full day (up to 200km - 26 cents/km thereafter)	BUS100	131.82	13.18	145.00
Other Not for Profit Organisations				
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)	BUS100	100.91	10.09	111.00
Full day (up to 200km - 26 cents/km thereafter)	BUS100	161.82	16.18	178.00
Local Commercial Organisations				
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)	BUS100	124.55	12.45	137.00
Full day (up to 200km - 26 cents/km thereafter)	BUS100	204.55	20.45	225.00
Other Commercial Organisations				
Per day including the first 200kms	BUS100	263.64	26.36	290.00
Each additional kilometre @ 25 cents	BUS100			-
* If refuelling is required it will be charged at the current pump price plus a \$20 refuelling fee				-
Community Bus Bond	TSUND	416.00	-	450.00
Cleaning charge (if bus not returned in clean state)	BUS100	118.18	11.82	130.00

Recreation and Culture	GL Code	Fees excluding GST	GST	Fees including GST
SERPENTINE JARRAHDAL RECREATION CENTRE FEES AND CHARGES				
Children's Term Programs (based on 10 weeks)				
Grooving Kids		84.73	8.47	93.20
Acro		84.73	8.47	93.20
Twirling Tutus		84.73	8.47	93.20
Stretch & Skills		84.73	8.47	93.20
Simply Sports		84.73	8.47	93.20
Commando Camp		84.28	8.42	92.70
Funtastic Gym		84.28	8.42	92.70
Singing, Moving and Grooving		72.50	7.25	79.75
Adult Term Programs (based on 10 weeks)				
Pilates		118.18	11.82	130.00
Yoga		118.18	11.82	130.00
Extreme Sports				
Climbing Casual Visit		15.00	1.50	16.50
Climbing Casual (concession)		11.82	1.18	13.00
Group Booking		7.73	0.77	8.50
Corporate Group Booking		13.64	1.36	15.00
Birthday Parties		9.09	0.91	10.00
Group Fitness				
Group Fitness		12.73	1.27	14.00
Group Fitness (concession)		11.36	1.14	12.50
Health Club				
Full Membership		31.36	3.14	34.50
Full Membership (concession)		28.64	2.86	31.50
Gym only Membership		21.82	2.18	24.00
Shire and Volunteer Joining Fee		31.82	3.18	35.00
Shire and Volunteer Memberships		32.73	3.27	36.00
Quick Start Joining Fee		90.00	9.00	99.00
Teen Gym		21.82	2.18	24.00
Teen Gym Joining fee		50.00	5.00	55.00
PrYme		21.82	2.18	24.00
PrYme Joining fee		40.91	4.09	45.00
Casual Visit		14.55	1.45	16.00
Casual Visit (Concession)		12.73	1.27	14.00
LLS Casual		5.91	0.59	6.50
Sports Competition				
Senior Netball Nomination (2 seasons per year)		65.45	6.55	72.00
Senior Netball Game Fee		56.36	5.64	62.00
Senior Basketball Nomination (2 seasons per year)		65.45	6.55	72.00
Senior Basketball Game Fee		56.36	5.64	62.00
Senior Volleyball Nomination (3 seasons per year)		58.18	5.82	64.00
Senior Volleyball Game Fee		4.55	0.45	5.00
Junior Basketball (per player)		5.00	0.50	5.50
Court Hire (per hour)		36.36	3.64	40.00
Casual Hire (per person per hour)		6.82	0.68	7.50
Forfeit Fine - Basketball & Netball		72.73	7.27	80.00
Forfeit Fine - Volleyball		63.64	6.36	70.00
Crèche				
Crèche Members		2.91	0.29	3.20
Crèche Non Members		4.55	0.45	5.00
Members 10 visit pass Members		2.64	0.26	2.90
Members 10 visit pass Non Members		4.14	0.41	4.55
Vacation Care		59.09	5.91	65.00
Facility Rental (per hour)				
Multi Purpose Room 1 or 2 (NFP)		34.09	3.41	37.50
Multi Purpose Room 1 & 2 (NFP)		59.09	5.91	65.00
Green room (NFP)		22.73	2.27	25.00
Multi Purpose Room 1 or 2 (private)		53.64	5.36	59.00
Multi Purpose Room 1 & 2 (private)		90.91	9.09	100.00
Multi Purpose Room 1 or 2 (off peak reg booking)		25.45	2.55	28.00
Multi Purpose Room 1 & 2 (off peak reg booking)		43.64	4.36	48.00
Byford High School				
Multi Purpose Room 1 or 2 (NFP)		33.18	3.32	36.50
Multi Purpose Room 1 & 2 (NFP)		61.82	6.18	68.00
Green room (NFP)		22.73	2.27	25.00
1 Court Hire (per hour)		36.36	3.64	40.00
Both Court Hire (per hour)		63.64	6.36	70.00
Group Fitness Studio		29.09	2.91	32.00

Transport	GL Code	Fees excluding GST	GST	Fees including GST
Plant Hire Rates - Private Works - per hour				
Truck Hire (9 - 11 Tonne)	WOP100	120.00	12.00	132.00
Truck Hire (2 - 4 Tonne)	WOP100	110.00	11.00	121.00
Graders - Caterpillar 12h	WOP100	150.00	15.00	165.00
Loader - Caterpillar 938F	WOP100	155.00	15.50	170.50
Tractor	WOP100	105.00	10.50	115.50
Patch mobile Truck Hire per/hr - pot hole repairs, 1 man - does not include materials	WOP100	200.00	20.00	220.00
Patch mobile Truck Hire per/hr - kerb repairs, 2 men - does not include materials	WOP100	240.00	24.00	264.00
Rubber Roller	WOP100	105.00	10.50	115.50
Backhoe	WOP100	150.00	15.00	165.00
Note: All plant hire rates include operator and administration fee				
Crossover Fees				
Crossover - subsidy allowance (council contribution)	COR780	150.00	-	150.00
Crossover inspection fee per crossover (one per block)	CDA110	60.00	6.00	66.00
Printing and Publications				
Map Printing (Refer to Community Amenities section)				
NATSPEC Engineering Standards	EDT177	300.00	30.00	330.00
Engineering Standards for Subdivisional Developments (2003 Edition) - Print Version	EDT177	30.00	3.00	33.00
Engineering Standards for Subdivisional Developments (2003 Edition) - Electronic version	EDT177	20.00	2.00	22.00
Engineering Standards for Subdivisional Developments (2009 Edition) - Print Version	EDT177	60.00	6.00	66.00
Engineering Standards for Subdivisional Developments (2009 Edition) - Electronic version	EDT177	35.00	3.50	38.50
Water Sensitive Urban Design				
District Water Management Plan - First Assessment only	EST115	1,459.09	145.91	1,605.00
Local Water Management Plan - First Assessment only	EST115	1,459.09	145.91	1,605.00
Urban Water Management Plan - First Assessment only	EST115	1,459.09	145.91	1,605.00
Stormwater Management Plan (Other) - First Assessment only	EST115	1,459.09	145.91	1,605.00
**Subsequent reviews and reassessments will be charged at actual cost based on an hourly rate, plus an administration fee of \$65	EST115			
Landscape Design Design				
District Landscape Management Strategy - First assessment only	EST118	1,200.00	120.00	1,320.00
Local Landscape Management Strategy - First assessment only	EST118	1,200.00	120.00	1,320.00
Landscape Concept Plans - First assessment only	EST118	1,200.00	120.00	1,320.00
Landscape Design & Construction Drawings - First assessment only	EST118	1,200.00	120.00	1,320.00
Landscape Management Plans - First assessment only	EST118	1,200.00	120.00	1,320.00
Landscape Plans for DA - First assessment only	EST118	1,200.00	120.00	1,320.00
**Subsequent reviews and reassessments will be charged at actual cost based on an hourly rate, plus an administration fee of \$65	EST118			
Subdivision Supervision fee				
Engineering Application Fee for <u>small</u> developments and subdivisions where there are no constructed public roads, road drains or artificial waterways	EST114	200.00	20.00	220.00
Applicant has not engaged a consulting engineer and clerk of works to design and supervise the construction and drainage*	EST113	3% of the cost of the construction		
Applicant has engaged a consulting engineer and clerk of works to design and supervise the construction and drainage*	EST113	1.5% of the cost of the construction		
Request for Early Subdivision Clearance Fee Administration Fee - Bank Guarantee release only (based on 6 hours) - fee payable prior to release	EST112	412.91	41.29	454.20
Request for Early Subdivision Clearance Fee Administration Fee - Caveat only (based on 10 hours) - fee payable prior to release	EST112	688.18	68.82	757.00
<i>*Cost of construction includes all roads (including laneways and rights of way), drainage, footpaths, and 15% of the total cost of all earthworks (amount is deemed to include all vehicle movement, parking and turning areas, drainage infrastructure outside of that for buildings, footpaths, dual use paths and artificial waterways or water bodies)</i>				
Subdivision Maintenance (Street Lighting) fee				
Fee payable for new subdivisions from date of clearance to the date of final acceptance of conclusion of maintenance period by the Shire (inclusive). Fee is per street light as estimated or based on information obtained from the service provider, and includes the energy cost, maintenance cost, and the cost of the Bulk Globe Replacement Program, or where a charge is imposed by the energy provider for energy consumption only.)	EST111	Actual Cost + 10%	GST	Actual Cost + 10% + GST
Subdivision Maintenance (Street Sweeping) Fee				
Fee payable for new subdivisions from date of clearance to the date of final acceptance of conclusion of maintenance period by the Shire (inclusive). Fee is per street sweeping fee from service provider for each sweep	EST111	Actual Cost + 10%	GST	Actual Cost + 10% + GST
Subdivision Maintenance (Parkland / Public Open Space / Multiple Use Corridors) Fee				
Actual cost for each incidence Shire maintenance is required + 33%. GST is also payable on the total	EST111	Actual Cost + 10%	GST	Actual Cost + 10% + GST
Subdivision Road Reinstatement (for individuals who are not a commercial client in lieu of bank guarantee) Fee				
Inspection for three stages of reinstatement of road (compaction testing must be performed by subdivider in addition to this fee)	EST111	1,636.36	163.64	1,800.00
Road Opening Permit Administration Fee **				
Road Opening Repairs / Maintenance Fee ** To apply where any road opening has been completed in a substandard manner as deemed by the Shire's Director Engineering	EST111	Actual Cost + 10%	- GST	100.00 Actual Cost + 10% + GST

Transport	GL Code	Fees excluding GST	GST	Fees including GST
** This fee will be implemented upon adoption of the final Local Law and Policy to cover all road openings within Shire-controlled Road Reserves. There will also be additional revenue items for the Permit Fee as well as for penalties imposed in case a Road Opening occurs without a permit				
Road Closures				
Street event - supply and removal of single road closure signage (basic signs only)	MOR101	636.36	63.64	700.00
Street event - bond for damages to signage and road infrastructure assets	MOR101	1,000.00	-	1,000.00
Application - temporary - up to 4 weeks - administration	MOR101	Actual Cost* + 82.50	GST	Actual Cost + 82.50 + GST
Application - permanent - administration	MOR101	Actual Cost* + 300	GST	Actual Cost + 300.00 + GST
<i>*Actual costs includes recovery of advertising, legal fees, and incidentals</i>				
Other Engineering Services				
Traffic Impact Assessments	EST116	277.27	27.73	305.00
Traffic Management Plan Assessment Fee	EDT101	100.00	10.00	110.00
Dust Management Plan Assessment Fee	EST117	136.36	13.64	150.00
Geotechnical Reports	EST119	136.36	13.64	150.00
Road Reserve Site Inspections for Service Providers				
- Minor Works	EST120	113.64	11.36	125.00
- Major Works	EST120	154.55	15.45	170.00
Engineering Advice Fee				
To apply where any party requires assistance with any engineering matter not covered in the normal course of the duties of the Engineering Directorate as deemed in the Shire's Engineering Standards, regular practices or work procedures, and any other relevant laws, policies, or regulations. Payable per advice prepared and sent, whether received or not, per hour or part there of	EDT101	69.00	-	69.00
Directional Signage				
Rural Street Numbering	MOR101	22.73	2.27	25.00
Sign on an existing post	MOR101	250.00	25.00	275.00
Sign on and new post	MOR101	350.00	35.00	385.00

Note: # Statutory fees are subject to change without notice if regulations are amended

Economic Services	GL Code	Fees excluding GST	GST	Fees including GST
Building Fees				
Application for Building Permit - Class 1 and 10 building				
Uncertified application (Note 1)	BUI358	0.32%	-	0.32%
Certified application (Note 1)	BUI356	0.19%	-	0.19%
BCITF Levy (Note 1)	TBCI	0.20%	-	0.20%
BSL Levy for works less than \$45,000	TBRB	61.65	-	61.65
BSL Levy (Note 1) for works over \$45,000	TBRB	0.137%	-	0.137%
Minimum application fee for Class 1 and 10 buildings	BUI356	92.00	-	92.00
Application for Building Permit - Class 2 - 9 buildings				
Certified Application (Note 1)	BUI356	0.09%	-	0.09%
Minimum application fee for Class 2 to 9 buildings	BUI356	92.00	-	92.00
BSL Levy (Note 1) for works less than \$45,000	TBRB	61.65	-	61.65
BSL Levy (Note 1) for works over \$45,000	TBRB	0.137%	-	0.137%
Other Application Fees for Building Permit - Class 1 - 10 buildings				
Request for Certificate of Design Compliance	BUI360	0.13%	-	0.13%
Applications to amend a building permit (Note 2)	BUI356	92.00	-	92.00
Request to provide Certificate of Construction Compliance (Note 3)	BUI360	396.00	-	396.00
Demolition Permit				
Demolition of Class 1 and 10 buildings (Note 4)	BUI356	92.00	-	92.00
Demolition of Class 2-9 buildings - fee per storey	BUI356	92.00	-	92.00
Demolition - security bond (if required)	TFOOT	1,000.00	-	1,000.00
BSL Levy (Note 1) for works less than \$45,000	TBRB	61.65	-	61.65
BSL Levy (Note 1) for works over \$45,000	TBRB	0.137%	-	0.137%
BCITF Levy (Note 1)	TBCI	0.20%	-	0.20%
Other Building Fees				
Application for an Occupancy Permit for completed buildings	BUI361	92.00	-	92.00
BSL Levy	TBRB	61.65	-	61.65
Application for a temporary occupancy permit for incomplete buildings	BUI361	92.00	-	92.00
Application for modification of an occupancy permit for additional use of building on a temporary basis	BUI361	92.00	-	92.00
Application for a replacement occupancy permit for permanent change of building's use, classification	BUI361	92.00	-	92.00
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision	BUI361	\$10.25 per strata unit but not less than \$102	-	\$10.25 per strata unit but not less than \$102
BSL Levy	TBRB	61.65	-	61.65
Application for occupancy certificate for a building in respect of which unauthorised work has been done (Note 1)	BUI361	0.18% but not less than \$92	-	0.18% but not less than \$92
Certification service – occupancy certificate for unauthorised Class 2-9 buildings (Note 1)	BUI361	0.18%	-	0.18%
Application for a building approval certificate for a building in respect of which unauthorised work has been done– Certified (Note 1)	BUI360	\$92	-	than \$92
BSL Levy (Note 1) for works less than \$45,000	TBRB	123.30	-	123.30
BSL Levy (Note 1) for works over \$45,000	TBRB	0.274%	-	0.274%
Certification service – building approval certificate for unauthorised Class 1 and 10 (Note 1)		0.38%	-	0.38%
Application to replace an occupancy permit for an existing building	BUI361	92.00	-	92.00
Application to extend the time during which an occupancy permit or building approval certificate has effect	BUI361	92.00	-	92.00
Application as defined in Regulation 31 of Building Regulations 2012		2,040.00	-	2,040.00
Footpath / Kerbing Inspection Fee	CDA110	225.00	22.50	247.50
Stormwater Management Inspection Fee	BUI365	140.00	14.00	154.00
Material on Road Reserve fee - per month	BUI376	42.00	4.20	46.20
Material on Road Reserve fee - per month or part there of for each square metre over 40 square metres (in addition to the above)	BUI376	1.00	0.10	1.10
Building Information				
Local shire search fee (real-estate/settlement agent fee)	BUI373	45.45	4.55	50.00
Archive building plan copies search (Note 6)	BUI373	181.82	18.18	200.00
Copies of permits, building approval certificates (s129 Building Act) (Note 7)	BUI373	90.00	9.00	99.00
Copies of building records to an interested person (s 131 Building Act) (Note 7)	BUI373	90.00	9.00	99.00
Officer attends site (per visit)	BUI367	200.00	20.00	220.00
Building call out - per hour (applies where work for which an inspection is requested, was not ready for inspection, and requires to be reinspected)	BUI367	70.00	7.00	77.00
Weekend call out fee - per hour (calculated as a minimum of one hour)	BUI367	100.00	10.00	110.00
Private Swimming Pool Inspection Fees				
One Off Swimming Pool Inspection - requested by owner/agent outside mandatory inspection regime	BUI375	90.91	9.09	100.00
Pool fence reinspection fee (for non compliance)	BUI375	209.09	20.91	230.00
Mandatory Swimming Pool Inspection Fee - charged over 4 years - \$55 per year	BUI375	50.00	5.00	55.00

1. Construction Building Work Value for calculation is inclusive of GST
2. Same calculation as per building permit application based on change to contract value but not less than \$90.00
3. Reflective of the Shires costs, including overheads to provide the service at a minimum of 2 hours. Based upon each particular application the fee may vary
4. Demolition permit applications are not certified and may require addition checking by the permit authority
5. Per building permit application - includes retrieval from external storage facility
6. Reflective of the Shires costs, including overheads to provide the service

Note: Statutory fees are subject to change without notice if regulations are amended

Other	GL Code	Fees excluding GST	GST	Fees including GST
Mundijong Sale Yard - monthly rent	OES100	250.00	25.00	275.00