



# 2017 / 2018 Budget



Shire of  
Serpentine  
Jarrahdale

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# SHIRE OF SERPENTINE JARRAHDAL

## BUDGET

FOR THE YEAR ENDED 30 JUNE 2018

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**SHIRE OF SERPENTINE JARRAHDALÉ**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue</b>				
Rates	8	21,965,297	20,383,470	19,901,753
Operating grants, subsidies and contributions	15	2,051,123	4,555,605	4,158,336
Fees and charges	14	6,744,274	5,573,522	5,483,809
Interest earnings	2(a)	754,000	790,607	640,000
Other revenue	2(a)	871,067	927,323	0
		<u>32,385,761</u>	<u>32,230,527</u>	<u>30,183,898</u>
<b>Expenses</b>				
Employee costs		(14,904,524)	(12,911,288)	(13,678,632)
Materials and contracts		(14,102,794)	(11,720,511)	(12,805,437)
Utility charges		(934,423)	(1,143,365)	(1,083,456)
Depreciation on non-current assets	2(a)	(5,305,661)	(5,269,133)	(9,099,827)
Interest expenses	2(a)	(118,162)	(85,791)	(125,014)
Insurance expenses		(411,916)	(449,482)	(465,278)
Other expenditure		(1,205,723)	(138,238)	(91,239)
		<u>(36,983,203)</u>	<u>(31,717,808)</u>	<u>(37,348,883)</u>
		(4,597,442)	512,719	(7,164,985)
Non-operating grants, subsidies and contributions	15	7,646,905	4,829,728	3,271,241
Profit on asset disposals	6	49,686	5,553	24,330
Loss on asset disposals	6	(27,788)	(84,946)	(20,906)
Loss on revaluation of non current assets		0	0	0
<b>Net result</b>		<u>3,071,361</u>	<u>5,263,054</u>	<u>(3,890,320)</u>
<b>Total comprehensive income</b>		<u><u>3,071,361</u></u>	<u><u>5,263,054</u></u>	<u><u>(3,890,320)</u></u>

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue (refer notes 1,2,8,10 to 15)</b>				
Governance		0	0	0
General purpose funding		24,313,558	25,258,461	23,504,857
Law, order, public safety		446,289	541,982	541,630
Health		181,650	172,942	127,050
Education and welfare		500	621	200
Community amenities		5,219,541	4,094,712	4,048,514
Recreation and culture		385,565	407,374	306,862
Transport		504,052	481,354	420,300
Economic services		777,372	755,843	844,485
Other property and services		462,852	517,238	390,000
		<u>32,291,379</u>	<u>32,230,527</u>	<u>30,183,898</u>
<b>Expenses excluding finance costs (refer notes 1, 2 &amp; 16)</b>				
Governance		(2,178,613)	(2,562,118)	(2,833,243)
General purpose funding		(862,398)	(663,884)	(678,699)
Law, order, public safety		(2,563,704)	(1,937,968)	(2,330,854)
Health		(1,112,124)	(799,460)	(923,318)
Education and welfare		(20,639)	(20,975)	(25,126)
Community amenities		(10,575,569)	(7,699,024)	(8,655,340)
Recreation and culture		(7,975,618)	(5,769,907)	(6,627,809)
Transport		(8,340,610)	(8,181,037)	(12,120,093)
Economic services		(2,719,645)	(2,248,492)	(2,531,410)
Other property and services		(421,740)	(1,749,152)	(497,977)
		<u>(36,770,660)</u>	<u>(31,632,017)</u>	<u>(37,223,869)</u>
<b>Finance costs (refer notes 2 &amp; 7)</b>				
Governance		(31,181)	(36,401)	0
Community amenities		0	0	(1,706)
Recreation and culture		(31,742)	(49,390)	(85,791)
Transport		(55,238)	0	(37,517)
		<u>(118,161)</u>	<u>(85,791)</u>	<u>(125,014)</u>
		(4,597,442)	512,719	(7,164,985)
Non-operating grants, subsidies and contributions	15	7,646,905	4,829,728	3,271,241
Profit on disposal of assets	6	49,686	5,553	24,330
(Loss) on disposal of assets	6	(27,788)	(84,946)	(20,906)
		<u>7,668,803</u>	<u>4,750,335</u>	<u>3,274,665</u>
<b>Net result</b>		<b>3,071,361</b>	<b>5,263,054</b>	<b>(3,890,320)</b>
<b>Total comprehensive income</b>		<b><u>3,071,361</u></b>	<b><u>5,263,054</u></b>	<b><u>(3,890,320)</u></b>

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

**SHIRE OF SERPENTINE JARRAHDALE  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		22,165,297	20,228,603	20,201,753
Operating grants, subsidies and contributions		2,136,123	5,406,026	4,638,336
Fees and charges		6,744,274	5,573,522	5,483,809
Interest earnings		754,000	790,607	640,000
Goods and services tax		0	192,866	12,970
Other revenue		871,067	927,323	0
		<u>32,670,761</u>	<u>33,118,947</u>	<u>30,976,868</u>
<b>Payments</b>				
Employee costs		(15,271,506)	(12,924,621)	(13,678,632)
Materials and contracts		(14,339,555)	(12,409,490)	(12,802,736)
Utility charges		(934,423)	(1,143,365)	(1,083,456)
Interest expenses		(118,162)	(85,990)	(125,014)
Insurance expenses		(411,916)	(449,482)	(465,278)
Goods and services tax		0	0	0
Other expenditure		(1,205,723)	(138,238)	(91,239)
		<u>(32,281,285)</u>	<u>(27,151,186)</u>	<u>(28,246,355)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>389,476</u>	<u>5,967,761</u>	<u>2,730,513</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5	(2,484,274)	(1,738,244)	(1,325,406)
Payments for construction of infrastructure	5	(19,610,703)	(3,778,289)	(11,152,027)
Non-operating grants, subsidies and contributions used for the development of assets		7,646,905	4,829,728	3,271,241
Proceeds from sale of plant & equipment	6	449,000	244,013	493,000
<b>Net cash provided by (used in) investing activities</b>		<u>(13,999,072)</u>	<u>(442,792)</u>	<u>(8,713,192)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(547,756)	(386,723)	(506,744)
Proceeds from new borrowings	7	2,761,924	(0)	1,986,057
<b>Net cash provided by (used in) financing activities</b>		<u>2,214,168</u>	<u>(386,723)</u>	<u>1,479,313</u>
<b>Net increase (decrease) in cash held</b>		(11,395,429)	5,138,246	(4,503,366)
Cash at beginning of year		<u>24,012,456</u>	<u>18,874,210</u>	<u>15,834,163</u>
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u><u>12,617,027</u></u>	<u><u>24,012,456</u></u>	<u><u>11,330,797</u></u>

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

**SHIRE OF SERPENTINE JARRAHDALE**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4	<u>2,735,736</u>	<u>2,235,294</u>	<u>1,064,265</u>
		<b>2,735,736</b>	<b>2,235,294</b>	<b>1,064,265</b>
<b>Revenue from operating activities (excluding rates)</b>				
Governance		0	0	6,132
General purpose funding		2,348,261	4,874,991	3,603,104
Law, order, public safety		457,004	541,982	553,826
Health		185,307	172,942	127,050
Education and welfare		500	621	200
Community amenities		5,225,200	4,094,712	4,048,514
Recreation and culture		385,565	407,374	306,862
Transport		511,751	481,986	421,125
Economic services		784,670	755,843	844,485
Other property and services		477,510	522,159	395,177
		<u>10,375,768</u>	<u>11,852,610</u>	<u>10,306,475</u>
<b>Expenditure from operating activities</b>				
Governance		(2,211,076)	(2,599,884)	(2,833,243)
General purpose funding		(862,398)	(663,884)	(678,699)
Law, order, public safety		(2,564,961)	(1,988,459)	(2,333,973)
Health		(1,112,124)	(799,460)	(923,318)
Education and welfare		(20,639)	(20,975)	(25,126)
Community amenities		(10,585,822)	(7,699,024)	(8,657,046)
Recreation and culture		(8,010,246)	(5,819,297)	(6,713,600)
Transport		(8,401,905)	(8,197,523)	(12,159,457)
Economic services		(2,719,645)	(2,248,492)	(2,531,410)
Other property and services		(427,795)	(1,765,758)	(513,916)
		<u>(36,916,611)</u>	<u>(31,802,756)</u>	<u>(37,369,788)</u>
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	6	(49,686)	(5,553)	(24,330)
Loss on disposal of assets	6	27,788	84,946	20,906
Depreciation on assets	2(a)	5,305,661	5,269,133	9,099,827
<b>Amount attributable to operating activities</b>		<b>(18,521,344)</b>	<b>(12,366,326)</b>	<b>(16,902,645)</b>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	15	7,646,905	4,829,728	3,271,241
Purchase property, plant and equipment	5	(2,484,274)	(1,738,244)	(1,325,406)
Purchase and construction of infrastructure	5	(19,610,703)	(3,778,289)	(11,152,027)
Proceeds from disposal of assets	6	449,000	244,013	493,000
<b>Amount attributable to investing activities</b>		<b>(13,999,072)</b>	<b>(442,792)</b>	<b>(8,713,192)</b>
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(547,756)	(386,723)	(506,744)
Proceeds from new borrowings	7	2,761,924	(0)	1,986,057
Transfers to cash backed reserves (restricted assets)	9	(4,513,174)	(15,250,281)	(3,295,932)
Transfers from cash backed reserves (restricted assets)	9	12,849,867	2,039,332	1,932,589
Transfers to restricted cash (Municipal)		0	(676,089)	(93,900)
Transfers from restricted cash (Municipal)		0	9,435,146	5,732,884
<b>Amount attributable to financing activities</b>		<b>10,550,861</b>	<b>(4,838,616)</b>	<b>5,754,954</b>
<b>Budgeted deficiency before general rates</b>		<b>(21,969,556)</b>	<b>(17,647,734)</b>	<b>(19,860,883)</b>
<b>Estimated amount to be raised from general rates</b>	8	<b>21,965,297</b>	<b>20,383,470</b>	<b>19,901,753</b>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	4	<b>(4,259)</b>	<b>2,735,736</b>	<b>40,870</b>

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



**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**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.

**Critical accounting estimates**

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**The local government reporting eEntity**

All funds through which the Shire of Serpentine Jarrahdale 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 17 to the budget.

**(b) 2016/17 actual balances**

Balances shown in this budget as 2016/17 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) Comparative figures**

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

**(e) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in the budget 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 30 JUNE 2018**

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

**(f) Forecast fair value adjustments**

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 are impacted upon by external forces and 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.

**(g) Rates, grants, donations and other contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Serpentine Jarrahdale 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.

**(h) 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.

**(i) Superannuation**

The Shire of Serpentine Jarrahdale contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Serpentine Jarrahdale contributes are defined contribution plans.

**(j) 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 4 - Net Current Assets.

**(k) 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.



**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(l) 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.

**(m) 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.

During the year ended 30 June 2013, the Shire of Serpentine Jarrahdale commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Serpentine Jarrahdale revalues its asset classes in accordance with this mandatory timetable.

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

**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 Shire of Serpentine Jarrahdale 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 JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(m) 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.

***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 Shire.

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(m) Fixed assets (continued)**

**Depreciation**

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

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

<b>Land</b>	Not depreciated
<b>Buildings</b>	
Structural	50 years
Internal Fit-Out	15 - 25 years
Mechanical Services	25 – 35 years
Security	15 years
Fire systems	15 years
Other Building Structures	15 – 25 years
<b>Plant and Equipment</b>	5 – 15 years
<b>Motor Vehicles</b>	2 – 5 years
<b>Furniture and Equipment</b>	4 – 10 years
<b>Computer Equipment</b>	2 – 5 years
<b>Roads</b>	
Subgrade	Not depreciated
Pavement	
Unsealed	10 years
Urban and Regional	60 - 100 years
Surface	5 – 20 years
Surface Water Channel	
Kerbing	40 years
Drains	8 - 15 years
<b>Drainage</b>	
Culvert	80 years
Stormwater Drainage	100 years
<b>Footpaths</b>	40 – 80 years
<b>Parks and Reserves</b>	
Land	Not depreciated
Softscapes	50 years
Hardscapes	40 – 80 years
Reticulation	20 years
Parks Furniture	10 – 20 years
Lighting	15 – 25 years
Other Structures	10 – 40 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.

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(m) Fixed assets (continued)**

**Capitalisation Threshold**

Land	\$1
Artworks	\$5,000
Buildings	\$10,000
Computer Equipment	\$10,000
Furniture	\$10,000
Plant & Equipment	\$10,000
Motor Vehicles	\$10,000
Roads	\$1
Drainage	\$1
Footpaths	\$1
Parks and Reserves	\$10,000

**(n) Fair value of assets and liabilities**

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

Fair value is the price that the Shire of Serpentine Jarrahdale would receive to sell the asset or would have to pay to transfer a liability, in an orderly (ie 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 (ie the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

***Fair value hierarchy***

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

**Level 1**

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

**Level 2**

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(n) Fair value of assets and liabilities (continued)**

**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 Shire of Serpentine Jarrahdale 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 Shire of Serpentine Jarrahdale 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 Shire of Serpentine Jarrahdale 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.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(o) Financial instruments**

**Initial recognition and measurement**

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(o) Financial instruments (continued)**

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.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire of Serpentine Jarrahdale 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.

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(o) Financial instruments (continued)**

*(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.

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.



**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(o) Financial instruments (continued)**

***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 Shire of Serpentine Jarrahdale 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.

**(p) Impairment of assets**

In accordance with Australian Accounting Standards the Shire of Serpentine Jarrahdale 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.

**(p) Impairment of assets (continued)**

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 2018.

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

**(q) Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Serpentine Jarrahdale 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 JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(r) Employee benefits**

**Short-term employee benefits**

Provision is made for the Shire of Serpentine Jarrahdale'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 Shire of Serpentine Jarrahdale'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 Shire of Serpentine Jarrahdale'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 Shire of Serpentine Jarrahdale's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Serpentine Jarrahdale 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.

**(s) 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.

**(t) Provisions**

Provisions are recognised when the Shire of Serpentine Jarrahdale 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 JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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

**(u) 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 Shire of Serpentine Jarrahdale, 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.

**(v) Investment in associates**

An associate is an entity over which the Shire of Serpentine Jarrahdale has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Serpentine Jarrahdale's share of net assets of the associate. In addition, the Shire of Serpentine Jarrahdale's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Serpentine Jarrahdale's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

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

**(w) Investment in associates (continued)**

Profits and losses resulting from transactions between the Shire of Serpentine Jarrahdale and the associate are eliminated to the extent of the Shire of Serpentine Jarrahdale's interest in the associate.

When the Shire of Serpentine Jarrahdale's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Serpentine Jarrahdale discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Serpentine Jarrahdale will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

**(x) 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 Shire of Serpentine Jarrahdale'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 20.

**(y) 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 Shire of Serpentine Jarrahdale's operational cycle. In the case of liabilities where the Shire of Serpentine Jarrahdale 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 Shire of Serpentine Jarrahdale's intentions to

**SHIRE OF SERPENTINE JARRAHDALE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2017/18</b>	<b>2016/17</b>	<b>2016/17</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>2. REVENUES AND EXPENSES</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Net result</b>			
The net result includes:			
Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	21,400	20,850	44,000
Other services	12,500	63,230	10,000
<b>Depreciation by program</b>			
Governance	0	0	72,076
Law, order, public safety	176,196	196,935	262,591
Education and welfare	5,893	5,896	5,989
Community amenities	287,953	291,117	16,179
Recreation and culture	727,261	725,292	577,210
Transport	3,781,378	3,786,875	7,904,403
Economic services	2,279	3,567	3,192
Other property and services	324,701	259,451	258,187
	<u>5,305,661</u>	<u>5,269,133</u>	<u>9,099,827</u>
<b>Depreciation by asset class</b>			
Land and buildings	527,706	524,073	384,063
Furniture and equipment	14,832	14,730	3,462
Plant and equipment	278,395	276,479	297,450
Computers	1,210	1,201	5,608
Motor Vehicles	135,158	134,227	227,561
Roads	3,610,814	3,585,954	7,458,205
Footpaths	180,422	179,180	175,857
Drainage	275,864	273,965	270,342
Parks and Reserves	281,261	279,325	277,279
	<u>5,305,661</u>	<u>5,269,133</u>	<u>9,099,827</u>
<b>Interest expenses (finance costs)</b>			
- Borrowings (refer note 7(a))	118,162	85,791	125,014
	<u>118,162</u>	<u>85,791</u>	<u>125,014</u>
Crediting as revenues:			
<b>Interest earnings</b>			
Investments			
- Reserve funds	260,000	178,268	125,000
- Restricted funds	0	500	1,000
- Other funds	200,000	326,017	264,000
Other interest revenue (refer note 12)	294,000	285,822	250,000
	<u>754,000</u>	<u>790,607</u>	<u>640,000</u>
<b>Other revenue</b>			
Reimbursements and recoveries	871,067	927,323	0
	<u>871,067</u>	<u>927,323</u>	<u>0</u>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**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 Shire's Strategic Community Plan set out the following four key objectives:

People - a connected, thriving, active and safe community.

Prosperity - an innovative, commercially diverse and prosperous economy.

Place - a protected and enhanced natural, rural and built environment.

Progressive - a resilient organisation demonstrating unified leadership and governance.

**GOVERNANCE**

**Objective:**

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

**Activities:**

Members of Council, Chief Executive Office, public relations and subscriptions, administration, finance and community development.

**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.

**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 centres.

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**REVENUES AND EXPENSES (Continued)**

**(b) Statement of objective (Continued)**

**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.

**RECREATION AND CULTURE**

**Objective:**

To establish and effectively manage infrastructure and resources 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, purchases of plant and equipment and engineering design.

**ECONOMIC SERVICES**

**Objective:**

To help promote the Shire and it's 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 administration costs



**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**3 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:

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
Cash - unrestricted	1,548,418	4,607,154	1,063,840
Cash - restricted reserves	10,977,768	19,314,461	7,331,697
Cash - restricted	90,841	90,841	2,935,260
	<u>12,617,027</u>	<u>24,012,456</u>	<u>11,330,797</u>

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

Administration Building	12,767	279,011	101,840
Byford BMX Track	313,037	328,613	337,715
Byford Locality Funding Program	0	33,485	30,115
Community Facilities	280,276	276,553	211,818
Investment	666,204	657,355	653,806
Jarrahdale Communications Tower	165,688	155,031	148,151
Jarrahdale Locality Funding	0	96,067	105,712
Keysbrook Locality Funding	0	63,265	63,262
Leave	113,280	358,455	514,788
Light Fleet & Plant Acquisition	683,477	740,763	759,510
Multi Use Trails	17,580	17,346	17,278
Mundijong Locality Funding	0	93,542	77,943
Natural Disaster Recovery Management Account	253,365	250,000	233,237
Oakford Locality Funding	0	127,955	127,699
Renewable Energy	32,805	32,369	32,243
Serpentine Jarrahdale Locality Funding	26,989	26,632	91,650
Serpentine Jarrahdale Sporting Precinct	389,187	384,018	207,815
Serpentine Locality Funding	0	108,760	26,528
Tourism	0	13,125	19,156
Waste	2,103,008	2,149,078	2,106,137
Workers Compensation Premium	0	59,727	59,494
Mundijong Whitby - Shire Contribution to future infra:	201,346	100,000	100,000
Briggs Park Reserve	64,618	162,431	100,000
Buildings Asset Management Reserve	708,002	846,605	738,561
Roads Asset Management Reserve	603,501	595,485	417,239
Footpaths Asset Management Reserve	0	0	25,000
Parks & Gardens Asset Management Reserve	218,533	215,630	25,000
Fire Asset Management Reserve	33,076	0	0
Drainage Asset Management Reserve	111,481	0	0
Community Grants Reserve	376,115	0	0
Byford Developer Contribution Plan Reserve	2,575,496	7,511,190	0
Miscellaneous Developer Contribution Reserve	960,172	972,089	0
Committed Works Reserve	0	1,332,599	0
Unspent Grants	67,766	1,327,281	0
	<u>10,977,768</u>	<u>19,314,461</u>	<u>7,331,697</u>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**3 NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

**(b) Reconciliation of net cash provided by operating activities to net result**

Net result	3,071,361	5,263,054	(3,890,320)
Depreciation	5,305,661	5,269,133	9,099,827
(Profit)/loss on sale of asset	(21,898)	79,393	(3,424)
(Increase)/decrease in receivables	285,000	896,290	792,971
(Increase)/decrease in inventories	12,100	(25,992)	2,700
Increase/(decrease) in payables	(248,861)	(671,056)	0
Increase/(decrease) in employee provisions	(366,982)	(13,333)	0
Grants/contributions for the development of assets	(7,646,905)	(4,829,728)	(3,271,241)
<b>Net cash from operating activities</b>	<u>389,476</u>	<u>5,967,761</u>	<u>2,730,513</u>

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	29,000	29,000	29,000
Credit card balance at balance date	(8,500)	(8,500)	(8,500)
<b>Total amount of credit unused</b>	<u>120,500</u>	<u>120,500</u>	<u>120,500</u>
<b>Loan facilities</b>			
Loan facilities in use at balance date	<u>3,964,849</u>	<u>1,363,958</u>	<u>3,229,993</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2017/18 Budget \$	2016/17 Actual \$
<b>4. NET CURRENT ASSETS</b>			
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - Unrestricted	3(a)	1,548,418	4,607,154
Cash - Reserves	3(a)	10,977,768	19,314,461
Cash - Restricted	3(a)	90,841	90,841
Receivables		1,324,549	1,609,549
Inventories		22,770	34,870
		13,964,346	25,656,875
<b>Less: current liabilities</b>			
Trade and other payables		(1,693,367)	(1,943,367)
Short term borrowings		0	0
Long term borrowings		(707,759)	(408,519)
Provisions		(1,297,470)	(1,572,470)
		(3,698,596)	(3,924,356)
<b>Unadjusted net current assets</b>		<b>10,265,750</b>	<b>21,732,519</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - Reserves	3(a)	(10,977,768)	(19,314,461)
Less: Cash - Restricted Cash	3(a)	0	(90,841)
Less: Current loans - clubs / institutions		0	0
Add: Current portion of borrowings		707,759	408,519
Add: Current liabilities not expected to be cleared at end of year		0	0
<b>Adjusted net current assets - surplus/(deficit)</b>		<b>(4,259)</b>	<b>2,735,736</b>

**SHIRE OF SERPENTINE JARRAHDALE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**5. ACQUISITION OF ASSETS**

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

Asset class	Reporting program											2017/18 Budget total \$	2016/17 Actual total \$
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$	Other property and services \$		
<i>Property, Plant and Equipment</i>													
Land and buildings	100,000	0	361,979	0	0	0	40,000	819,375	0	0	155,000	1,476,354	330,364
Furniture and equipment	0	0	0	0	0	0	0	34,720	0	0	15,000	49,720	0
Plant and equipment	0	0	0	0	0	0	0	0	0	0	400,000	400,000	1,213,239
Motor Vehicles	31,500	0	87,000	24,000	0	0	91,700	63,000	79,500	24,000	157,500	558,200	194,641
	<b>131,500</b>	<b>0</b>	<b>448,979</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>131,700</b>	<b>917,095</b>	<b>79,500</b>	<b>24,000</b>	<b>727,500</b>	<b>2,484,274</b>	<b>1,738,244</b>
<i>Infrastructure</i>													
Roads	0	0	0	0	0	0	0	0	18,422,686	0	0	18,422,686	3,597,260
Footpaths	0	0	0	0	0	0	0	0	475,800	0	0	475,800	176,229
Drainage	0	0	0	0	0	0	0	0	340,000	0	0	340,000	4,800
Parks and Reserves	0	0	0	0	0	0	0	372,217	0	0	0	372,217	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>372,217</b>	<b>19,238,486</b>	<b>0</b>	<b>0</b>	<b>19,610,703</b>	<b>3,778,289</b>
<b>Total acquisitions</b>	<b>131,500</b>	<b>0</b>	<b>448,979</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>131,700</b>	<b>1,289,312</b>	<b>19,317,986</b>	<b>24,000</b>	<b>727,500</b>	<b>22,094,977</b>	<b>5,516,533</b>

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

- Schedule of Capital Expenditure 2017/18

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**6. DISPOSALS OF ASSETS**

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

<u>By Program</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	24,482	23,200	0	(1,282)	0	(1,365)	6,132	0
Law, order, public safety	63,842	73,300	10,715	(1,257)	0	(50,491)	12,196	(3,119)
Health	19,543	23,200	3,657	0	0	0	0	0
Community amenities	73,594	69,000	5,659	(10,253)	0	0	0	0
Recreation and culture	49,286	46,400	0	(2,886)	0	0	0	0
Transport	76,156	77,800	7,699	(6,055)	632	(16,484)	825	(1,848)
Economic services	15,902	23,200	7,298	0	0	0	0	0
Other property and services	104,297	112,900	14,658	(6,055)	4,921	(16,606)	5,177	(15,939)
	<b>427,102</b>	<b>449,000</b>	<b>49,686</b>	<b>(27,788)</b>	<b>5,553</b>	<b>(84,946)</b>	<b>24,330</b>	<b>(20,906)</b>

  

<u>By Class</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Motor Vehicles</b>	427,102	449,000	49,686	(27,788)	5,553	(84,946)	24,330	(20,906)
	<b>427,102</b>	<b>449,000</b>	<b>49,686</b>	<b>(27,788)</b>	<b>5,553</b>	<b>(84,946)</b>	<b>24,330</b>	<b>(20,906)</b>

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

- Schedule of Capital Expenditure 2017/18

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Principal 1-Jul-16	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget	2016/17 Actual	2017/18 Budget	2016/17 Actual	2017/18 Budget	2016/17 Actual
			\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>								
Loan 91 - Recreation Centre	889,141	0	296,033	278,985	593,108	610,156	31,742	49,390
Loan 117 - Council Chambers Refurbishment	861,540	0	113,627	107,738	747,913	753,802	31,181	36,401
<b>Transport</b>								
Loan 121 - Abernethy Road	0	2,761,924	138,096	0	2,623,828	0	55,238	0
	<b>1,750,681</b>	<b>2,761,924</b>	<b>547,756</b>	<b>386,723</b>	<b>3,964,849</b>	<b>1,363,958</b>	<b>118,162</b>	<b>85,791</b>

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

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

**(b) New borrowings - 2017/18**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Construction of Abernethy Road	WATC	Debenture	10	4	2,761,924	55,238	2,761,924	0
					<u>2,761,924</u>	<u>55,238</u>	<u>2,761,924</u>	<u>0</u>

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

**(d) Overdraft**

The Shire 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 2017/18.



**SHIRE OF SERPENTINE JARRAHDALÉ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**8. RATING INFORMATION**

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
<b>Differential general rate or general rate</b>								
GRV Improved	0.087569	6,515	134,260,607	11,757,067	1,100,000		12,857,067	10,629,145
GRV Vacant	0.134169	169	4,615,710	619,285	0		619,285	584,843
UV General	0.003628	2,814	1,825,010,000	6,621,136	0		6,621,136	7,162,495
<b>Sub-Totals</b>		9,498	1,963,886,317	18,997,489	1,100,000	0	20,097,489	18,376,482
<b>Minimum</b>								
<b>Minimum payment</b>								
	<b>\$</b>							
GRV Improved	1,200	285	3,465,574	342,000	0		342,000	196,218
GRV Vacant	1,300	840	4,707,610	1,092,000	0		1,092,000	1,315,440
UV General	1,300	510	145,047,007	663,000	0		663,000	753,279
<b>Sub-Totals</b>		1,635	153,220,191	2,097,000	0	0	2,097,000	2,264,937
		<b>11,133</b>	<b>2,117,106,508</b>	<b>21,094,489</b>	<b>1,100,000</b>	<b>0</b>	<b>22,194,489</b>	<b>20,641,419</b>
Discounts/concessions ( <i>Refer note 13</i> )							(2,000)	(2,000)
Concessions ( <i>Farmland &amp; Conservation</i> ) ( <i>Refer note 13</i> )							(227,192)	(255,949)
<b>Total amount raised from general rates</b>							<b>21,965,297</b>	<b>20,383,470</b>
Specified area rates ( <i>Refer note 10</i> )							0	0
<b>Total rates</b>							<b>21,965,297</b>	<b>20,383,470</b>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**8(a). RATING INFORMATION**

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 of Serpentine Jarrahdale.

The general rates detailed above for the 2017/18 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.

**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.

**SHIRE OF SERPENTINE JARRAHDALÉ  
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**8(a). RATING INFORMATION**

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Improved	Properties within the shire boundaries with a predominant land use of residential, commercial or industrial and with in-situ buildings on site.	The objective of the rate is to ensure that all ratepayers make an equitable contribution to rate revenue, to provide for the net unding requirements of the Shire's services, activities, financing costs, and the current and future capital requirements of the Shire as outlined in the Strategic Community Plan and Corporate Business Plan.	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV Vacant	This category covers all GRV vacant properties including residential, commercial and industrial properties.	The objective of the rate is to ensure that all ratepayers make an equitable contribution to rate revenue, to provide for the net unding requirements of the Shire's services, activities, financing costs, and the current and future capital requirements of the Shire as outlined in the Strategic Community Plan and Corporate Business Plan.	The rate is set higher than GRV Improved to promote and encourage land owners to develop vacant land to its full potential.
UV General	Consists of properties used predominantly for rural purposes.	The objective of the rate is to ensure that all ratepayers make an equitable contribution to rate revenue, to provide for the net unding requirements of the Shire's services, activities, financing costs, and the current and future capital requirements of the Shire as outlined in the Strategic Community Plan and Corporate Business Plan.	This is considered to be the base rate above which all other UV rated properties are assessed.

**SHIRE OF SERPENTINE JARRAHDALÉ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**8(a). RATING INFORMATION**

**Differential minimum payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV Improved	Properties within the shire boundaries with a predominant land use of residential, commercial or industrial and with in-situ buildings on site.	The objective of the rate is to ensure that all ratepayers make an equitable contribution to rate revenue, to provide for the net unding requirements of the Shire's services, activities, financing costs, and the current and future capital requirements of the Shire as outlined in the Strategic Community Plan and Corporate Business Plan.	A minimum payment of \$1,200 has been imposed. The minimum payment is imposed to discourage holding undeveloped land within the Shire, which reduces the amenity of the area, and thereby encourages its early development.
GRV Vacant	This category covers all GRV vacant properties including residential, commercial and industrial properties.	The objective of the rate is to ensure that all ratepayers make an equitable contribution to rate revenue, to provide for the net unding requirements of the Shire's services, activities, financing costs, and the current and future capital requirements of the Shire as outlined in the Strategic Community Plan and Corporate Business Plan.	A minimum payment of \$1,300 has been imposed. The minimum payment is imposed to discourage holding undeveloped land within the Shire, which reduces the amenity of the area, and thereby encourages its early development.
UV General	Consists of properties used predominantly for rural purposes.	The objective of the rate is to ensure that all ratepayers make an equitable contribution to rate revenue, to provide for the net unding requirements of the Shire's services, activities, financing costs, and the current and future capital requirements of the Shire as outlined in the Strategic Community Plan and Corporate Business Plan.	A minimum payment of \$1,300 has been imposed. The minimum payment is imposed to discourage holding undeveloped land within the Shire, which reduces the amenity of the area, and thereby encourages its early development.

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED RESERVES**

	2017/18 Budget Opening balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing balance	2016/17 Actual Opening balance	2016/17 Actual Transfer to	2016/17 Actual Transfer (from)	2016/17 Actual Closing balance	2016/17 Budget Opening balance	2016/17 Budget Transfer to	2016/17 Budget Transfer (from)	2016/17 Budget Closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Building	279,011	3,756	(270,000)	12,767	1,809	307,227	(30,025)	279,011	1,802	100,038	0	101,840
Byford BMX Track	328,613	4,424	(20,000)	313,037	330,787	6,855	(9,029)	328,613	330,787	6,928	0	337,715
Byford Locality Funding Program	33,485		(33,485)	0	3,414	30,071	0	33,485	3,403	30,071	(3,359)	30,115
Community Facilities	276,553	3,723	0	280,276	270,938	5,615		276,553	207,473	4,345	0	211,818
Investment	657,355	8,849	0	666,204	643,625	13,730		657,355	640,393	13,413	0	653,806
Jarrahdale Communications Tower	155,031	53,787	(43,130)	165,688	141,135	55,193	(41,297)	155,031	135,415	57,836	(45,100)	148,151
Jarrahdale Locality Funding	96,067		(96,067)	0	64,726	31,341	0	96,067	81,098	31,699	(7,085)	105,712
Keysbrook Locality Funding	63,265		(63,265)	0	32,590	30,675	0	63,265	32,580	30,682	0	63,262
Leave	358,455	4,825	(250,000)	113,280	459,652	9,525	(110,722)	358,455	553,587	11,594	(50,393)	514,788
Light Fleet & Plant Acquisition	740,763	451,914	(509,200)	683,477	800,699	678,824	(738,760)	740,763	735,488	534,505	(510,483)	759,510
Multi Use Trails	17,346	234	0	17,580	16,994	352	0	17,346	16,924	354	0	17,278
Mundijong Locality Funding	93,542	0	(93,542)	0	62,252	31,290	0	93,542	62,180	31,302	(15,539)	77,943
Natural Disaster Recovery Management Account	250,000	3,365	0	253,365	130,024	119,976	0	250,000	131,954	101,283	0	233,237
Oakford Locality Funding	127,955	0	(127,955)	0	95,966	31,989	0	127,955	95,695	32,004	0	127,699
Renewable Energy	32,369	436	0	32,805	31,712	657	0	32,369	31,582	661	0	32,243
Serpentine Jarrahdale Locality Funding	26,632	357	0	26,989	26,091	541	0	26,632	77,037	31,613	(17,000)	91,650
Serpentine Jarrahdale Sporting Precinct	384,018	5,169	0	389,187	302,744	81,274	0	384,018	301,500	6,315	(100,000)	207,815
Serpentine Locality Funding	108,760	0	(108,760)	0	77,161	31,599	0	108,760	25,984	544	0	26,528
Tourism	13,125	177	(13,302)	0	16,680	465	(4,020)	13,125	18,763	393	0	19,156
Waste	2,149,078	28,930	(75,000)	2,103,008	1,774,311	374,767	0	2,149,078	1,768,138	337,999	0	2,106,137
Workers Compensation Premium	59,727	0	(59,727)	0	58,514	1,213	0	59,727	58,274	1,220	0	59,494
Mundijong Whitby - Shire Contribution to future infrastructure	100,000	101,346	0	201,346	0	100,000	0	100,000	0	100,000	0	100,000
Briggs Park Reserve	162,431	2,187	(100,000)	64,618	0	180,813	(18,382)	162,431	0	100,000	0	100,000
Buildings Asset Management Reserve	846,605	201,621	(340,224)	708,002	761,687	115,784	(30,866)	846,605	658,297	113,787	(33,523)	738,561
Roads Asset Management Reserve	595,485	2,042,036	(2,034,020)	603,501	0	1,487,346	(891,861)	595,485	0	1,387,346	(970,107)	417,239
Footpaths Asset Management Reserve	0	140,800	(140,800)	0	0	125,000	(125,000)	0	0	125,000	(100,000)	25,000
Parks & Gardens Asset Management Reserve	215,630	228,503	(225,600)	218,533	0	255,000	(39,370)	215,630	0	105,000	(80,000)	25,000
Fire Asset Management Reserve	0	53,076	(20,000)	33,076	0	0	0	0	0	0	0	0
Drainage Asset Management Reserve	0	451,481	(340,000)	111,481	0	0	0	0	0	0	0	0
Community Grants Reserve	0	590,115	(214,000)	376,115	0	0	0	0	0	0	0	0
Byford Developer Contribution Plan Reserve	7,511,190	101,115	(5,036,809)	2,575,496	0	7,511,190	0	7,511,190	0	0	0	0
Miscellaneous Developer Contribution Reserve	972,089	13,083	(25,000)	960,172	0	972,089	0	972,089	0	0	0	0
Committed Works Reserve	1,332,599	0	(1,332,599)	0	0	1,332,599	0	1,332,599	0	0	0	0
Unspent Grants	1,327,281	17,867	(1,277,382)	67,766	0	1,327,281	0	1,327,281	0	0	0	0
	<b>19,314,461</b>	<b>4,513,174</b>	<b>(12,849,867)</b>	<b>10,977,768</b>	<b>6,103,511</b>	<b>15,250,281</b>	<b>(2,039,332)</b>	<b>19,314,461</b>	<b>5,968,354</b>	<b>3,295,932</b>	<b>(1,932,589)</b>	<b>7,331,697</b>

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED 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:

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Administration Building	Ongoing	To provide for the employee accommodation requirements.
Byford BMX Track	Future	To provide for the future Byford BMX track.
Byford Locality Funding Program	2017	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Community Facilities Investment	Ongoing	This reserve is for the establishment of additional facilities in the community.
Jarrahdale Communications Tower	Ongoing	To provide funds to support economic and tourism development opportunities for the Shire.
Jarrahdale Locality Funding	2017	To provide for the upgrades and maintenance of the tower when required.
Keysbrook Locality Funding	2017	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Leave	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Light Fleet & Plant Acquisition	Ongoing	To be used to fund annual, sick (including depot EBA) and long service leave requirements.
Multi Use Trails	Ongoing	To provide for the replacement of Light Fleet, Plant and Equipment as required under the replacement and acquisition program.
Mundijong Locality Funding	2017	To allow for the construction of Multi Use Trails.
Natural Disaster Recovery Management Account	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Oakford Locality Funding	2017	To provide for unanticipated significant emergency services events or plant repairs.
Renewable Energy	Ongoing	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Serpentine Jarrahdale Locality Funding	2017	This reserve is to allow Council to undertake renewable energy projects.
Serpentine Jarrahdale Sporting Precinct	Ongoing	Council initiated townscape related projects in the Serpentine Jarrahdale Shire
Serpentine Locality Funding	2017	To provide funds for the Serpentine Jarrahdale Regional Sporting Precinct when grant applications require contribution funding.
Tourism	2017	To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.
Waste	Ongoing	To fund the implementation of the tourism strategy and development of tourism throughout the district and region.
Workers Compensation Premium	Ongoing	To provide for waste management requirements.
Mundijong Whitby - Shire Contribution to future infrastructure	Ongoing	To transfer any surplus funds returned to the Shire as a result of good performance from the workers compensation insurer to assist to provide for the Shire contribution required towards infrastructure projects to be developed by the Mudojong Whitby Developer Contribution Plan.
Briggs Park Reserve	2018	To provide for the future Briggs park development as per the Briggs Park Master Plan.
Buildings Asset Management Reserve	Ongoing	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Roads Asset Management Reserve	Ongoing	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Footpaths Asset Management Reserve	Ongoing	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Parks & Gardens Asset Management Reserve	Ongoing	To provide for asset renewal expenditure for assets that have reached the end of their useful life.
Fire Asset Management Reserve	Ongoing	To provide for the future additions and maintenance required for fire fighting assets and mitigation strategies.
Drainage Asset Management Reserve	Ongoing	To ensure minimal funding gap to asset management plan requirements.
Community Grants Reserve	Ongoing	To provide funds for individuals and community groups to build capacity within the community, encourage volunteering and youth development, and deliver sustainable, accessible and demonstrated social, environmental and economic benefits.
Byford Developer Contribution Plan Reserve	Ongoing	To be used to fund Capital Works and Administration of Plan.
Miscellaneous Developer Contribution Reserve	Ongoing	To be used to fund Capital Works and Administration as per each agreement.
Committed Works Reserve	Ongoing	To transfer unspent municipal funded expenditure on specific projects, to enable identification of carryover expenditure into the next financial year.
Unspent Grants	Ongoing	To restrict unspent grants and contributions at the end of the financial year.

**SHIRE OF SERPENTINE JARRAHDALÉ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**10. SPECIFIED AREA RATE**

The Shire of Serpentine Jarrahdale has not imposed any specified area rates for the 2017/18 year.

**11. SERVICE CHARGES**

The Shire of Serpentine Jarrahdale has not imposed any service charges for the 2017/18 year.

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES**

The following instalment options are available to ratepayers for the payment of rates and service charges.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge \$</b>	<b>Instalment plan interest rate %</b>	<b>Unpaid rates interest rates %</b>
<b>Option one</b>				
Payment in full	14/09/2017	0	0.00%	0.00%
<b>Option two</b>				
Instalment 1	14/09/2017	0	0.00%	0.00%
Instalment 2	14/11/2017	10	5.50%	11.00%
<b>Option three</b>				
Instalment 1	14/09/2017	0	0.00%	0.00%
Instalment 2	14/11/2017	10	5.50%	11.00%
Instalment 3	16/01/2018	10	5.50%	11.00%
Instalment 4	20/03/2018	10	5.50%	11.00%

	<b>2017/18 Budget revenue \$</b>	<b>2016/17 Actual \$</b>
Instalment plan admin charge revenue	125,000	113,400
Instalment plan interest earned	115,000	100,230
Unpaid rates interest earned	179,000	185,592
	<u>419,000</u>	<u>399,222</u>

Pensioners are exempt from instalment charges and interest .

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS**

**Rates discounts**

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which discount is granted
General rates	2,000	2,000	2,000	Two prizes of \$1000 each, for payment of rates in full by 4.30 on 14th September 2017. By paying on time rate payers automatically go in the draw to win.
		<u>2,000</u>	<u>2,000</u>	

**Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
UV General	Farmland Concession	31.00%	226,573	252,197	Where properties meet the Council SEG1 farmland Concession Policy criteria.	Council considers ratepayers eligible for the concession and maintain the rural character of the area in line with the strategic goals of Council.	This concession is in line with the vision category Financial Sustainability, Council provides a rate concession to properties maintaining genuine farming interests. It ensures that Council is protecting and developing appropriate agricultural and horticultural industries and pursuits within the Shire.
UV General	Conservation Concession	50.00%	619	3,752	Where properties meet the conservation eligibility criteria.	Conservation zoning allows landowners with areas of high conservation value to receive reductions in council rates. The initiative has been established by Council to reward landowners who have retained and maintained bushland and wetland.	Council recognises that nature conservation on private land is essential to maintaining the quality of life that all residents of the Shire and Serpentine River Catchment area enjoy. Landowners must demonstrate to Council that their bush land and/or wetland area is of high conservation value by meeting the criteria.
			<u>227,192</u>	<u>255,949</u>			



**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

<b>14. FEES &amp; CHARGES REVENUE</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
General purpose funding	229,500	216,781
Law, order, public safety	134,200	147,867
Health	56,650	61,442
Education and welfare	500	621
Community amenities	5,217,154	4,089,445
Recreation and culture	61,100	70,432
Transport	269,500	230,744
Economic services	765,670	747,457
Other property and services	10,000	8,733
	<u>6,744,274</u>	<u>5,573,522</u>

**15. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

General purpose funding	1,227,261	3,767,380
Law, order, public safety	402,560	390,370
Community Amenities	0	5,266
Recreation and culture	177,750	133,995
Transport	234,552	250,207
Economic services	9,000	8,387
	<u>2,051,123</u>	<u>4,555,605</u>

**Non-operating grants, subsidies and contributions**

Law, order, public safety	133,700	743,420
Community amenities	0	520,542
Recreation and culture	50,000	296,468
Transport	7,463,205	3,269,298
	<u>7,646,905</u>	<u>4,829,728</u>

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

<b>16. ELECTED MEMBERS REMUNERATION</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
The following fees, expenses and allowances were paid to council members and Shire President.		
Meeting fees	214,814	170,086
Shire President's allowance	62,727	36,591
Deputy Shire President's allowance	15,682	9,148
Travelling expenses	35,000	18,535
Telecommunications allowance	31,500	30,671
	<b>359,723</b>	<b>265,031</b>

The increase in remuneration is due to the Shire being reclassified to a Band 2 Local Government as per the Salaries and Allowances Tribunal determination dated 11 April 2017.

**17. 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:

<b>Detail</b>	<b>Balance 1-Jul-16 \$</b>	<b>Estimated amounts received \$</b>	<b>Estimated amounts paid (\$)</b>	<b>Estimated balance 30-Jun-17 \$</b>
Maintenance Bonds	37,264	30,467	0	67,731
Builders registration board levy	0	261,112	(248,612)	12,500
BCTIF collections	0	264,140	(256,240)	7,900
Footpath bonds	115,385	417,919	(119,306)	413,998
Halls/Ovals bonds	23,535	41,352	(40,352)	24,535
Sundry bonds	20,963	9,636	(8,348)	22,251
Excavation bonds	27,949	292	0	28,241
Cash in lieu of public open space	296,470	3,057	0	299,527
Capital projects retention funds	80,619	86,470	(74,512)	92,577
Temporary accommodation	2,000	0	(1,000)	1,000
Development Assessment panel	6,557	0	(6,557)	0
SJ Tourism Association Trust	4,519	47	0	4,566
Road Closures - Street Events	0	2,180	0	2,180
Subdivision Clearance Bonds	0	3,600	0	3,600
Fence Bonds	0	906	0	906
	<b>615,261</b>	<b>1,121,178</b>	<b>(754,927)</b>	<b>981,512</b>

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**18. MAJOR LAND TRANSACTIONS**

It is not anticipated that any major land transactions will occur in 2017/18.

**19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

**20. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated that the Shire will be party to any joint venture arrangements during 2017/18.

**SHIRE OF SERPENTINE JARRAHDALE  
SCHEDULE OF CAPITAL EXPENDITURE  
BUDGET 2017/18**

Project	Capital Project Value for Year	Reserve Funding	Grants	Borrowings	Proceeds on Sale	Muni Funds Required	Comment
<b>LAND &amp; BUILDINGS</b>							
Briggs Park Youth Precinct Facilities - Skate Park (Byford)	\$346,635.0	296,635	\$50,000			\$0	Prior year project carried forward. Total project budget of \$365K. Adjustment to original budget of \$330K adopted by council at May OCM. Forecast that \$20K will be spent in 16/17. Balance of \$345K budgeted in 17/18.
Percy's Park Toilets	\$95,516.0	\$85,516				\$10,000	Prior year project carried forward. Confirmation of councils direction with Percy's park obtained at the May OCM. Additional \$10K allocated to the budget for carry forward.
Byford BMX - Upgrade of Lighting	\$25,000.0					\$25,000	As presented at PCF on 3/7/17. \$25,000 to be allocated to upgrade track lighting at the Byford BMX facility.
Upgrade Dog Pound	\$4,679.0	\$4,679				\$0	Prior year project carried forward
Library - Blue Room Upgrade	\$12,000.0	\$12,000				\$0	Prior year project carried forward
Civic Centre Roof Repair	\$100,000.0	\$100,000				\$0	Prior year project carried forward
Rec Centre - Repainting of the Kingia Function Room and Green Room	\$7,500.0	\$7,500				\$0	Per Maintenance Capital Works Plan 2017/18 presented to Council. E17/3472.
Rec Centre - Replacement of waterless urinals in mens toilets	\$12,500.0	\$12,500				\$0	Per Maintenance Capital Works Plan 2017/18 presented to Council. E17/3472.
Rec Centre - Fire Hydrant Booster	\$8,353.0	\$8,353				\$0	Per Maintenance Capital Works Plan 2017/18 presented to Council. E17/3472.
Upgrade and Relocation of Server Room	\$155,000.0	\$155,000				\$0	Business Case E17/1958
Briggs Park Cricket Net Recarpeting	\$8,900.0	\$8,900				\$0	Business Case E17/1961
Byford Tennis Courts	\$46,460.0	\$46,460				\$0	Project involves cleaning and remedial works to make courts safe, preventative work to prevent tree root damage, and resurfacing. Business case to support.
Watkins Road Transfer Station - Fence & Gate	\$40,000.0	\$40,000				\$0	Business Case E17/2387. EMG request to increase amount to \$40K on the basis that a tub grinder is brought to grind chips and the site is cleaned up to a satisfactory state for public access.
Jarrahdale Static Water Supplies	\$357,300.0	\$141,300	\$133,700			\$82,300	Per signed grant agreement at E17/3829
Building Renewals	\$256,511.4	\$256,511				\$0	At 80% of required renewals
<b>PLANT, FURNITURE &amp; EQUIPMENT</b>							
Library - Self Service Machine	\$34,720.0					\$34,720	Business case E17/1953
Administration Building - Minor Asset Purchases	\$15,000.0	\$15,000				\$0	To provide for new furniture & equipment that is required in the administration building.
Plant Replacement Program	\$400,000.0	\$400,000				\$0	To be determined by plant replacement program.
Plant Replacement - P3728 - Light Fleet - Executive Manager Planning	\$36,200.0	\$10,400			\$25,800	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3683 - Light Fleet - Manager Human Resources	\$31,500.0	\$8,300			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3674 - Light Fleet - Manager Communications	\$31,500.0	\$8,300			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3678 - Light Fleet - Manager Environment	\$31,500.0	\$11,500			\$20,000	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3732 - Light Fleet - Senior Planning Officer	\$24,000.0	\$800			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3724 - Light Fleet - Manager Building	\$24,000.0	\$800			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3737 - Light Fleet - Senior Environmental Health Officer	\$24,000.0	\$800			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3725 - Light Fleet - Manager Compliance & Emergency Services	\$31,500.0	\$8,300			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3740 - Light Fleet - Project Co-Ordinator Infrastructure & Design	\$24,000.0	\$800			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3726 - Light Fleet - Manager Community Development	\$31,500.0	\$8,300			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.

**SHIRE OF SERPENTINE JARRAHDALE**  
**SCHEDULE OF CAPITAL EXPENDITURE**  
**BUDGET 2017/18**

Project	Capital Project Value for Year	Reserve Funding	Grants	Borrowings	Proceeds on Sale	Muni Funds Required	Comment
Plant Replacement - P3694 - Light Fleet - Manager Subdivisions	\$31,500.0	\$8,300			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3723 - Light Fleet - Manager Library Services	\$31,500.0	\$8,300			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3695 - Light Fleet - Co-Ordinator Compliance	\$24,000.0	\$800			\$23,200	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3672 - Light Fleet - Works Supervisor	\$42,000.0	\$10,600			\$31,400	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3722 - Light Fleet - Technical Officer - Emergency Services	\$31,500.0	\$4,600			\$26,900	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3681 - Light Fleet - Design Co-ordinator	\$24,000.0	-\$7,400			\$31,400	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3702 - Light Fleet - Leading Hand Drainage	\$42,000.0	\$15,100			\$26,900	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
Plant Replacement - P3649 - Light Fleet - Building Maintenance Co-Ordinator	\$42,000.0	\$10,600			\$31,400	\$0	Light fleet plant replacement program. Vehicles at 60,000km, Utes at 100,000km.
<b>INFRASTRUCTURE</b>							
<b>Parks &amp; Reserves</b>							
Parks & Gardens Renewals	\$225,600.0	\$225,600				\$0	At 80% of required renewals
Briggs Park Lower Oval Upgrade	\$100,000.0	\$100,000				\$0	For pre works costs for the upgrade of the lower oval in 2018/19, as per staging plan E17/2795.
Byford Dog Park	\$31,617.0	\$31,617				\$0	Prior year project carried forward
Kalimna Oval Access Path	\$15,000.0	\$14,142				\$858	
<b>Drainage</b>							
Drainage Renewals	\$340,000.0	\$340,000				\$0	Per business case E17/1946. Also set at 80% of required renewals.
<b>Footpaths</b>							
Footpath - Soldiers Road	\$210,000.0		\$105,000			\$105,000	Committed to this project. Design work completed in 16/17.
Footpath - New Construction	\$125,000.0					\$125,000	Reallocated from Maintenance. Request to fund new construction rather than renewal at request of director of engineering.
Footpath Renewals	\$140,800.0	\$140,800				\$0	At 80% of required renewals
<b>Roads</b>							
<b>Council Funded Road Construction</b>							
Abernethy Road - Separable portion 4 - Public Transport Authority Rail Reserve Works	\$341,000.0			\$341,000		\$0	Refer to CR17/56 and E17/2787 for award of tender and costings.
Gooralong Brook - Jarrahdale Road Bridge	\$66,668.0	\$66,668				\$0	
Richardson Road Bridge - Serpentine River	\$850,540.0	\$850,540				\$0	
Intersection Upgrades	\$30,000.0					\$30,000	Business case E17/1947
Minor Road Safety Initiatives	\$30,000.0					\$30,000	Business case E17/1949
Minor Kerb Repairs	\$15,000.0					\$15,000	Business case E17/1948
Bus Shelter Program	\$15,000.0					\$15,000	Request of Director of Engineering.
Road Renewals - Other	\$1,634,359.0	\$1,634,359				\$0	At 80% of required renewals
<b>Developer Contribution Road Construction</b>							
Thomas Road Design	\$116,298.0	\$116,298				\$0	
Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	\$21,321.0	\$21,321				\$0	Refer to CR17/56 and E17/2787 for award of tender and costings.
Abernethy Road - Separable portion 1 - Kardan Blvd to Soldiers Road	\$12,163,808.0	\$4,936,809	\$5,234,952	\$1,992,047		\$0	Refer to CR17/56 and E17/2787 for award of tender and costings.
<b>Roads to Recovery Funded Road Construction</b>							
Medulla Road (entire length 1800m)	\$72,000.0		\$72,000			\$0	Per grant applications submitted to Roads to Recovery Program
Kiln Road (SLK 0.94 - 3.55 - 2610m)	\$73,000.0		\$73,000			\$0	Per grant applications submitted to Roads to Recovery Program
Linton Street (SLK 0 - 0.7 - 700m)	\$85,000.0		\$85,000			\$0	Per grant applications submitted to Roads to Recovery Program
Gossage Road (SLK 3.5 to 4.1 - 600m)	\$198,030.0		\$198,030			\$0	Per grant applications submitted to Roads to Recovery Program
Elliot Road (SLK 0 to 1.3 - 1300m)	\$315,821.0		\$315,821			\$0	Per grant applications submitted to Roads to Recovery Program

**SHIRE OF SERPENTINE JARRAHDALE  
SCHEDULE OF CAPITAL EXPENDITURE  
BUDGET 2017/18**

Project	Capital Project Value for Year	Reserve Funding	Grants	Borrowings	Proceeds on Sale	Muni Funds Required	Comment
Marsh Court (entire length 600m)	\$22,770.0		\$22,770			\$0	Per grant applications submitted to Roads to Recovery Program
<b>Regional Road Group Funded Road Construction</b>							
Abernethy Road - Seperable Portion 2 - Soldiers Road to SW Hwy (RRG Funded)	\$1,107,483.0	\$134,493	\$550,113	\$422,877		\$0	Refer to CR17/56 and E17/2787 for award of tender and costings.
Orton Road - Resurfacing of mid block between Kargotich Road and King Road (grant not approved yet)	\$213,614.0	\$71,205	\$142,409			\$0	Per grant application submitted to Regional Road Group
King Road - Resurfacing Jackson to Boomerang Road (grant not approved yet)	\$194,345.0	\$64,782	\$129,563			\$0	Per grant application submitted to Regional Road Group
Nicholson Road - Resurfacing South of Rowley Road (grant not approved yet)	\$328,578.0	\$109,526	\$219,052			\$0	Per grant application submitted to Regional Road Group
Wright Road -Resurfacing Watkins Road to Rail Line (grant not approved yet)	\$141,978.0	\$47,326	\$94,652			\$0	Per grant application submitted to Regional Road Group
Soldiers Road - Resurfacing between Daisy Road and Bushlar Road (grant not approved yet)	\$320,465.0	\$106,822	\$213,643			\$0	Per grant application submitted to Regional Road Group
Rowley Road - East of Blair Road SLK 1.83 to 2.44	\$10,000.0	\$10,000				\$0	Carry forward project from 2016/17. White line marking required to complete project.
Wright Road SLK 1.24 to 1.97	\$10,000.0	\$10,000				\$0	Carry forward project from 2016/17. White line marking required to complete project.
Rowley Road - West of Blair	\$10,000.0	\$10,000				\$0	Carry forward project from 2016/17. White line marking required to complete project.
Masters Road - South of Rowley Road	\$10,000.0	\$10,000				\$0	Carry forward project from 2016/17. White line marking required to complete project.
Kargotich Road - North of Lowlands Road	\$10,000.0	\$10,000				\$0	Carry forward project from 2016/17. White line marking required to complete project.
<b>State Black Spot Funded Road Construction</b>							
Abernethy Road - Seperable portion 2 - Blackspot funded	\$15,608.0	\$2,408	\$7,200	\$6,000		\$0	Refer to CR17/56 and E17/2787 for award of tender and costings.
	<b>\$22,094,977.4</b>	<b>\$10,764,270.4</b>	<b>\$7,646,905.0</b>	<b>\$2,761,924.0</b>	<b>\$449,000.0</b>	<b>\$472,878.0</b>	

**SHIRE OF SERPENTINE JARRAHDALE**  
**2017/18 BUDGET**  
**CHART OF ACCOUNTS - SUMMARY GL**

<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
<b>GOVERNANCE</b>	<b>2,211,076.20</b>
<b>CHIEF EXECUTIVE OFFICE</b>	-
EXPENDITURE	-
CEO500 - SALARIES	363,472.58
CEO502 - CONSULTANT	300,000.00
CEO503 - SUPERANNUATION	41,034.14
CEO504 - WORKERS COMPENSATION INSURANCE	3,264.72
CEO505 - Integrated Planning & Reporting Project	41,311.00
CEO507 - STAFF UNIFORMS	600.00
CEO508 - TRAINING / CONFERENCES	14,000.00
CEO511 - MOBILE TELEPHONE	1,200.00
CEO517 - SUBSCRIPTIONS / PUBLICATIONS	4,000.00
CEO520 - INSURANCE	1,415.00
CEO521 - SOCIAL CLUB CONTRIBUTION	17,500.00
CEO526 - MARKETING STRATEGY	10,000.00
CEO529 - CEO DONATIONS & WAIVERS	9,000.00
CEO531 - LEGAL EXPENSES	20,000.00
CEO542 - INTERNAL ADMINISTRATION ALLOCATIONS	15,142.56
CEO550 - VEHICLE OPERATING EXPENSES	3,914.87
CEO551 - FRINGE BENEFITS TAX	20,075.30
CEO555 - CONSUMABLES	500.00
CEO565 - MINOR ASSET PURCHASES	1,000.00
CEOALL - CEO COSTS ALLOCATED	- 867,430.17
<b>EXECUTIVE SERVICES</b>	-
EXPENDITURE	-
EXE451 - PROCEEDS ON SALE OF ASSETS	- 23,200.00
EXE452 - REALISATION ON SALE OF ASSETS	23,200.00
EXE500 - SALARIES	242,351.54
EXE502 - CONSULTANTS	14,000.00
EXE503 - SUPERANNUATION	27,501.52
EXE504 - WORKERS COMPENSATION	3,092.90
EXE507 - STAFF UNIFORMS	600.00
EXE508 - TRAINING/CONFERENCES	6,000.00
EXE517 - SUBSCRIPTIONS & PUBLICATIONS	513.00
EXE549 - INTERNAL ADMINISTRATION ALLOCATIONS	354,148.19
EXE550 - VEHICLE OPERATING EXPENSES	5,206.55
EXE551 - FRINGE BENEFITS TAX	7,176.39
EXE555 - CONSUMABLES	300.00
EXE560 - MINOR ASSET PURCHASES	1,000.00
EXE600 - COMMUNICATIONS	108,420.00
EXE800 - LOSS ON SALE OF ASSET	1,282.00
EXEALL - EXECUTIVE SERVICES COSTS ALLOCATED	- 771,592.09
<b>MEMBERS OF COUNCIL</b>	<b>2,211,076.20</b>
EXPENDITURE	2,211,076.20
MOC509 - CONFERENCE /TRAINING EXPENSES	100,000.00
MOC512 - COMMUNICATION CHARGES	31,500.00
MOC515 - PRINTING & STATIONERY	5,000.00
MOC517 - SUBSCRIPTIONS / PUBLICATIONS	60,000.00
MOC520 - INSURANCE	32,588.39
MOC525 - COMMUNITY CONSULTATION/PR	65,000.00
MOC526 - SCHOOL BOOK AWARD	600.00
MOC529 - CITIZEN OF THE YEAR	5,000.00
MOC530 - PEEL REGIONAL MEMBERSHIP EXPENSES	46,500.00
MOC531 - LEGAL EXPENSES	10,000.00
MOC540 - ADVERTISING	1,000.00
MOC541 - PHOTOGRAPHS	500.00
MOC549 - INTERNAL ADMINISTRATION ALLOCATIONS	1,325,083.63
MOC555 - CONSUMABLES	1,000.00
MOC560 - MINOR ASSET PURCHASES	1,000.00
MOC602 - CHARGES WRITTEN OFF	4,000.00
MOC610 - MEMBER'S TRAVELLING	35,000.00
MOC611 - ELECTION EXPENSES	74,000.00
MOC616 - CIVIC FUNCTIONS, REFRESHMENTS, AND RECEPTIONS	47,000.00

**SHIRE OF SERPENTINE JARRAHDALE  
2017/18 BUDGET  
CHART OF ACCOUNTS - SUMMARY GL**

<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
MOC617 - SITTING FEES	293,223.00
MOC626 - BUILDING MAINTENANCE - COUNCIL CHAMBERS & EXEC BUILDING	41,900.17
MOC629 - LOAN INTEREST	31,181.00
<b>GENERAL PURPOSE</b>	<b>- 23,451,159.67</b>
<b>GENERAL FINANCING</b>	<b>- 486,500.00</b>
EXPENDITURE	75,000.00
GFI621 - BANK FEES	75,000.00
REVENUE	- 561,500.00
GFI263 - FEES AND CHARGES	- 5,000.00
GFI264 - REIMBURSEMENTS - NON GST	- 20,000.00
GFI265 - REIMBURSEMENTS	- 75,000.00
GFI627 - INTEREST ON MUNICIPAL AND TRUST FUNDS	- 20,000.00
GFI629 - INTEREST ON DEVELOPER CONTRIBUTIONS	- 140,000.00
GFI630 - INTEREST ON INVESTMENTS	- 180,000.00
GFI631 - INT ON INVESTMENTS-RESERVES	- 120,000.00
GFI632 - FEES & CHARGES (NON GST)	- 1,500.00
<b>GENERAL PURPOSE GRANTS</b>	<b>- 1,213,926.00</b>
EXPENDITURE	2,500.00
GPG525 - GRANTS SUBMISSION REVIEW	2,500.00
REVENUE	- 1,216,426.00
GPG142 - GENERAL PURPOSE GRANT - UNTIED	- 811,319.00
GPG143 - UNTIED ROADS GENERAL PURPOSE GRANT	- 405,107.00
<b>RATES</b>	<b>- 21,750,733.67</b>
EXPENDITURE	784,898.33
RAR500 - SALARIES	255,707.76
RAR503 - SUPERANNUATION	28,448.43
RAR504 - WORKERS COMPENSATION INSURANCE	3,954.90
RAR507 - STAFF UNIFORMS	1,000.00
RAR508 - TRAINING	10,000.00
RAR513 - POSTAGE - RATES NOTICES	24,000.00
RAR515 - PRINTING - RATES NOTICES	20,000.00
RAR540 - ADVERTISING	1,000.00
RAR549 - INTERNAL ADMINISTRATION ALLOCATIONS	314,452.24
RAR601 - RATES INCENTIVE PRIZE	2,835.00
RAR602 - RATES WRITTEN OFF	2,000.00
RAR603 - VALUATION EXPENSES	80,000.00
RAR604 - TITLE SEARCHES	1,500.00
RAR605 - RATE COLLECTION EXPENSE	40,000.00
REVENUE	- 22,535,632.00
RAR120 - RATES INCOME	- 20,867,297.00
RAR122 - INTERIM RATING	- 1,100,000.00
RAR131 - RATE EQUIVALENT PAYMENTS	- 10,000.00
RAR136 - INTEREST ON RATES	- 175,000.00
RAR137 - INSTALMENT INTEREST	- 115,000.00
RAR138 - INSTALMENT ADMINISTRATION FEE INTEREST	- 125,000.00
RAR139 - BANK DISHONOUR CHARGES	- 3,000.00
RAR140 - NOTICE OF DISCONTINUANCE REIMB	- 500.00
RAR148 - DEFERRED RATES - INTEREST	- 4,000.00
RAR150 - RATES INCENTIVE PRIZE CONTRIBUTION	- 835.00
RAR257 - SUMMONS COSTS REIMBURSEMENT	- 40,000.00
RAR265 - PROPERTY SEARCH FEE	- 95,000.00
<b>LAW &amp; ORDER</b>	<b>1,974,257.12</b>
<b>COMPLIANCE</b>	<b>674,463.27</b>
EXPENDITURE	693,779.27
DCO451 - PROCEEDS ON SALE OF ASSETS	- 23,200.00
DCO452 - REALISATION ON SALE OF ASSETS	23,200.00
DCO500 - SALARIES	306,095.78
DCO502 - CONSULTANTS	10,000.00
DCO503 - SUPERANNUATION	34,733.45
DCO504 - WORKERS COMPENSATION	4,135.32
DCO507 - STAFF UNIFORMS	800.00
DCO508 - STAFF TRAINING	8,000.00
DCO511 - MOBILE PHONE	800.00



**SHIRE OF SERPENTINE JARRAHDALE**  
**2017/18 BUDGET**  
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<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
DCO530 - LEGAL FEES	40,000.00
DCO549 - INTERNAL ADMINISTRATION ALLOCATIONS	275,637.96
DCO550 - VEHICLE OPERATING EXPENSES	6,279.40
DCO551 - FRINGE BENEFITS TAX	5,997.37
DCO555 - CONSUMABLES	300.00
DCO560 - MINOR ASSET PURCHASES	1,000.00
REVENUE	-
DCO101 - FINES AND PENALTIES	-
DCO105 - PROFIT ON SALE OF ASSET	-
<b>EMERGENCY MANAGEMENT</b>	<b>-</b>
EXPENDITURE	38,220.00
SES001 - MINOR EQUIPMENT	7,070.00
SES002 - MAINT PLANT & EQUIPMENT	3,000.00
SES003 - MAINT VEHICLES & TRAILERS	5,266.00
SES004 - MAINT LAND & BUILDINGS	6,500.00
SES006 - UTILITIES	6,000.00
SES007 - OTHER GOODS & SERVICES	4,000.00
SES008 - INSURANCE	6,384.00
REVENUE	-
SES100 - LOCAL GOVT GRANT SCHEME - SES	-
<b>EMERGENCY SERVICES</b>	<b>862,293.46</b>
EXPENDITURE	1,024,892.46
ESD500 - SALARIES	263,921.51
ESD502 - VCBCO ALLOWANCE	10,000.00
ESD503 - SUPERANNUATION	29,949.11
ESD504 - WORKERS COMPENSATION	3,700.02
ESD508 - STAFF TRAINING	8,000.00
ESD509 - LOCAL EMERGENCY MANAGEMENT COMMITTEE	15,000.00
ESD510 - VOLUNTEER AWARDS AND RECOGNITION	26,000.00
ESD512 - COMMUNICATION CHARGES	4,000.00
ESD515 - PRINTING & STATIONERY	1,000.00
ESD517 - SUBSCRIPTIONS / PUBLICATIONS	1,000.00
ESD520 - INSURANCE	931.41
ESD535 - EQUIPMENT REPAIRS & MAINTENANCE	5,000.00
ESD540 - ADVERTISING	3,000.00
ESD541 - INTERNAL ADMINISTRATION ALLOCATIONS	281,176.53
ESD550 - VEHICLE OPERATING EXPENSES	22,605.17
ESD555 - CONSUMABLES	300.00
ESD636 - BUSH FIRE MITIGATION	50,728.44
ESD637 - FIRE BREAK INSPECTIONS	51,100.00
ESD638 - PROTECTIVE CLOTHING	4,000.00
ESD640 - MAINTAIN FIRE HYDRANTS	10,291.37
ESD641 - MAINTENANCE - STATIC WATER SUPPLY	20,000.00
ESD655 - MINOR ASSET PURCHASES	1,000.00
ESD800 - LOSS ON SALE OF ASSET	1,257.00
ESD898 - Depreciation	176,077.00
ESD999 - FIRE EMERGENCY SHIRE	34,854.90
REVENUE	-
ESD100 - PROFIT ON SALE OF ASSET	-
ESD406 - GRANTS	-
ESD410 - FINES & PENALTIES	-
ESD411 - FINES - OFFENCES AGAINST THE BUSHFIRE ACT	-
<b>RANGERS</b>	<b>431,500.38</b>
EXPENDITURE	529,200.38
RAN500 - SALARIES	214,898.19
RAN503 - SUPERANNUATION	22,682.94
RAN504 - WORKERS COMPENSATION INSURANCE	3,047.07
RAN507 - UNIFORMS	400.00
RAN508 - TRAINING	4,000.00
RAN511 - MOBILE TELEPHONE	2,800.00
RAN520 - INSURANCE	890.77
RAN525 - IMPOUNDING VEHICLES	1,000.00
RAN530 - LEGAL EXPENSES	8,000.00

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<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
RAN540 - ADVERTISING	3,000.00
RAN542 - INTERNAL ADMINISTRATION ALLOCATIONS	239,483.49
RAN550 - VEHICLE OPERATING EXPENSES	14,879.39
RAN555 - CONSUMABLES	300.00
RAN561 - DOG REGISTRATION DISCS	700.00
RAN562 - ANIMAL CONTROL	12,000.00
RAN600 - MINOR ASSET PURCHASES	1,000.00
RAN895 - DEPRECIATION BUILDINGS	118.52
REVENUE	-
RAN101 - DOG REGISTRATIONS	-
RAN102 - CAT REGISTRATIONS	-
RAN103 - KENNEL LICENCES	-
RAN203 - REIMBURSEMENTS	-
RAN205 - IMPOUND FEES	-
RAN210 - FINES & PENALTIES	-
<b>VOLUNTEER FIRE BRIGADE</b>	<b>6,000.00</b>
EXPENDITURE	278,869.00
VFB001 - MINOR EQUIPMENT	31,500.00
VFB002 - MAINTENANCE OF PLANT & EQUIPMENT	21,000.00
VFB003 - MAINT VEHICLES & TRAILERS	106,029.00
VFB004 - MAINT LAND & BUILDINGS	24,500.00
VFB005 - CLOTHING	52,840.00
VFB006 - UTILITIES	37,000.00
VFB626 - EMERGENCY SERVICES CADETS	3,000.00
VFB627 - FAMILY FUN DAY	3,000.00
REVENUE	-
VFB007 - OTHER GOODS	28,000.00
VFB008 - INSURANCE	63,471.00
VFB100 - LOCAL GOVT GRANT SCHEME - BUSFIRE BRIGADE	-
VFB299 - EMERGENCY SERVICES BUSHFIRE CADETS CONTRIBUTIONS	-
VFB300 - FAMILY FUN DAY CONTRIBUTIONS	-
<b>HEALTH</b>	<b>926,816.97</b>
<b>HEALTH INSPECTION AND ADMINISTRATION</b>	<b>917,304.97</b>
EXPENDITURE	1,102,611.97
HIA500 - SALARIES	526,231.24
HIA502 - RELIEF/CONSULTANTS	10,000.00
HIA503 - SUPERANNUATION	58,299.76
HIA504 - INSURANCE-WORKERS COMPENSATION	6,085.56
HIA507 - STAFF UNIFORMS	1,200.00
HIA508 - STAFF TRAINING	12,000.00
HIA511 - MOBILE TELEPHONE	2,400.00
HIA515 - PRINTING & STATIONERY	1,000.00
HIA517 - SUBSCRIPTIONS/PUBLICATIONS	1,750.00
HIA530 - LEGAL EXPENSES	10,000.00
HIA540 - ADVERTISING	4,000.00
HIA542 - INTERNAL ADMINISTRATION ALLOCATIONS	380,431.28
HIA550 - VEHICLE OPERATING EXPENSES	6,897.13
HIA551 - FRINGE BENEFIT TAX	11,017.00
HIA555 - CONSUMABLES	300.00
HIA560 - MINOR ASSET PURCHASES	1,000.00
HIA660 - PUBLIC HEALTH PLAN IMPLEMENTATION AND PROMOTION	15,000.00
HIA661 - FOODSAFE AND HEALTHY CHOICES PROGRAM	5,000.00
HIA664 - PUBLIC HEALTH ACT ADMINISTRATION	20,000.00
HIA665 - HEALTH PROMTION GRANT EXPENSES	30,000.00
REVENUE	-
HIA211 - OFFENSIVE TRADE	-
HIA212 - PET MEAT PROCESSORS	-
HIA213 - STALLHOLDERS FEE	-
HIA214 - REIMBURSEMENTS FOR WORKS REQUIRED UNDER THE HEALTH ACT	-
HIA215 - CARAVAN PARK REGISTRATIONS	-
HIA218 - EATING HOUSES	-
HIA219 - WATER SAMPLING FEE	-
HIA226 - HEALTH ASSESSMENTS	-

**SHIRE OF SERPENTINE JARRAHDALE  
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GL CODE BY BUSINESS UNIT	2017/18 Budget
HIA230 - SEPTIC TANK APPLICATION FEES	- 8,000.00
HIA231 - SEPTIC FEES (ISSUING OF A PERMIT)	- 8,000.00
HIA233 - REIMBURSEMENT FOR HEALTH TECHNICIAN	- 115,000.00
HIA450 - PROFIT ON SALE OF ASSET	- 3,657.00
HIA451 - PROCEEDS ON SALE OF ASSETS	- 23,200.00
HIA452 - REALISATION ON SALE OF ASSETS	23,200.00
<b>MATERNAL &amp; INFANT HEALTH (BYFORD HELATH CENTRE)</b>	<b>9,512.00</b>
EXPENDITURE	9,512.00
INF626 - BUILDING MAINTENANCE - BYFORD MATERNAL & INFANT HEALTH CENTRE	9,512.00
<b>EDUCATION AND WELFARE</b>	<b>20,139.37</b>
<b>BYFORD PRESCHOOL (PARK Road)</b>	<b>13,919.54</b>
EXPENDITURE	13,919.54
BPP626 - BUILDING MAINTENANCE - BYFORD PRESCHOOL	13,919.54
<b>OTHER WELFARE</b>	<b>6,219.83</b>
EXPENDITURE	6,719.83
WEL625 - BUILDING MAINTENANCE - THE HOUSE MUNDIJONG	6,719.83
REVENUE	- 500.00
WEL211 - FAMILY CENTRE CHARGES	- 500.00
<b>COMMUNITY AMMENITIES</b>	<b>5,360,621.14</b>
<b>DEVELOPER CONTRIBUTIONS</b>	<b>349,856.74</b>
EXPENDITURE	349,856.74
DCP525 - BYFORD DEVELOPERS CONTRIBUTION	104,564.34
DCP526 - MUNDIJONG WHITBY DEVELOPER CONTRIBUTION	53,550.04
DCP528 - WEST MUNIDJONG INDUSTRIAL AREA	50,000.00
DCP530 - LEGAL EXPENSES	10,000.00
DCP542 - INTERNAL ADMINISTRATION ALLOCATIONS	131,742.36
<b>DRAINAGE</b>	<b>1,270,938.81</b>
EXPENDITURE	1,270,938.81
DRA792 - DRAINAGE MAINTENANCE	997,464.81
DRA892 - DRAINAGE DEPRECIATION	273,474.00
<b>ENVIRONMENT</b>	<b>869,699.96</b>
EXPENDITURE	869,699.96
ENV451 - PROCEEDS ON SALE OF ASSET	- 20,000.00
ENV452 - REALISATION ON SALE OF ASSET	20,000.00
ENV500 - SALARIES	260,354.41
ENV503 - SUPERANNUATION	28,998.73
ENV504 - INSURANCE-WORKERS COMP	4,604.98
ENV507 - STAFF UNIFORMS	1,000.00
ENV508 - STAFF TRAINING	10,000.00
ENV515 - PRINTING & STATIONERY	500.00
ENV517 - SUBSCRIPTIONS	2,100.00
ENV525 - COMMUNITY ENVIRON AWARENESS	2,000.00
ENV540 - ADVERTISING	500.00
ENV542 - INTERNAL ADMINISTRATION ALLOCATIONS	280,788.39
ENV550 - VEHICLE OPERATING EXPENSES	6,631.93
ENV551 - FRINGE BENEFIT TAX	6,083.33
ENV555 - CONSUMABLES	300.00
ENV650 - MINOR ASSET PURCHASES	1,000.00
ENV702 - RESERVE MANAGEMENT PLANNING	1,500.00
ENV703 - SWITCH YOUR THINKING PROJECT	38,000.00
ENV800 - LOSS ON SALE OF ASSET	2,981.00
ENV895 - DEPRECIATION BUILDINGS	424.75
MPG730 - Landcare (Meeting Place) Gardens Maintenance	12,387.54
MPP626 - BUILDING MAINTENANCE - LANDCARE BUILDING (MEETING PLACE)	9,544.90
NHT505 - LANDCARE IN KIND COSTS	200,000.00
<b>OTHER COMMUNITY AMMENITIES</b>	<b>151,806.41</b>
EXPENDITURE	180,806.41
BPC625 - BUILDING MAINTENANCE - BYFORD PUBLIC TOILET	16,022.12
CEM500 - CEMETERY SALARIES	46,991.09
CEM503 - CEMETERY SUPERANNUATION	5,332.20
CEM504 - WORKERS COMP INSURANCE	652.94
CEM625 - Jarrahdale Cemetery	17,871.66
CEM625 - Serpentine Cemetery	25,592.09

**SHIRE OF SERPENTINE JARRAHDALE  
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<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
COM895 - DEPRECIATION BUILDINGS	10,365.85
JPC625 - BUILDING MAINTENANCE - JARRAHDALE PUBLIC TOILET (NEXT TO BRUNO GIANATTI HALL)	7,321.00
MPC625 - BUILDING MAINTENANCE - MUNDIJONG PUBLIC TOILET	11,669.87
MPT625 - BUILDING MAINTENANCE - MUNDIJONG RAILWAY PARK (LINEAR PARK) PUBLIC TOILETS - NEW	16,290.07
MSH625 - BUILDING MAINTENANCE - MUNDIJONG SCOUT HALL	1,046.03
TOS625 - BUILDING MAINTENANCE - SERPENTINE PUBLIC TOILET	8,664.22
WES625 - BUILDING MAINTENANCE - MUNDIJONG RAIL STATION	3,388.60
WFT625 - BUILDING MAINTENANCE - WHITBY FALLS TOILET	9,598.67
REVENUE	-
CEM180 - Undertaker Licences	-
CEM181 - Serpentine Cemetery Fees	-
CEM185 - Jarrah Cemetery Fees	-
<b>OTHER SANITATION</b>	<b>176,231.36</b>
EXPENDITURE	176,231.36
OTS686 - LITTER CONTROL - ROADSIDE	168,231.36
OTS688 - PURCHASE /RPR STREET BINS	8,000.00
<b>STRATEGIC PLANNING</b>	<b>958,952.11</b>
EXPENDITURE	976,611.11
STP451 - PROCEEDS ON SALE OF ASSETS	-
STP452 - REALISATION ON SALE OF ASSETS	25,800.00
STP500 - SALARIES	341,301.71
STP503 - SUPERANNUATION	37,593.63
STP504 - WORKERS COMPENSATION INSURANCE	4,352.96
STP507 - STAFF UNIFORMS	800.00
STP508 - STAFF TRAINING	8,000.00
STP511 - MOBILE TELEPHONE	1,000.00
STP525 - Planning Projects	250,000.00
STP540 - ADVERTISING & PROMOTIONS	5,000.00
STP542 - INTERNAL ADMINISTRATION ALLOCATIONS	304,792.33
STP550 - VEHICLE OPERATING EXPENSES	5,697.12
STP551 - FRINGE BENEFITS EXPENSE	9,501.36
STP555 - CONSUMABLES	300.00
STP560 - MINOR ASSET PURCHASES	1,000.00
STP800 - LOSS ON SALE OF ASSET	7,272.00
REVENUE	-
TPL100 - PROFIT ON SALE OF ASSET	-
TPL174 - SCHEME AMENDMENTS	-
<b>TOWN PLANNING</b>	<b>1,548,135.75</b>
EXPENDITURE	1,785,135.75
TPL451 - PROCEEDS ON SALE OF ASSETS	-
TPL452 - REALISATION ON SALE OF ASSETS	23,200.00
TPL507 - STAFF UNIFORMS	2,000.00
TPL508 - STAFF TRAINING EXPENSES	20,000.00
TPL511 - TOWN PLANNING MOBILE PHONE	1,200.00
TPL515 - PRINTING & STATIONERY	1,500.00
TPL517 - SUBSCRIPTIONS/PUBLICATIONS	3,000.00
TPL530 - LEGAL EXPENSES	170,000.00
TPL542 - INTERNAL ADMINISTRATION ALLOCATIONS	539,796.38
TPL550 - VEHICLE OPERATING EXPENSES	8,258.42
TPL551 - FRINGE BENEFITS TAX	11,740.23
TPL555 - CONSUMABLES	300.00
TPL560 - MINOR ASSET PURCHASES	1,000.00
TPP500 - SALARIES	856,764.44
TPP502 - CONSULTANCY - PLANNING	50,000.00
TPP503 - SUPERANNUATION	97,266.63
TPP504 - WORKERS COMPENSATION	10,309.65
TPP540 - ADVERTISING & PROMOTIONS	12,000.00
REVENUE	-
TPL175 - SUBDIVISION FEES	-
TPL176 - STRUCTURE PLAN FEES	-
TPL178 - DEVELOPMENT APPLICATION FEE	-
<b>WASTE</b>	<b>35,000.00</b>
EXPENDITURE	4,974,153.61

**SHIRE OF SERPENTINE JARRAHDALE**  
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<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
WAS500 - SALARIES	74,818.95
WAS503 - SUPERANNUATION	8,508.34
WAS504 - WORKERS COMP INSURANCE	979.42
WAS515 - PRINTING & STATIONERY	12,000.00
WAS520 - INSURANCE	3,532.63
WAS535 - ADVERTISING	2,500.00
WAS542 - INTERNAL ADMINISTRATION ALLOCATIONS	196,491.39
WAS675 - DOMESTIC REFUSE COLLECTION	3,900,345.00
WAS676 - RIVERS REGIONAL COUNCIL MEMBERSHIP	31,000.00
WAS681 - BIN REPAIRS	8,151.00
WAS682 - BIN REPLACEMENTS	165,000.00
WAS684 - WASTE REMOVAL	4,291.37
WAS686 - WASTE STRATEGY	65,000.00
WAS750 - Green Waste	178,324.00
WAS751 - Bulk Waste	319,523.00
WAS898 - DEPRECIATION PLANT & EQUIP	3,688.51
REVENUE	-
WAS146 - CHARGES-REFUSE DISPOSAL	-
WAS149 - BIN ESTABLISHMENT FEE	-
<b>RECREATION &amp; CULTURE</b>	<b>7,574,680.28</b>
<b>BUILDINGS ON RESERVES</b>	<b>473,711.40</b>
EXPENDITURE	490,431.40
BCO625 - BUILDING MAINTENANCE - BYFORD CENTRAL OVAL BUILDING	12,062.39
BKR625 - BUILDING MAINTENANCE - BYFORD KIOSK LOWER OVAL	12,565.39
BOR500 - SALARIES	41,161.33
BOR503 - SUPERANNUATION	4,670.68
BOR504 - WORKERS COMP INSURANCE	544.12
BOR520 - INSURANCE	3,308.58
BOR895 - DEPRECIATION BUILDINGS	266,078.33
BPS625 - BUILDING MAINTENANCE - BRIGGS PARK STORAGE & ABLUTION	2,767.32
BRC625 - BUILDING MAINTENANCE - BRICKWOOD RESERVE COTTAGE	2,261.90
BSH625 - BUILDING MAINTENANCE - BYFORD SCOUT HALL (OLD RIFLE RANGE)	2,849.80
BTP625 - BUILDING MAINTENANCE - BYFORD TENNIS PAVILION	6,435.24
BYC625 - BUILDING MAINTENANCE - BYFORD CHANGEROOMS	11,101.77
CPS625 - BUILDING MAINTENANCE - ERIC SENIOR PAVILLION	20,710.14
GCS625 - BUILDING MAINTENANCE - SERPENTINE GOLF CLUB	12,042.90
GRA625 - GRAFITTI AND VANDALISM	4,348.02
IEP625 - BUILDING MAINTENANCE - IVAN ELLIOTT PAVILION	5,646.16
JOT625 - BUILDING MAINTENANCE - JARRAHDALE OVAL TOILETS	7,350.17
JTP625 - BUILDING MAINTENANCE - JARRAHDALE TENNIS PAVILION	6,595.36
KAL625 - BUILDING MAINTENANCE - KALIMNA COMMUNITY FACILITY	8,513.73
MFC625 - BUILDING MAINTENANCE - MUNDIJONG ATWELL PAVILION	16,874.07
MNC625 - BUILDING MAINTENANCE - MUNDIJONG NETBALL CHANGEROOMS	5,692.00
MUT625 - BUILDING MAINTENANCE - MUNDIJONG TOILETS (FOOTBALL GROUND)	2,050.46
SSJ625 - BUILDING MAINTENANCE - SERPENTINE ST JOHN AMBULANCE BUILDING	8,257.60
TIS625 - BUILDING MAINTENANCE - SERPENTINE PONY CLUB TOILETS	12,794.00
TPS625 - BUILDING MAINTENANCE - SERPENTINE TENNIS PAVILION	2,249.18
TTS625 - BUILDING MAINTENANCE - SERPENTINE TENNIS TOILETS	11,500.77
REVENUE	-
BOR101 - CONTRIBUTIONS	-
BOR110 - LEASES	-
ESP100 - ERIC SENIOR PAVILLION	-
SSJ100 - SERPENTINE ST JOHN AMBULANCE BUILDING	-
<b>COMMUNITY SERVICES</b>	<b>1,807,190.04</b>
EXPENDITURE	1,920,190.04
CDO500 - SALARIES	557,709.09
CDO503 - SUPERANNUATION	56,068.22
CDO504 - WORKERS COMPENSATION INSURANCE	6,838.73
CDO507 - STAFF UNIFORMS	1,400.00
CDO508 - TRAINING	14,000.00
CDO515 - PRINTING & STATIONERY	1,000.00
CDO517 - SUBSCRIPTIONS / PUBLICATIONS	1,000.00
CDO522 - DISABILITY ACCESS AND INCLUSION PLAN	20,000.00

**SHIRE OF SERPENTINE JARRAHDALE**  
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<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
CDO528 - COMMUNITY FUNDING	289,000.00
CDO542 - INTERNAL ADMINISTRATION ALLOCATIONS	667,643.62
CDO550 - VEHICLE OPERATING EXPENSES	4,980.80
CDO551 - FRINGE BENEFITS TAX	7,011.01
CDO555 - CONSUMABLES	300.00
CDO571 - COMMUNITY EDUCATION AND PROMOTION	10,000.00
CDO572 - COMMUNITY PLANNING & ENGAGEMENT	273,000.00
CDO607 - YOUTH SERVICES	7,500.00
CDO665 - MINOR ASSET PURCHASES	1,000.00
CDO850 - LOSS ON SALE OF ASSET	1,574.00
CDO895 - DEPRECIATION BUILDINGS	164.56
REVENUE	-
CDO101 - GRANTS	83,000.00
CDO105 - CONTRIBUTIONS	30,000.00
CDO451 - PROCEEDS ON SALE OF ASSETS	23,200.00
CDO452 - REALISATION ON SALE OF ASSETS	23,200.00
<b>LIBRARY</b>	<b>999,276.21</b>
EXPENDITURE	1,001,176.21
LIB451 - PROCEEDS ON SALE OF ASSETS	-
LIB452 - REALISATION ON SALE OF ASSETS	23,200.00
LIB500 - SALARIES	431,081.72
LIB502 - CONSULTANTS	5,000.00
LIB503 - SUPERANNUATION	46,448.94
LIB504 - INSURANCE-WORKERS COMP	5,756.22
LIB507 - STAFF UNIFORMS	1,800.00
LIB508 - TRAINING & CONFERENCES	18,000.00
LIB513 - INTER LIBRARY TRANSFERS (COURIERS)	8,065.00
LIB515 - PRINTING & STATIONERY	3,250.00
LIB517 - SUBSCRIPTIONS/PUBLICATIONS	2,810.00
LIB518 - PHOTOCOPIER LEASE CHARGES - LIBRARY	3,707.00
LIB525 - LIBRARY MANAGEMENT SYSTEM LEASE COSTS	31,000.00
LIB535 - OFFICE EQUIPMENT MAINTENANCE /REPAIRS	1,000.00
LIB540 - MARKETING AND PROMOTION	7,050.00
LIB549 - INTERNAL ADMINISTRATION ALLOCATIONS	355,142.12
LIB550 - VEHICLE OPERATING EXPENSES	3,728.12
LIB551 - FRINGE BENEFITS TAX	7,011.01
LIB555 - CONSUMABLES	300.00
LIB560 - MINOR ASSET PURCHASES	5,000.00
LIB626 - BUILDING MAINTENANCE - LIBRARY BUILDING	33,114.07
LIB627 - MEMBERSHIPS	750.00
LIB770 - LOST & DAMAGED BOOKS	2,000.00
LIB771 - PURCHASE BOOKS/VIDEOS	5,000.00
LIB772 - COMMUNITY OUTREACH/LIBRARY PROGRAMS	22,850.00
LIB800 - LOSS ON SALE OF ASSET	1,312.00
REVENUE	-
LIB101 - PHOTOCOPYING CHARGE	1,500.00
LIB105 - SALE OF LIBRARY BAGS	100.00
LIB230 - LOST & DAMAGED BOOKS	300.00
<b>OTHER CULTURE</b>	<b>254,865.04</b>
EXPENDITURE	307,610.66
HMM627 - BUILDING MAINTENANCE - HUGH MANNING MUSEUM	11,115.85
HSC625 - BUILDING MAINTENANCE - HOPELAND SCHOOL	4,573.08
OSC625 - BUILDING MAINTENANCE - OLD SERPENTINE SCHOOL	2,361.71
OTC600 - EVENTS	265,000.00
SRA625 - BUILDING MAINTENANCE - SERPENTINE RAIL STATION	1,121.87
TEL525 - BUILDING MAINTENANCE - MUNDIJONG TELECENTRE	23,438.15
REVENUE	-
OTC200 - Grants	50,000.00
TEL100 - TELECENTRE REIMBURSEMENTS	2,745.62
<b>OTHER SPORT &amp; RECREATION</b>	<b>1,266,498.77</b>
EXPENDITURE	1,479,198.62
OSR500 - SALARIES	33,474.13
OSR503 - SUPERANNUATION	3,798.39

**SHIRE OF SERPENTINE JARRAHDALE**  
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<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
OSR504 - WORKERS COMPENSATION	435.30
OSR604 - SJ REC CENTRE MANAGEMENT	124,404.00
OSR605 - SJ REC CENTRE YOUTH SERVICES MANAGEMENT	266,290.00
OSR607 - REC CENTRE GYM EQUIPMENT LEASE	86,868.00
OSR625 - BUILDING MAINTENANCE - SJ REC CENTRE	193,781.77
OSR628 - LOAN INTEREST	31,742.14
RES730 - SPORTS RESERVE MAINTENANCE	625,252.79
SPO625 - SPORTS FACILITIES MAINTENANCE	113,152.10
REVENUE	-
OSR101 - CONTRIBUTIONS	-
OSR102 - SJ REC CENTRE REIMBURSEMENTS	-
OSR105 - FACILITY HIRE	-
OSR404 - GRANT REVENUE	-
<b>PARKS &amp; GARDENS</b>	<b>2,529,134.01</b>
EXPENDITURE	2,529,134.01
GDN555 - MINOR TOOLS & EQUIPMENT	15,000.00
GDN730 - PARKS & RESERVES MAINTENANCE	2,235,299.80
TPG896 - DEPRECIATION	278,834.21
<b>PUBLIC HALLS</b>	<b>244,004.82</b>
EXPENDITURE	282,504.82
BGH625 - BUILDING MAINTENANCE - BRUNO GIANATTI HALL	20,747.15
BPH625 - BUILDING MAINTENANCE - BRIGGS PARK PAVILION	30,954.05
BYH625 - BUILDING MAINTENANCE - BYFORD HALL	26,702.14
CCH625 - BUILDING MAINTENANCE - CARDUP COMMUNITY HALL	4,836.07
CKH625 - BUILDING MAINTENANCE - CLEM KENTISH HALL	28,617.43
HAL500 - SALARIES	38,474.13
HAL503 - SUPERANNUATION	3,798.39
HAL504 - WORKERS COMP INSURANCE	435.30
HAL895 - DEPRECIATION BUILDINGS	67,219.20
MUH625 - BUILDING MAINTENANCE - CIVIC CENTRE	31,274.00
MUP625 - BUILDING MAINTENANCE - MUNDIJONG PAVILION	22,683.44
OAK625 - BUILDING MAINTENANCE - OAKFORD COMMUNITY CENTRE	6,763.51
REVENUE	-
BGH100 - BRUNO GIANATTI HALL	-
BPH100 - BRIGGS PARK HALL	-
BYH100 - BYFORD HALL	-
CKH100 - CLEM KENTISH HALL	-
MUP100 - MUNDIJONG PAVILION	-
OAK100 - OAKFORD COMMUNITY CENTRE	-
<b>TRANSPORT</b>	<b>426,948.15</b>
<b>ENGINEERING DESIGN</b>	<b>1,235,174.68</b>
EXPENDITURE	1,242,873.68
EDT451 - PROCEEDS ON SALE OF ASSETS	-
EDT452 - REALISATION ON SALE OF ASSETS	54,600.00
EDT500 - SALARIES	582,731.27
EDT503 - SUPERANNUATION	66,154.28
EDT504 - WORKERS COMPENSATION	7,305.53
EDT507 - STAFF UNIFORMS	1,600.00
EDT508 - STAFF TRAINING	16,000.00
EDT511 - MOBILE TELEPHONE	480.00
EDT515 - PRINTING & STATIONERY	1,000.00
EDT517 - SUBSCRIPTIONS/PUBLICATIONS	2,000.00
EDT525 - CONSULTANTS	200,000.00
EDT530 - LEGAL EXPENSES	5,000.00
EDT535 - EQUIPMENT REPAIRS & MAINT	500.00
EDT549 - INTERNAL ADMINISTRATION ALLOCATIONS	437,902.98
EDT550 - VEHICLE OPERATING EXPENSES	8,069.48
EDT551 - FRINGE BENEFITS TAX	3,830.13
EDT555 - CONSUMABLES	300.00
EDT600 - ADVERTISING	2,000.00
EDT602 - ROAD SURVEY	58,000.00
EDTDES - ENGINEERING DESIGN ALLOCATION	-
REVENUE	-

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<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
EDT100 - PROFIT ON SALE OF ASSET	-
<b>ENGINEERING SUBDIVISIONS</b>	<b>7,699.00</b>
<b>EXPENDITURE</b>	<b>823,622.69</b>
ESD404 - PROCEEDS ON SALE OF ASSETS	997,122.69
ESD452 - REALISATION ON SALE OF ASSETS	-
EST451 - PROCEEDS ON SALE OF ASSETS	50,100.00
EST452 - REALISATION ON SALE OF ASSETS	-
EST500 - SALARIES	23,200.00
EST503 - SUPERANNUATION	23,200.00
EST504 - WORKERS COMPENSATION	502,386.91
EST507 - STAFF UNIFORMS	57,036.58
EST508 - STAFF TRAINING	5,930.91
EST511 - MOBILE TELEPHONE	1,000.00
EST515 - PRINTING & STATIONARY	12,200.00
EST517 - SUBSCRIPTIONS/PUBLICATIONS	360.00
EST530 - LEGAL EXPENSES	1,000.00
EST542 - INTERNAL ADMINISTRATION ALLOCATIONS	2,000.00
EST550 - VEHICLE OPERATING EXPENSES	10,000.00
EST551 - FRINGE BENEFITS TAX	378,421.92
EST555 - CONSUMABLES	9,252.16
EST560 - MINOR ASSET PURCHASES	7,179.22
EST606 - RURAL STREET NUMBERING	300.00
EST800 - LOSS ON SALE OF ASSET	1,000.00
<b>REVENUE</b>	<b>173,500.00</b>
EST112 - EARLY SUBDIVISION CLEARANCE FEE	-
EST113 - SUPERVISION FEES	-
EST114 - SMALL SUBDIVISION FEE	-
EST115 - WATER SENSITIVE URBAN DESIGN	-
EST117 - DUST MANAGEMENT PLANS	-
EST118 - LANDSCAPE DESIGN	-
EST121 - ENGINEERING CONSTRUCTION DRAWINGS	-
<b>MAINTENANCE OF ROADS</b>	<b>-</b>
<b>EXPENDITURE</b>	<b>1,631,849.22</b>
COR700 - Interest on Loans	6,161,907.78
COR780 - CROSSOVER CONTRIBUTIONS	55,238.48
MOR555 - MINOR TOOLS & EQUIPMENT	15,000.00
MOR625 - BUILDING MAINTENANCE - DEPOT BUILDING	15,000.00
MOR730 - MAINTENANCE OF ROADS	2,805.00
MOR806 - BRIDGE MAINTENANCE	2,277,468.93
MOR890 - DEPRECIATION ROADS	17,822.48
MOR891 - DEPRECIATION FOOTPATHS	3,597,012.32
MOR898 - DEPRECIATION EQUIPMENT	178,858.90
<b>REVENUE</b>	<b>-</b>
CDA100 - MAIN ROADS WA	7,793,757.00
CDA101 - FEDERAL ROADS TO RECOVERY	-
CDA102 - BLACKSPOT FUNDING GRANT	-
CDA104 - GRANT - FOOTPATHS	-
CDA105 - GRANT	-
CDA110 - INSPECTION FEES	-
MOR126 - STREET LIGHT SUBSIDY	-
MOR303 - DIRECT GRANTS	-
MOR320 - MRWA MAINTENANCE CONTRIBUTION	-
<b>ECONOMIC SERVICES</b>	<b>1,934,975.18</b>
<b>BUILDING SERVICES</b>	<b>525,471.81</b>
<b>EXPENDITURE</b>	<b>1,135,441.81</b>
BUI450 - PROFIT ON SALE OF ASSET	-
BUI451 - PROCEEDS ON SALE OF ASSETS	-
BUI452 - REALISATION ON SALE OF ASSETS	-
BUI500 - SALARIES-	-
BUI502 - CONSULTANTS	-
BUI503 - SUPERANNUATION	-
BUI504 - INSURANCE-WORKERS COMPENSATION	-
BUI507 - STAFF UNIFORMS	-



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BUI508 - STAFF TRAINING	16,000.00
BUI511 - MOBILE TELEPHONE	1,500.00
BUI515 - PRINTING & STATIONERY	2,000.00
BUI517 - SUBSCRIPTIONS / PUBLICATIONS	4,000.00
BUI530 - LEGAL EXPENSES	10,000.00
BUI542 - INTERNAL ADMINISTRATION ALLOCATIONS	449,600.49
BUI550 - VEHICLE OPERATING EXPENSES	9,047.20
BUI551 - FRINGE BENEFITS TAX	1,994.07
BUI555 - CONSUMABLES	300.00
BUI560 - MINOR ASSET PURCHASES	1,000.00
REVENUE	-
BUI356 - BUILDING PERMITS	-
BUI361 - OCCUPANCY PERMIT	-
BUI365 - STORMWATER MANAGEMENT INSPECTION FEES	-
BUI366 - COMMISSION - BCITF & BRB	-
BUI373 - BUILDING ARCHIVE SEARCH FEES	-
BUI375 - SWIMMING POOL INSPECTIONS	-
BUI376 - VERGE PERMIT FEE	-
<b>ECONOMIC DEVELOPMENT</b>	<b>568,871.19</b>
EXPENDITURE	568,871.19
ECD500 - SALARIES	130,888.30
ECD503 - SUPERANNUATION	14,852.22
ECD504 - WORKERS COMPENSATION	1,088.24
ECD507 - STAFF UNIFORMS	200.00
ECD508 - STAFF TRAINING	2,000.00
ECD511 - MOBILE PHONE	480.00
ECD517 - Subscriptions	2,500.00
ECD525 - ECONOMIC DEVELOPMENT MARKETING	60,000.00
ECD530 - ECONOMIC DEVELOPMENT COMMITTEE	100,000.00
ECD542 - INTERNAL ADMINISTRATION ALLOCATIONS	241,148.11
ECD550 - VEHICLE OPERATING EXPENSES	7,877.09
ECD551 - FRINGE BENEFITS TAX	7,837.22
<b>OTHER ECONOMIC SERVICES</b>	<b>-</b>
EXPENDITURE	76,332.73
BUS700 - COMMUNITY BUS	8,784.83
OES700 - GRAVEL PIT	62,300.00
OES701 - BUILDING MAINTENANCE - MUNDIJONG SALE YARDS	5,247.90
REVENUE	-
BUS100 - COMMUNITY BUS	-
EIF100 - EXTRACTIVE INDUSTRY FEES	-
OES100 - SALEYARD LEASE	-
<b>PUBLIC UTILITY SERVICES</b>	<b>634,045.99</b>
EXPENDITURE	700,745.99
COM600 - JARRAHDALE COMMUNICATIONS TOWER	43,745.99
PUS786 - NEW STREET LIGHTING	33,000.00
PUS787 - LIGHTING OF STREETS	624,000.00
REVENUE	-
JCM100 - Jarrahdale Communications Tower	-
MCT100 - MONOPOLE COMMUNICATIONS TOWER, L778 KARNUP ROAD, SERPENTINE MUN	-
<b>RURAL SERVICES</b>	<b>199,888.25</b>
EXPENDITURE	199,888.25
NNW730 - WEED CONTROL	60,000.00
NNW731 - DIEBACK CONTROL	15,000.00
NNW732 - NATURAL AREA MANAGEMENT	7,000.00
NNW734 - PHBG CONTRIBUTION - COTTONBUSH SPRAYING	20,000.00
WSO500 - SALARIES	45,643.07
WSO503 - SUPERANNUATION WEED STRATEGY	5,179.23
WSO504 - WORKERS COMPENSATION INSURANCE	652.94
WSO542 - INTERNAL ADMINISTRATION ALLOCATIONS	40,413.00
WSO730 - FREE VERGE PLANTS	6,000.00
<b>TOURISM AND AREA PROMOTION</b>	<b>38,365.22</b>
EXPENDITURE	38,365.22
JPO625 - BUILDING MAINTENANCE - OLD JARRAHDALE POST OFFICE	5,865.22

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TAP513 - PEEL TOURISM MARKETING	2,500.00
TAP515 - JARRAHDALE RV PARKING BAY MAINTENANCE	5,000.00
TAP520 - VISITORS CENTRE - INVESTIGATION	25,000.00
<b>OTHER SERVICES</b>	<b>- 49,715.49</b>
<b>ADMINISTRATION</b>	<b>-</b>
EXPENDITURE	-
ADM510 - TELEPHONE	168,000.00
ADM513 - POSTAGE	25,000.00
ADM515 - STATIONERY	28,000.00
ADM518 - PHOTOCOPIERS	48,857.80
ADM520 - INSURANCE	22,533.21
ADM536 - EQUIPMENT LEASING	2,535.00
ADM555 - CONSUMABLES	15,000.00
ADM626 - BUILDING MAINTENANCE - ADMINISTRATION BUILDING	187,600.09
ADM730 - ADMINISTRATION BUILDING - GROUNDS MAINTENANCE	66,574.03
ADMALL - LESS ALLOCATED	- 564,100.13
<b>CORPORATE SERVICES</b>	<b>-</b>
EXPENDITURE	20,000.00
CCS500 - SALARIES	513,639.38
CCS502 - CONSULTANTS	80,000.00
CCS503 - SUPERANNUATION	56,014.49
CCS504 - INSURANCE-WORKERS COMPENSATION	6,271.70
CCS507 - STAFF UNIFORMS	1,200.00
CCS508 - TRAINING	22,000.00
CCS517 - SUBSCRIPTIONS	1,500.00
CCS525 - ADVERTISING	7,000.00
CCS530 - LEGAL FEES	40,000.00
CCS542 - INTERNAL ADMINISTRATION ALLOCATIONS	276,843.98
CCS550 - VEHICLE OPERATING EXPENSES	4,925.77
CCS551 - FRINGE BENEFITS TAX	7,721.71
CCS555 - CONSUMABLES	300.00
CCS560 - MINOR ASSET PURCHASES	1,000.00
CCSALL - LESS ALLOCATED	- 998,417.04
REVENUE	- 20,000.00
CCS100 - RECOVERY OF COLLECTION CHARGES	- 20,000.00
<b>CUSTOMER RELATIONS</b>	<b>-</b>
EXPENDITURE	-
CRE500 - SALARIES	223,575.33
CRE503 - SUPERANNUATION	21,601.24
CRE504 - WORKERS COMPENSATION INSURANCE	3,264.72
CRE507 - STAFF UNIFORMS	2,000.00
CRE508 - STAFF TRAINING	8,000.00
CRE549 - INTERNAL ADMINISTRATION ALLOCATIONS	96,529.44
CRE555 - CONSUMABLES	300.00
CRE560 - MINOR ASSET PURCHASES	1,000.00
CREALL - LESS ALLOCATED	- 356,270.73
<b>DIRECTOR OF CORPORATE AND COMMUNITY</b>	<b>-</b>
EXPENDITURE	-
DCS500 - SALARIES	250,646.02
DCS502 - CONSULTING FEES	50,000.00
DCS503 - SUPERANNUATION	28,382.05
DCS504 - WORKERS COMPENSATION INSURANCE	2,176.48
DCS507 - STAFF UNIFORMS	400.00
DCS508 - TRAINING/CONFERENCES	11,000.00
DCS511 - MOBILE TELEPHONE	840.00
DCS517 - SUBSCRIPTIONS / PUBLICATIONS	2,000.00
DCS520 - INSURANCE	1,415.00
DCS540 - ADVERTISING	1,000.00
DCS542 - INTERNAL ADMINISTRATION ALLOCATIONS	96,838.06
DCS550 - VEHICLE OPERATING EXPENSES	6,906.52
DCS551 - FRINGE BENEFIT TAX	3,629.65
DCS555 - CONSUMABLES	300.00
DCS560 - MINOR ASSET PURCHASES	1,000.00

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DCSALL - LESS ALLOCATED	-
<b>DIRECTOR OF ENGINEERING</b>	-
EXPENDITURE	-
DAS500 - SALARIES	265,988.63
DAS503 - SUPERANNUATION	28,816.71
DAS504 - WORKERS COMPENSATION INSURANCE	2,176.48
DAS507 - STAFF UNIFORMS	400.00
DAS508 - TRAINING/CONFERENCES	12,000.00
DAS511 - MOBILE TELEPHONE	1,000.00
DAS517 - SUBSCRIPTIONS	2,000.00
DAS520 - INSURANCE	1,415.00
DAS549 - INTERNAL ADMINISTRATION ALLOCATIONS	96,838.06
DAS550 - VEHICLE OPERATING EXPENSES	2,479.02
DAS551 - FRINGE BENEFIT TAX	6,449.01
DAS555 - CONSUMABLES	300.00
DAS560 - MINOR ASSET PURCHASES	1,000.00
DASALL - LESS ALLOCATED	-
<b>DIRECTOR OF PLANNING</b>	-
EXPENDITURE	-
PRS500 - SALARIES	253,780.81
PRS503 - SUPERANNUATION	28,816.71
PRS504 - WORKERS COMPENSATION	2,176.48
PRS507 - STAFF UNIFORMS	400.00
PRS508 - TRAINING	12,000.00
PRS511 - MOBILE TELEPHONE	480.00
PRS517 - SUBSCRIPTIONS	2,800.00
PRS520 - INSURANCE	1,415.00
PRS549 - INTERNAL ADMINISTRATION ALLOCATIONS	96,838.06
PRS555 - CONSUMABLES	300.00
PRS560 - MINOR ASSET PURCHASES	1,000.00
PRSALL - LESS ALLOCATED	-
<b>FINANCE</b>	-
EXPENDITURE	-
FIN500 - SALARIES	687,465.38
FIN502 - CONSULTANTS	38,000.00
FIN503 - SUPERANNUATION	76,905.46
FIN504 - INSURANCE - WORKERS COMP	8,439.59
FIN507 - UNIFORMS	1,800.00
FIN508 - TRAINING	18,000.00
FIN517 - SUBSCRIPTIONS	5,000.00
FIN542 - INTERNAL ADMINISTRATION ALLOCATIONS	437,862.85
FIN555 - CONSUMABLES	300.00
FIN560 - MINOR ASSET PURCHASES	1,000.00
FIN620 - AUDIT FEES	21,400.00
FINALL - FINANCE COSTS ALLOCATED	-
<b>HUMAN RESOURCES</b>	-
EXPENDITURE	-
OGC451 - PROCEEDS ON SALE OF ASSETS	-
OGC452 - REALISATION ON SALE OF ASSETS	23,200.00
OGC500 - SALARIES	390,729.54
OGC503 - SUPERANNUATION	44,338.64
OGC504 - WORKERS COMPENSATION INSURANCE	4,567.75
OGC505 - STAFF EMPLOYMENT EXPENSES	80,200.00
OGC506 - MEDICAL EXAMINATIONS	6,000.00
OGC507 - STAFF UNIFORMS	1,000.00
OGC508 - STAFF TRAINING	26,400.00
OGC509 - ORGANISATION DEVELOPMENT	100,000.00
OGC511 - MOBILE PHONE	492.00
OGC517 - SUBSCRIPTIONS/PUBLICATIONS	1,000.00
OGC518 - EMPLOYEE ASSISTANCE PROGRAM	20,000.00
OGC519 - OCCUPATIONAL HEALTH	16,050.00
OGC521 - HEALTH & WELL BEING	15,000.00
OGC522 - DRUG & ALCOHOL TESTINH	17,000.00

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OGC523 - OSH TRAINING	25,000.00
OGC524 - SYSTEMS MANAGEMENT	15,000.00
OGC525 - STAFF RECOGNITION	18,000.00
OGC549 - INTERNAL ADMINISTRATION ALLOCATIONS	190,356.43
OGC550 - VEHICLE OPERATING EXPENSES	4,650.35
OGC551 - FRINGE BENEFITS TAX	12,689.84
OGC800 - LOSS ON SALE OF ASSET	6,055.00
OGCALL - LESS ALLOCATED	-
<b>OGCALL - LESS ALLOCATED</b>	<b>994,529.55</b>
<b>INFORMATION SERVICES/RECORDS</b>	<b>-</b>
EXPENDITURE	-
ISR500 - Salaries	270,147.96
ISR502 - Consultants	20,000.00
ISR503 - Superannuation	30,654.36
ISR504 - Workers Compensation	4,352.96
ISR507 - Staff Uniforms	800.00
ISR508 - Staff Training	8,000.00
ISR515 - Printing & Stationery	400.00
ISR517 - Subscriptions & Publications	700.00
ISR542 - INTERNAL ADMINISTRATION ALLOCATIONS	126,804.06
ISR555 - Consumables	300.00
ISR556 - Archive / Document Storage	16,000.00
ISR560 - MINOR ASSET PURCHASES	1,000.00
ISRALL - LESS ALLOCATED	-
<b>ISRALL - LESS ALLOCATED</b>	<b>479,159.34</b>
<b>INFORMATION TECHNOLOGY SERVICES</b>	<b>-</b>
EXPENDITURE	-
ITS500 - SALARIES	495,342.99
ITS502 - CONSULTANTS	40,000.00
ITS503 - SUPERANNUATION	56,237.01
ITS504 - WORKERS COMPENSATION	5,441.20
ITS507 - STAFF UNIFORMS	1,000.00
ITS508 - TRAINING	10,000.00
ITS512 - COMMUNICATION CHARGES	3,000.00
ITS515 - PRINTING AND STATIONERY	1,000.00
ITS517 - SUBSCRIPTIONS AND PUBLICATIONS	650.00
ITS525 - COMPUTER LICENCES	333,330.00
ITS526 - SERVER MAINTENANCE	10,920.00
ITS535 - IT SUPPORT	256,450.00
ITS536 - EQUIPMENT LEASING	246,276.00
ITS538 - SYSTEMS UPGRADE - IMPLEMENTATION & LEASE COSTS	162,000.00
ITS542 - INTERNAL ADMINISTRATION ALLOCATIONS	70,890.97
ITS551 - FRINGE BENEFITS TAX	6,457.96
ITS554 - MINOR HARDWARE ITEMS	20,000.00
ITS555 - CONSUMABLES	300.00
ITS560 - MINOR ASSET PURCHASES	1,000.00
ITS896 - DEPRECIATION COMPUTER EQUIP	1,199.29
ITSALL - LESS ALLOCATED (IT ONLY)	-
<b>ITSALL - LESS ALLOCATED (IT ONLY)</b>	<b>1,721,495.43</b>
<b>JARRAHDALE HERITAGE PARK</b>	<b>18,920.51</b>
EXPENDITURE	18,920.51
JHP531 - BUILDING MAINTENANCE - ROTUNDA (JHP)	4,654.01
JHP532 - BUILDING MAINTENANCE - SINGLEMANS QUARTERS (JHP)	2,308.68
JHP626 - BUILDING MAINTENANCE - ST PAULS CHURCH (JHP)	3,663.80
JHP627 - BUILDING MAINTENANCE - JHP TOILET BLOCK	8,294.02
<b>PLANT OPERATING COSTS</b>	<b>-</b>
EXPENDITURE	-
EPC500 - PARTS AND REPAIRS	417,463.71
EPC501 - FUEL AND OIL	250,000.00
EPC503 - INSURANCE & LICENCES	81,659.00
EPC504 - LEASE PAYMENTS FOR PLANT ITEMS	339,169.00
EPC505 - TYRES AND TUBES	20,000.00
EPC555 - MINOR TOOLS & EQUIPMENT	15,000.00
EPC898 - DEPRECIATION	289,060.00
EPCALL - LESS POC ALLOCATED	-
<b>EPCALL - LESS POC ALLOCATED</b>	<b>1,412,351.71</b>
REVENUE	-
<b>REVENUE</b>	<b>30,000.00</b>

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**CHART OF ACCOUNTS - SUMMARY GL**

<b>GL CODE BY BUSINESS UNIT</b>	<b>2017/18 Budget</b>
EPC100 - FUEL TAX CREDITS	- 30,000.00
<b>PRIVATE WORKS</b>	<b>- 23,978.00</b>
EXPENDITURE	388,874.00
PRI000 - PRIVATE WORKS	2,000.00
PRI085 - LANDCARE SALARIES	200,875.00
PRI086 - LANDCARE SUPERANNUATION	20,703.00
PRI089 - SJ RESOURCE CENTRE SALARIES	165,296.00
REVENUE	- 412,852.00
PRI110 - LANDCARE REIMBURSEMENT	- 221,578.00
PRI112 - SJ RESOURCE CENTRE REIMBURSEMENT	- 181,274.00
WOP100 - PRIVATE WORKS INCOME	- 10,000.00
<b>PUBLIC WORKS OVERHEADS</b>	<b>- 14,658.00</b>
EXPENDITURE	-
WHO650 - MINOR ASSET PURCHASES	1,000.00
WOH451 - PROCEEDS ON SALE OF ASSETS	- 89,700.00
WOH452 - REALISATION ON SALE OF ASSETS	89,700.00
WOH500 - SALARIES	282,818.22
WOH501 - SICK LEAVE	102,682.80
WOH502 - PUBLIC HOLIDAYS	116,947.25
WOH503 - SUPERANNUATION	302,391.84
WOH504 - WORKERS COMPENSATION INSURANCE	41,353.15
WOH505 - ANNUAL LEAVE	194,912.08
WOH507 - STAFF UNIFORMS	23,400.00
WOH508 - TRAINING	124,982.42
WOH511 - MOBILE TELEPHONE	16,500.00
WOH515 - PRINTING & STATIONERY	5,000.00
WOH517 - SUBSCRIPTIONS & PUBLICATIONS	1,000.00
WOH518 - PHOTOCOPYING MAINTENANCE	3,707.00
WOH520 - INSURANCE	72,185.56
WOH549 - INTERNAL ADMINISTRATION ALLOCATIONS	627,330.62
WOH550 - VEHICLE OPERATING EXPENSES	83,187.59
WOH551 - FRINGE BENEFITS TAX	3,974.19
WOH555 - CONSUMABLES	12,000.00
WOH625 - BUILDING MAINTENANCE - DEPOT BUILDING	66,648.93
WOHALL - LESS ALLOCATED	- 2,082,021.65
REVENUE	- 14,658.00
WOH101 - PROFIT ON SALE OF ASSET	- 14,658.00
<b>Grand Total</b>	<b>- 3,071,360.74</b>

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
<b>ADMINISTRATION</b>							
<u>Property Enquiry Fees</u>							
Statement of rates - written	RAR265	33.00	-	33.00	30.00	3.00	33.00
Confirmation of zone & orders - written	RAR265	87.00	-	87.00	79.09	7.91	87.00
Combined statement/confirmation	RAR265	120.00	-	120.00	109.09	10.91	120.00
Reprint of rate notice - current year	RAR138	16.00	1.60	17.60	16.00	1.60	17.60
Reprint of rate notice - each previous year	RAR138	26.00	2.60	28.60	26.00	2.60	28.60
<u>Rate Fees and Debt Recovery</u>							
Rate instalment fee (cost for 3 instalments \$30.00)	RAR138	9.09	0.91	10.00	10.00	-	10.00
Payment arrangement fee per assessment	RAR138	45.45	4.55	50.00	50.00	-	50.00
Dishonour fee (includes administration fee)	RAR139	18.18	1.82	20.00	18.18	1.82	20.00
Debt recovery fee - administration fee	RAR257	Actual cost	GST	Actual cost + GST	Actual cost		Actual cost
Issue of notice of discontinuance	RAR140	Actual cost	GST	Actual cost + GST	Actual cost		Actual cost
Penalty interest on rate & service charges - arrears	RAR136	0.0%	-	11.0%	0.0%	-	11.0%
Penalty interest on rate & service charges - current	RAR136	0.0%	-	11.0%	0.0%	-	11.0%
Penalty interest on current rates - instalments	RAR137	0.0%	-	5.5%	0.0%	-	5.5%
Penalty interest on outstanding debtors (greater than 37 days)	RAR136	0.0%	-	11.0%	0.0%	-	11.0%
<u>Rate Book</u>							
Rate book full listing - email (excel document)	GFI632	157.00	-	157.00	142.73	14.27	157.00
Rate book per suburb - email (excel document)	GFI632	26.00	-	26.00	23.64	2.36	26.00
<i>Note: Before purchase a statutory declaration must be made stating that it will not be copied, used for any commercial purpose, and/or provided to any other person</i>							
<u>Photocopying</u>							
A4 black and white (per page)	GFI263	0.23	0.02	0.25	0.23	0.02	0.25
A4 colour (per page)	GFI263	0.64	0.06	0.70	0.64	0.06	0.70
A3 black and white (per page)	GFI263	0.45	0.05	0.50	0.45	0.05	0.50
A3 colour (per page)	GFI263	1.18	0.12	1.30	1.18	0.12	1.30
<u>Freedom of Information</u>							
Application fee under Section 12(1)(e) of Act	GFI632	30.00	-	30.00	30.00	-	30.00
Application fee under Section 12(1)(e) of Act - Pensioners	GFI632	22.50	-	22.50	22.50	-	22.50
Per hour charge for staff dealing with FOI application	GFI632	30.00	-	30.00	30.00	-	30.00
Per hour charge for supervised access	GFI632	30.00	-	30.00	30.00	-	30.00
Per hour charge for staff time photocopying	GFI632	30.00	-	30.00	30.00	-	30.00
Per page charge for photocopying	GFI632	0.20 per page	-	0.20 per page	0.20 per page	-	0.20 per page
Charge for duplicating a tape, film or computer information	GFI632	Actual cost	-	Actual cost	Actual cost	-	Actual cost
Delivery, packaging & postage	GFI632	Actual cost	-	Actual cost	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%	25%	-	25%
Further advance deposit: which may be required by an agency under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	GFI632	75%	-	75%	75%	-	75%
<u>Publications - Council</u>							
<i>Note: All public documents can be downloaded free of charge from <a href="http://www.sjshire.wa.gov.au">www.sjshire.wa.gov.au</a></i>							
Council minutes - charged at photocopy rate per page (colour additional)	GFI264	0.23 per page	0.02	0.25	0.23 per page	0.02	0.25
Council publications - charged at photocopy rate per page (colour additional)	GFI264	0.23 per page	0.02	0.25	0.23 per page	0.02	0.25
<u>Tourism Books/Information</u>							

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Harnessing Voices (by Wilma Mann)	CDO100	18.18	1.82	20.00	18.18	1.82	20.00
The Serpentine (by Neil J Coy)	CDO100	10.91	1.09	12.00	10.91	1.09	12.00
Jarrahdale Valley Stories CD Rom	JHP103	18.18	1.82	20.00	18.18	1.82	20.00
<b>Professional Services</b>							
Consultation on technical matters (per hour, minimum fee 1 hour) - not prescribed by legislation	GFI263	80.00	8.00	88.00	81.18	8.12	89.30
Written advice on technical matters (per hour, minimum fee 1 hour) - not prescribed by legislation	GFI263	80.00	8.00	88.00	81.18	8.12	89.30
Travel expenses	GFI263	Actual cost	GST	Actual cost + GST	Actual cost	GST	Actual cost + GST
<b>Election Nomination Fee</b>							
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	80.00	-	80.00
<b>Payroll Services</b>							
Payroll services (per employee)	GFI263	845.45	84.55	930.00	1,066.73	106.67	1,173.40
<b>Jarrahdale Communications Tower</b>							
Non refundable application fee	JCM100	525.00	-	525.00	532.90	-	532.90
Technical advice regarding application to use the Communications Tower	JCM100				At Cost	GST	At Cost + GST
<i>Note: Variations to these fees shall be in accordance with Council Policy &amp; Procedures</i>							
<b>RANGER SERVICES</b>							
<b>Ranger After Hours Call Out Fee</b>							
Applicable in cases of livestock wandering on roads, attacking dogs, injured animals and illegal burning off	RAN203	272.73	27.27	300.00	276.82	27.68	304.50
<b>Motor Vehicle and Off Road Vehicle Impound Fees</b>							
Impound fee	RAN205	90.00	-	90.00	91.40	-	91.40
Cartage and storage	RAN205	Actual cost + 20%	-	Actual cost + 20%	Actual cost + 20%	-	Actual cost + 20%
<b>Pound Fees and Charges</b>							
Seizure and return of dog or cat without impounding	RAN205	40.00	-	40.00	40.60	-	40.60
Seizure and impounding of a dog or cat	RAN205	100.00	-	100.00	101.50	-	101.50
Maintenance of dog or cat in pound per day	RAN205	20.00	-	20.00	20.30	-	20.30
Return of impounded dog or cat outside normal hours	RAN205	80.00	-	80.00	81.20	-	81.20
Destruction of dog or cat	RAN205	Actual cost + 20%	GST	Actual cost + 20% + GST	Actual cost + 20%	GST	Actual cost + 20% + GST
Any vet fees where such attention is necessary	RAN205	Actual cost + 20%	GST	Actual cost + 20% + GST	Actual cost + 20%	GST	Actual cost + 20% + GST
Surrender of a dog or cat	RAN205	Actual cost + 20%	GST	Actual cost + 20% + GST	Actual cost + 20%	GST	Actual cost + 20% + GST
Sale of unclaimed impounded dog or cat	RAN205	240.00	-	240.00	100.00	-	100.00
<b>Dog and Cat Registration/Licence Fees</b>							
Application fee to keep more than 2 dogs	RAN205	81.82	8.18	90.00	81.82	8.18	90.00
Dogs kept in approved kennel establishment licenced under section 27 of the Act, where not otherwise registered - annual fee	RAN103	200.00	20.00	220.00	200.00	20.00	220.00
Annual application for approval or renewal of approval to breed cats ( 1-4 cats )	RAN103	100.00	-	100.00	100.00	-	100.00
Annual application for approval or renewal of approval to breed cats ( 5-10 cats )	RAN103	250.00	-	250.00	250.00	-	250.00
Annual application for approval or renewal of approval to breed cats ( 11 or more cats )	RAN103	500.00	-	500.00	500.00	-	500.00
Certified copy of an entry in the register	RAN205	1.00	-	1.00	1.00	-	1.00
Inspection of register - dog or cat	RAN205	5.00	-	5.00	5.00	-	5.00
Lifetime registration - unsterilised dog	RAN101	250.00	-	250.00	250.00	-	250.00



**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Lifetime registration - sterilised dog or cat	RAN101	100.00	-	100.00	100.00	-	100.00
3 years - unsterilised dog	RAN101	120.00	-	120.00	120.00	-	120.00
1 year - unsterilised dog	RAN101	50.00	-	50.00	50.00	-	50.00
3 years - sterilised dog or cat	RAN101	42.50	-	42.50	42.50	-	42.50
1 year sterilised dog or cat	RAN101	20.00	-	20.00	20.00	-	20.00
Pensioner concession as defined for dog or cat	RAN101	50% of fee	-	50% of fee	50% of fee	-	50% of fee
Droving/farm dog concession as defined	RAN101	25% of fee	-	25% of fee	25% of fee	-	25% of fee
Foxhounds, bona fide kept together in a kennelled pack of not less than 10	RAN101	-	-	\$40 per pack	-	-	\$40 per pack
Guide dog or Disability Assistance dog (documented)		No charge	-	No charge	No charge	-	No charge
Emergency services dog registration fee	RAN101	1.00	-	1.00	1.00	-	1.00
Registration after 31 May in any year, for that registration year	RAN101	50% of fee otherwise payable	-	50% of fee otherwise payable	50% of fee otherwise payable	-	50% of fee otherwise payable
<b>Stock Pound and Ranger Fees</b>							
<b>Horses, mules, asses, camels, bulls or boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, pigs, wethers, ewes, lambs, goats per head</b>							
Ranger fees per hour between 8am and 6pm	RAN205	50.00	-	50.00	50.00	-	50.00
Ranger fees per hour outside 8am and 6pm	RAN205	90.00	-	90.00	90.00	-	90.00
Pound fees per head first day	RAN205	40.00	-	40.00	40.00	-	40.00
Pound fees per head subsequent days	RAN205	15.00	-	15.00	15.00	-	15.00
Sustenance per day	RAN205	25.00	-	25.00	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>The above fees including driving, leading or otherwise transporting the animal or animals no more than a distance of 3 kilometres. 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 3 kilometres shall be paid to the Ranger in respect of each animal other than a suckling animal as provided. If the amounts are increased, decreased or otherwise varied under Section 464, the amounts so increased, decreased or varied, are chargeable.</i>							
<b>Fines and Penalties - Parking</b>							
Obstructing vehicle towing fee	RAN203	Actual cost + 20%	-	Actual cost + 20%	Actual cost + 20%	-	Actual cost + 20%
<b>Fines and Penalties - General</b>							
Administration fee for issuing a final demand	RAN203	13.32	1.33	14.65	13.32	1.33	14.65
<b>Illegal Signs - Activities and Trading in Public Place</b>							
Impound fee (Substantial Signs)	RAN205	70.00	-	70.00	70.00	7.00	77.00
Impound fee (Nuisance Signs)	RAN205				20.00	2.00	22.00
<b>Developer Signage Bond</b>							
Signs greater than 1.8 x 1.8 metres (per sign)	RAN210	1,363.64	136.36	1,500.00	1,500.00	-	1,500.00
Signs less than 1.8 x 1.8 metres (per sign)	RAN210	50.00	-	50.00	50.00	-	50.00
Standing developer/subdivision signage bond (per development)	TSUND	2,000.00	-	2,000.00	2,000.00	-	2,000.00
<b>Shopping Trolleys - Activities and Trading in Public Place</b>							
Impounding Fee	RAN205	55.00	-	55.00	55.00	-	55.00
Storage fee per day	RAN203	5.00	-	5.00	5.00	-	5.00
<b>Abandoned / Impounded Motor Vehicles</b>							
Impounding fee	RAN205				100.00	10.00	110.00
Cartage costs	RAN203				Actual cost	GST	Actual cost + GST
<b>FIRE AND EMERGENCY SERVICES</b>							
<b>Emergency Management Issues</b>							



**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Emergency management issues advice - per hour or part thereof	ESD405	75.00	7.50	82.50	76.14	7.61	83.75
Emergency Management Plans - includes consultancy - per hour (minimum charge is 1 hour)	ESD405	131.82	13.18	145.00	133.82	13.38	147.20
Emergency consultancy work - per hour or part thereof	ESD405	131.82	13.18	145.00	133.82	13.38	147.20
Assessment of Fire Management Plans - minor	ESD405	181.82	18.18	200.00	184.55	18.45	203.00
Assessment of Fire Management Plans - major	ESD405	1,818.18	181.82	2,000.00	1,845.45	184.55	2,030.00
Assessment of a Bushfire Attack - Level Assessment	ESD405	75.00	7.50	82.50	76.14	7.61	83.75
Fire hydrant padlocks	ESD405	59.09	5.91	65.00	60.00	6.00	66.00
<b>Offences against the Bush Fires Act</b>							
1st inspection (free of charge)		-	-	-	-	-	-
Subsequent inspection	ESD411	75.00	7.50	82.50	75.00	7.50	82.50
1st and final notice	ESD411	75.00	7.50	82.50	75.00	7.50	82.50
Registered final notice	ESD411	77.27	7.73	85.00	77.27	7.73	85.00
<b>Fines Endorsement Registry Fees</b>							
Administration fee per hour or part thereof	ESD411	75.00	7.50	82.50	75.00	7.50	82.50
Administration fee for issuing a final demand	ESD411	13.32	1.33	14.65	16.82	1.68	18.50
Administration fee for preparing an enforcement certificate in relation to an infringement notice	ESD411	11.32	1.13	12.45	14.32	1.43	15.75
Administration fee for registering an infringement notice with the registry	ESD411	42.36	4.24	46.60	53.64	5.36	59.00
Fee for issuing a notice of intention to suspend licences	ESD411	25.91	2.59	28.50	34.91	3.49	38.40
Investigation of administration cost relating to offences against the Acts per hour or part thereof	ESD411	86.36	8.64	95.00	86.36	8.64	95.00
<b>Emergency services</b>							
<i>In accordance with the Bush Fires Act, Fire Brigades Act &amp; FESA Act, the following fees 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 infringement charges</i>							
Use of any or all vehicles in the call out to an illegal burn will be incurred as per below;	ESD402						
Reconnaissance vehicles (per hour, or part thereof) -	ESD402	50.00	-	50.00	68.18	6.82	75.00
Light tanker equivalent (per hour, or part thereof)	ESD402	75.00	-	75.00	90.91	9.09	100.00
1.4 Equivalent (per hour, or part thereof)	ESD402	110.00	-	110.00	-	-	-
2.4 Equivalent (per hour, or part thereof)	ESD402	240.00	-	240.00	-	-	-
3.4 Equivalent (per hour, or part thereof)	ESD402	290.00	-	290.00	-	-	-
Heavy tanker - 1.4, 2.4, 3.4, or 4.4 or equivalent (per hour, or part thereof)	ESD402	-	-	-	272.73	27.27	300.00
Bulk water tanker equivalent (per hour, or part thereof)	ESD402	240.00	-	240.00	272.73	27.27	300.00
Specialist Equipment Vehicle Equivalent (per hour, or part thereof)	ESD402	500.00	-	500.00	500.00	50.00	550.00
Pumper vehicles equivalent (per hour, or part thereof)	ESD402	500.00	-	500.00	500.00	50.00	550.00
Air support equipment	ESD402	Actual cost	-	Actual cost	Actual cost + 10%		Actual cost + 10%
Earth moving and general equipment	ESD402	Actual cost	-	Actual cost	Actual cost + 10%		Actual cost + 10%
Any other equipment, personnel or items	ESD402	Actual cost	-	Actual cost	Actual cost + 10%		Actual cost + 10%
<b>HEALTH SERVICES</b>							
<b>Annual Registration - Offensive Trades</b>							
Artificial manure depots	HIA211	211.00	-	211.00	211.00	-	211.00
Blood drying	HIA211	171.00	-	171.00	171.00	-	171.00
Bone merchants premises	HIA211	171.00	-	171.00	171.00	-	171.00
Bone mills	HIA211	171.00	-	171.00	171.00	-	171.00
Fat melting, fat extracting or tallow melting establishments;							

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
1. Butcher shops and similar	HIA211	171.00	-	171.00	171.00	-	171.00
2. Larger establishments	HIA211	298.00	-	298.00	298.00	-	298.00
Fellmongeries (skin sheds)	HIA211	171.00	-	171.00	171.00	-	171.00
Fish curing establishments	HIA211	211.00	-	211.00	211.00	-	211.00
Fish processing establishments	HIA211	298.00	-	298.00	298.00	-	298.00
Flock factories	HIA211	171.00	-	171.00	171.00	-	171.00
Shellfish and crustacean processing establishments	HIA211	298.00	-	298.00	298.00	-	298.00
Gut scraping, preparation of sausage skins	HIA211	171.00	-	171.00	171.00	-	171.00
Laundries, dry cleaning establishments	HIA211	147.00	-	147.00	147.00	-	147.00
Manure works	HIA211	211.00	-	211.00	211.00	-	211.00
Piggeries	HIA211	298.00	-	298.00	298.00	-	298.00
Places for storing, drying or preserving bones	HIA211	171.00	-	171.00	171.00	-	171.00
Poultry farming	HIA211	298.00	-	298.00	298.00	-	298.00
Poultry processing establishments	HIA211	298.00	-	298.00	298.00	-	298.00
Rabbit farming	HIA211	298.00	-	298.00	298.00	-	298.00
Pet meat processes (slaughterhouse & knackeries)	HIA211	298.00	-	298.00	298.00	-	298.00
Other offensive trades not specified	HIA211	298.00	-	298.00	298.00	-	298.00
<b>Food Business Risk Assessment Annual Inspection Fees</b>							
High risk	HIA218	465.00	-	465.00	472.00	-	472.00
Medium risk	HIA218	335.00	-	335.00	340.00	-	340.00
Low risk	HIA218	85.00	-	85.00	86.30	-	86.30
Very Low	HIA218	-	-	-	45.00	-	45.00
Primary Production (Poultry Meat, Eggs and Sprouts)	HIA218	-	-	-	472.00	-	472.00
Pet meat premises	HIA212	465.00	-	465.00	472.00	-	472.00
<b>Food Business Registration and Administration Fees</b>							
Application for the construction of a food business	HIA218	200.00	-	200.00	203.00	-	203.00
Registration of a food business	HIA218	78.00	-	78.00	79.20	-	79.20
Change of ownership	HIA218	60.00	-	60.00	60.90	-	60.90
Food spoilt (supervision of destruction) - per hour	HIA220	89.09	8.91	98.00	180.00	18.00	198.00
Notice of seizure and/or destruction	HIA227	93.00	-	93.00	94.40	-	94.40
Verification of Food Safety Programs or Management Statements - Per Hour	HIA227				198.00	-	198.00
<b>Event Food Stall Registration and Food Safety Assessment Fees</b>							
Collective food vendors application for events with between 1 - 10 food stalls	HIA218	150.00	-	150.00	152.25	-	152.25
Collective food vendors application for more than 10 food stalls (Does not apply to defined "Community Associations")	HIA218	300.00	-	300.00	304.50	-	304.50
<b>Trading in Public Places (includes Itinerant Food Vendors)</b>							
Street traders - application and administration	HIA213	50.00	-	50.00	50.75	-	50.75
Street traders - annual food safety assessment fee (Does not apply to defined "Community Associations")	HIA213	150.00	-	150.00	152.25	-	152.25
<b>Local Laws</b>							
Registration of a lodging house	HIA217	100.00	-	100.00	101.50	-	101.50
Registration of holiday accommodation and bed and breakfast	HIA217	65.00	-	65.00	66.00	-	66.00
Application to keep poultry, pigeons, bees, approved animals	HIA211	65.00	-	65.00	66.00	-	66.00
<b>Onsite Effluent Disposal</b>							
Application fee	HIA231	118.00	-	118.00	118.00	-	118.00
Issuing of a permit to use an apparatus (i.e. inspection fee)	HIA230	118.00	-	118.00	118.00	-	118.00
Onsite Effluent Disposal Report to Dept of Health fee - per hour or part thereof	HIA220	92.73	9.27	102.00	180.00	18.00	198.00

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Reinspection of non-complying installation - per hour	HIA220	107.27	10.73	118.00	107.27	10.73	118.00
Reinspection fees - Non-compliance with health notice works orders - per hour	HIA220	107.27	10.73	118.00	107.27	10.73	118.00
<b>Caravan Park</b>							
Caravan park (minimum charge) or fee based on number of sites as per the following (whichever is the greater);	HIA215	200.00	-	200.00	203.00	-	203.00
1. Long and short stay sites (per site)	HIA215	6.00	-	6.00	6.10	-	6.10
2. Camp sites (per site)	HIA215	3.00	-	3.00	3.05	-	3.05
3. Overflow sites (per site)	HIA215	1.50	-	1.50	1.55	-	1.55
Transfer of caravan park licence	HIA215	100.00	-	100.00	101.50	-	101.50
Late payment of licence renewal	HIA215	20.00	-	20.00	20.30	-	20.30
<b>Temporary Accommodation</b>							
Application for temporary accommodation	HIA216	150.00	-	150.00	152.25	-	152.25
Application for extension of temporary accommodation	HIA216	150.00	-	150.00	152.25	-	152.25
Application to Department of Local Government for further 12 months	HIA216	200.00	-	200.00	203.00	-	203.00
Bond for temporary accommodation, prior to issue building licence	TTEMPACCOM	1,000.00	-	1,000.00	1,000.00	-	1,000.00
<b>Section 39 Liquor Licensing - Request for Health Risk Assessment</b>							
Community or sporting group		Nil	-	Nil	Nil	-	Nil
Commercial premises desk top health risk assessment	HIA226	180.00	-	180.00	182.70	-	182.70
Commercial premises desk top and onsite health risk assessment	HIA226	257.50	-	257.50	261.35	-	261.35
<b>Public Buildings and Events Applications and Risk Assessments</b>							
Higher Risk (Maximum Fee)	HIA227	550.00	55.00	605.00	550.00	55.00	605.00
Medium Risk (Maximum Fee)	HIA227	550.00	55.00	605.00	550.00	55.00	605.00
Low Risk (Maximum Fee)	HIA227	550.00	55.00	605.00	550.00	55.00	605.00
Noise Regulations application and assessment of non-complying event	HIA226	550.00	55.00	605.00	550.00	55.00	605.00
Health risk and site assessment - per hour (minimum admin fee \$50)*	HIA220	94.55	9.45	104.00	94.55	9.45	104.00
Noise monitoring fee per hour with equipment	HIA227	163.64	16.36	180.00	163.64	16.36	180.00
* Maximum fees for assessing application is up to \$832.00 (Does not apply to defined 'Community Associations')							
<b>Non Scheme Drinking Water Sampling Fees - Commercial and Not for Profit Organisations</b>							
Commercial premises - high risk	HIA219	624.00	-	624.00	633.35	-	633.35
Commercial premises - medium risk	HIA219	312.00	-	312.00	316.70	-	316.70
Commercial premises - low risk	HIA219	208.00	-	208.00	211.10	-	211.10
Re-sampling of non-scheme water	HIA219	102.00	-	102.00	103.55	-	103.55
Not-for-profit premises - high risk	HIA219	312.00	-	312.00	316.70	-	316.70
Not-for-profit premises - medium risk	HIA219	156.00	-	156.00	158.35	-	158.35
Not-for-profit premises - low risk	HIA219	104.00	-	104.00	105.50	-	105.50
<b>Health and Amenity Administration</b>							
Requests for additional administration of food sampling results/water sampling results	HIA228	30.00	3.00	33.00	30.45	3.05	33.50
Settlement agency requests for desk top health risk assessment	HIA227	74.55	7.45	82.00	75.68	7.57	83.25
Settlement agency request for health risk assessment with site inspection - per hour	HIA227	92.73	9.27	102.00	180.00	18.00	198.00
Records search general administration fee - per hour or part thereof	HIA228	74.55	7.45	82.00	75.68	7.57	83.25
Health risk and impact assessments of management plans required as condition of a planning or subdivision approval, (noise, dust, odour and waste water), per hour or part thereof	HIA227	92.73	9.27	102.00	180.00	18.00	198.00
Technical assessment/report fee - per hour or part thereof	HIA227	88.18	8.82	97.00	180.00	18.00	198.00
All other site assessments - per hour or part thereof	HIA220	92.73	9.27	102.00	180.00	18.00	198.00
Response to non-compliance with Health Act, Environmental Protection Act and related legislation - per hour or part thereof	HIA220	88.18	8.82	97.00	180.00	18.00	198.00

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
After hours noise assessment fee for a Regulation 13 Noise Management Plan per hour or part thereof	HIA227	-	-	-	180.00	18.00	198.00
<b>PLANNING SERVICES</b>							
<b>Schedule 2 - Maximum fees for certain planning services (r47)</b>							
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	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)			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)			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)			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)			12,633 + 0.123% for every \$1 > \$5 million (no GST)		
(f) more than \$21.5 million	TPL178	-		-	34,196.00	-	34,196.00
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)			The fee in item 1 plus, by way of penalty, twice that fee (no GST)		
Determining a development application for an extractive industry where the development has not commenced or been carried out	TPL178	739.00	-	739.00	739.00	-	739.00
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)			The fee in item 3 plus, by way of penalty, twice that fee (no GST)		
Determining an application to amend or cancel development approval	TPL178	295.00	-	295.00	295.00	-	295.00
Provision of a subdivision clearance:							
(a) not more than 5 lots	TPL175	\$73 per lot	-	\$73 per lot	\$73 per lot	-	\$73 per lot
(b) more than 5 lots but not more than 195 lots	TPL175	\$73 per lot for first 5 lots & then \$35 per lot (no GST)			\$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	7,393.00	-	7,393.00
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)		
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)			The fee in item 6 plus, by way of penalty, twice that fee (no GST)		
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	73.00	-	73.00
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)			The fee in item 8 plus, by way of penalty, twice that fee (no GST)		
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	295.00	-	295.00



**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
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)			The fee in item 10 plus, by way of penalty, twice that fee (no GST)		
Providing a zoning certificate	TPL178	73.00	-	73.00	73.00	-	73.00
Reply to a property settlement questionnaire	TPL178	73.00	-	73.00	73.00	-	73.00
Providing written planning and/or engineering advice (Note1) per hour, or part thereof	TPL186	73.00	-	73.00	73.00	-	73.00
<i>Note 1: Written planning advice includes, but is not limited to, the following:</i>							
<i>- the issue of advice in response to the submission of urban water management plans</i>							
<i>- the issue of advice in response to the submission of dust management plan</i>							
<i>- the issue of advice in response to the submission of landscape plans</i>							
<i>- the issue of advice in response to the submission of engineering drawings</i>							
<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>							
<b>Scheme Amendments, Local Structure Plan &amp; Amendments</b>							
Scheme amendments	TPL174	8,805.00	-	8,805.00	8,805.00	-	8,805.00
Amended scheme amendment if preliminary assessment done (50% of original fee)	TPL174	4,402.50	-	4,402.50	4,402.50	-	4,402.50
Local structure plans	TPL176	6,830.00	-	6,830.00	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	3,415.00	-	3,415.00
Extension of time application (25% of current DA fee)	TPL178	25% of Development application fee			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>							
<b>Local Development Plan (LDP) and Amendments</b>							
Initial lodgement	TPL185	1,080.00	-	1,080.00	1,080.00	-	1,080.00
Modification to existing DAP	TPL185	540.00	-	540.00	540.00	-	540.00
Modifications to subdivision guidelines	TPL187	250.00	25.00	275.00	250.00	25.00	275.00
<b>Development Assessment Panels</b>							
1. A DAP application where the estimated cost of the development is;							
(a) not less than \$2 million and less than \$7 million	TDAP	3,503.00	-	3,503.00	4,548.00	-	4,548.00
(b) not less than \$7 million and less than \$10 million	TDAP	5,409.00	-	5,409.00	7,021.00	-	7,021.00
(c) not less than \$10 million and less than \$12.5 million	TDAP	5,885.00	-	5,885.00	7,639.00	-	7,639.00
(d) not less than \$12.5 million and less than \$15 million	TDAP	6,053.00	-	6,053.00	7,857.00	-	7,857.00
(e) not less than \$15 million and less than \$17.5 million	TDAP	6,221.00	-	6,221.00	8,075.00	-	8,075.00
(f) not less than \$17.5 million and less than \$20 million	TDAP	6,390.00	-	6,390.00	8,294.00	-	8,294.00

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
(g) \$20 million or more	TDAP	6,557.00	-	6,557.00	8,511.00	-	8,511.00
2. An application under r.17	TDAP	150.00	-	150.00	196.00	-	196.00
<b>Additional Fees</b>							
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	Actual cost	-	Actual cost
<b>Developer Contribution Fee</b>							
If a development application fee is within a designated Developer Contribution Plan area, the applicant will 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.							
<b>Commercial Vehicle Parking Permit</b>							
Initial development application	TPL178	278.00	-	278.00	278.00	-	278.00
Permit per annum	TPL178	94.00	-	94.00	94.00	-	94.00
Truck parking commenced, additional penalty	TPL178	556.00	-	556.00	556.00	-	556.00
<b>Land Matters/ Closures - Right of Way, Roads and Pedestrian Access Ways</b>							
(a) Initial Request	EST122	1,000.00	-	1,000.00	1,000.00	-	1,000.00
(b) Advertising Administration Fee	EST122	300.00	-	300.00	300.00	-	300.00
(c) Advertising	EST122	Actual cost	-	Actual cost	Actual cost	-	Actual cost
(d) Valuation	EST122	Actual cost	-	Actual cost	Actual cost	-	Actual cost
<b>Serpentine Jarrahdale Maps, Publications, Photocopying, etc (hardcopy fees based on general photocopying charge in governance section)</b>							
Heritage inventory	TPL173	163.64	16.36	180.00	163.64	16.36	180.00
A0 black and white computer plots - per page	GFI263	16.36	1.64	18.00	16.36	1.64	18.00
A1 black and white computer plots - per page	GFI263	12.73	1.27	14.00	12.73	1.27	14.00
A2 black and white computer plots - per page	GFI263	10.00	1.00	11.00	10.00	1.00	11.00
A3 black and white computer plots - per page	GFI263	6.36	0.64	7.00	6.36	0.64	7.00
A4 black and white computer plots - per page	GFI263	4.09	0.41	4.50	4.09	0.41	4.50
A0 colour computer plots - per page	GFI272	66.36	6.64	73.00	66.36	6.64	73.00
A1 colour computer plots - per page	GFI273	50.00	5.00	55.00	50.00	5.00	55.00
A2 colour computer plots - per page	GFI273	30.00	3.00	33.00	30.00	3.00	33.00
A3 colour computer plots - per page	GFI273	20.91	2.09	23.00	20.91	2.09	23.00
A4 colour computer plots - per page	GFI273	13.64	1.36	15.00	13.64	1.36	15.00
<i>* These documents are available for download free of charge from <a href="http://www.sjshire.wa.gov.au">www.sjshire.wa.gov.au</a></i>							
<b>Extractive Industries - Licences only (Planning approval also required)</b>							
<b>Extraction of materials less than 50,000 cubic metres per annum and/or from an excavation area less than 50 hectares per annum</b>							
New licence application fee	EIF100	6,250.00	-	6,250.00	6,250.00	-	6,250.00
Annual licence fee	EIF100	2,000.00	-	2,000.00	2,000.00	-	2,000.00
Licence renewal fee	EIF100	3,500.00	-	3,500.00	3,500.00	-	3,500.00
<b>Excavation of materials greater than 50,000 cubic metres per annum and/or from an excavation area more than 50 hectares per annum</b>							
New licence application fee	EIF100	6,250.00	-	6,250.00	6,250.00	-	6,250.00
Annual licence fee	EIF100	4,000.00	-	4,000.00	4,000.00	-	4,000.00
Licence renewal fee	EIF100	6,200.00	-	6,200.00	6,200.00	-	6,200.00
<b>Excavation of materials greater than 100,000 cubic metres per annum and/or from an excavation area greater than 100 hectares per annum</b>							
New licence application fee	EIF100	6,250.00	-	6,250.00	6,250.00	-	6,250.00

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Annual licence fee	EIF100	7,000.00	-	7,000.00	7,000.00	-	7,000.00
Licence renewal fee	EIF100	13,500.00	-	13,500.00	13,500.00	-	13,500.00
<b>Excavation of materials greater than 200,000 cubic metres per annum and/or from an excavation area greater than 200 hectares</b>							
New licence application fee	EIF100	6,250.00	-	6,250.00	6,250.00	-	6,250.00
Annual licence fee	EIF100	10,000.00	-	10,000.00	10,000.00	-	10,000.00
Licence renewal fee	EIF100	17,500.00	-	17,500.00	17,500.00	-	17,500.00
<b>Excavation of materials greater than 500,000 cubic metres per annum and/or from an excavation area greater than 500 hectares</b>							
New licence application fee	EIF100	6,250.00	-	6,250.00	6,250.00	-	6,250.00
Annual licence fee	EIF100	12,000.00	-	12,000.00	12,000.00	-	12,000.00
Licence renewal fee	EIF100	20,500.00	-	20,500.00	20,500.00	-	20,500.00
<b>Section 40 (Certificate of Local Planning Authority) Liquor Licensing</b>							
(a) Community or sporting group		NC	-	NC	NC	-	NC
(b) Commercial premises	TPL180	150.00	-	150.00	150.00	-	150.00
Preliminary Consideration of Development Applications	TPL178	350.00	-	350.00	350.00	-	350.00
<b>CEMETERY FEES</b>							
<i>Serpentine Cemetery (CEM181), Jarrahdale Cemetery (CEM185)</i>							
<b>Interment Fee (including grave diggings)</b>							
Adult burial		2,118.18	211.82	2,330.00	1,363.64	136.36	1,500.00
Child burial (under 13 years)		1,322.73	132.27	1,455.00	1,000.00	100.00	1,100.00
<b>Land for Graves (including Grant of Right of Burial)</b>							
Land for graves		940.91	94.09	1,035.00	955.02	95.50	1,050.53
Exhumation fee		2,363.64	236.36	2,600.00	2,399.09	239.91	2,639.00
Reinterment after exhumation		2,025.45	202.55	2,228.00	2,055.83	205.58	2,261.41
<b>Monumental Work</b>							
Annual licence fee		360.00	-	360.00	365.40	-	365.40
Single licence/permit fee		140.00	-	140.00	142.10	-	142.10
New headstone/additional monument (plus licence or permit fee)		108.18	10.82	119.00	109.82	10.98	120.80
Full monument - headstone with kerbing (plus licence or permit fee)		127.27	12.73	140.00	129.18	12.92	142.10
Additional Inscription and/or plaque (plus licence or permit fee)		89.09	8.91	98.00	90.45	9.05	99.50
Placement of a transferred headstone;							
Inspection fee		80.00	8.00	88.00	81.18	8.12	89.30
Additional works/clean-up required by Shire		268.18	26.82	295.00	272.18	27.22	299.40
<b>Funeral Directors Licence</b>							
Annual fee		603.00	-	603.00	612.05	-	612.05
Single funeral permit		130.00	-	130.00	131.95	-	131.95
<b>Grant of Right of Burial</b>							
Renewal of expired grant for right of burial		1,035.00	-	1,035.00	1,050.55	-	1,050.55
Reissue of grant of burial/registration of assigned grant - after 25 year period		200.00	-	200.00	203.00	-	203.00
Transfer of grant of right		130.00	-	130.00	131.95	-	131.95
<b>Repository for Disposal of Ashes</b>							
Niche wall (single) (plus registration & placement fee)		163.64	16.36	180.00	166.09	16.61	182.70
Niche wall (double) (plus registration & placement fee)		227.27	22.73	250.00	230.68	23.07	253.75
Ground niche (2 x sets of ashes) (plus registration & placement fee)		300.00	30.00	330.00	304.50	30.45	334.95

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Kerb niche (single) (plus registration & placement fee)		200.00	20.00	220.00	203.00	20.30	223.30
Memorial niche (plus registration & placement fee)		454.55	45.45	500.00	461.36	46.14	507.50
Placement of ashes and/or plaque by Shire with service		181.82	18.18	200.00	184.55	18.45	203.00
Placement of ashes and/or plaque by Shire without service		163.64	16.36	180.00	166.09	16.61	182.70
Placement of ashes and/or plaque by family		109.09	10.91	120.00	110.73	11.07	121.80
Collection of ashes from Cemetery Office		109.09	10.91	120.00	110.73	11.07	121.80
Transfer of ashes to new position		163.64	16.36	180.00	166.09	16.61	182.70
Acceptance and registration of ashes		159.09	15.91	175.00	161.45	16.15	177.60
Single reservations per each niche (non refundable)		90.91	9.09	100.00	92.27	9.23	101.50
<b>Penalty Fees (chargeable in addition to scheduled fees)</b>							
Late arrival or departure		200.00	-	200.00	203.00	-	203.00
Insufficient notice (less than 48 hours notice)		330.00	-	330.00	334.95	-	334.95
Interment after 2:30pm per hour or part thereof		150.00	-	150.00	152.25	-	152.25
Interment of oblong or oversized casket		300.00	-	300.00	304.50	-	304.50
Interment on Saturday		800.00	-	800.00	812.00	-	812.00
Interment on Sunday or Public Holiday		930.00	-	930.00	943.95	-	943.95
Ashes placed on Saturday, Sunday or Public Holiday		220.00	-	220.00	223.30	-	223.30
Additional works/clean-up required by Shire		100.00	-	100.00	101.50	-	101.50
<b>Search Fees (involving staff)</b>							
For up to two internments or memorial locations only		50.00	-	50.00	50.75	-	50.75
For each additional location enquiry or search requiring information additional to location		5.50	-	5.50	5.58	-	5.60
Photocopies of records (per copy)		5.00	0.50	5.50	5.09	0.51	5.60
Digital photograph sent via email		23.64	2.36	26.00	24.00	2.40	26.40
Each additional photo in any format		10.00	1.00	11.00	10.14	1.01	11.15
<b>WASTE MANAGEMENT</b>							
<i>Residents can request any combination of bins or additional bins, but minimum requirement is one waste bin and one recycle bin. In the case that residents in a retirement village have a shared bin service with a neighbour, a 50% discount will be applied to the individual properties. The 2017/18 fee structure has been simplified and represents a recovery of costs charged by the contractor. The 2016/17 fees shown are the comparative fees to the new structure.</i>							
Waste 140L Bin	WAS146	224.00	-	224.00	243.00	-	243.00
Waste 240L Bin	WAS146	286.00	-	286.00	320.00	-	320.00
Recycle 240L Bin	WAS146	126.00	-	126.00	151.00	-	151.00
Bin establishment or bin replacement due to loss or damage - 140L waste*	WAS149	65.45	6.55	72.00	77.73	7.77	85.50
Bin establishment or bin replacement due to loss or damage - 240L waste or recycle *	WAS149	70.91	7.09	78.00	84.09	8.41	92.50
<i>* If bin is stolen and a police report is produced then the replacement bin will be free of charge</i>							
<b>LIBRARY SERVICES</b>							
<b>Library Services</b>							
Library Bags - environmentally friendly bags	LIB105	0.91	0.09	1.00	0.91	0.09	1.00
Library Bags - Shire logo library bags	LIB105	1.82	0.18	2.00	1.82	0.18	2.00
Replacement jigsaw bags	LIB105	5.00	0.50	5.50	5.00	0.50	5.50
Lost/Damaged books	LIB230	Actual cost	GST	Actual cost + GST	Actual cost	GST	Actual cost + GST
School holiday activities	LIB103	Actual cost	GST	Actual cost + GST	Actual cost	GST	Actual cost + GST
USB Sticks	LIB103				Actual cost	GST	Actual cost + GST
<b>Library Photocopying</b>							



**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
A4 (per page)	LIB101	0.23	0.02	0.25	0.23	0.02	0.25
A4 colour (per page)	LIB101	0.64	0.06	0.70	0.64	0.06	0.70
A3 (per page)	LIB101	0.45	0.05	0.50	0.45	0.05	0.50
A3 colour (per page)	LIB101	1.18	0.12	1.30	1.18	0.12	1.30
<b>COMMUNITY HALLS</b>							
<u>Hall &amp; Pavilion Hire Fees &amp; Charges</u>							
Hall hire/kitchen - daytime use (before 6pm)/hourly rate	Separate Schedule	34.55	3.45	38.00	35.09	3.51	38.60
Hall hire/kitchen - evening use (after 6pm)/hourly rate	Separate Schedule	43.64	4.36	48.00	44.27	4.43	48.70
Kitchen only hourly rate	Separate Schedule	20.00	2.00	22.00	20.32	2.03	22.35
Meeting room/hourly rate	Separate Schedule	25.45	2.55	28.00	25.82	2.58	28.40
<i>Local and Community groups are entitled to a 50% discount off the standard rates above.</i>							
<i>A fee waiver applies to the YMCA for use of Clem Kentish Hall and Bill Hicks Facility for the provision of youth services to the Shire, for the 2017/18 financial year.</i>							
<i>Bonds apply - see below</i>							
<u>St Paul's Church Hire Fees &amp; Charges</u>							
Hire for weddings, funerals and religious activities only (3 hr session)	SPC100	101.82	10.18	112.00	103.36	10.34	113.70
<u>Permits</u>							
Liquor permit - single event only	GFI632	21.00	-	21.00	21.00	-	21.00
Liquor permit - 5 years	GFI632	28.00	-	28.00	28.00	-	28.00
<i>Note: For liquor and gaming permits, please contact Department of Racing, Gaming, &amp; 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>							
<b>SPORTS OVALS AND FACILITIES</b>							
<u>Active Reserves/Sporting Facilities</u>							
Active reserves and sports facilities - Casual hire Per event (based on minimum 4 hours - maximum 12 hours)	Separate Schedule	209.09	20.91	230.00	212.23	21.22	233.45
Active reserve and sports facilities per hour	Separate Schedule	52.73	5.27	58.00	52.73	5.27	58.00
Basketball/netball courts - per court/per hour	Separate Schedule	10.91	1.09	12.00	11.00	1.10	12.10
<i>Local and Community groups are entitled to a 50% discount off the standard rates above.</i>							
Lighting costs - per basketball/netball court/per hour	Separate Schedule	6.36	0.64	7.00	6.46	0.65	7.10
Lighting costs - per active reserve/per hour	Separate Schedule	13.64	1.36	15.00	13.86	1.39	15.25
<u>Community Facility Electricity Consumption Charge</u>							
Supply Charge (per day)- 0.36c	Separate Schedule	-	-	-	0.36c per day	GST	0.36c per day plus GST
Unit Charge (per unit) - 0.23c	Separate Schedule	-	-	-	0.23c per day	GST	0.23c per day plus GST
<u>Equestrian Event - per event in addition to hire of active reserve</u>							
Grounds surface fee - per horse attending event	OSR105	10.91	1.09	12.00	11.05	1.10	12.15
<u>Bonds</u>							
Bond - for the hire of all council own facilities - no alcohol	THALL	700.00	-	700.00	700.00	-	700.00
Bond - for the hire of all council own facilities - with alcohol	THALL	1,200.00	-	1,200.00	1,200.00	-	1,200.00
Bond - for kitchen hire only at halls/pavilions (this includes key deposit)	THALL	200.00	-	200.00	200.00	-	200.00
Bond - ovals	THALL	350.00	-	350.00	350.00	-	350.00
Bond - basketball courts	THALL	100.00	-	100.00	100.00	-	100.00
Bond - registered community groups only	THALL	100.00	-	100.00	100.00	-	100.00
Bond - key bond for community groups (per key)	THALL	50.00	-	50.00	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	50.00	-	50.00
<u>Licence Rentals</u>							
Community Groups/Associations - per annum	BOR110	50.00	5.00	55.00	50.75	5.08	55.83

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Sporting Clubs/Associations with no liquor licence - per annum	BOR110	100.00	10.00	110.00	101.50	10.15	111.65
Sporting Clubs/Associations with liquor licence - per annum	BOR110	500.00	50.00	550.00	507.50	50.75	558.25
Commercial Enterprises and Government Departments - minimum per annum	BOR110	Market valuation			Market valuation		
Registration of lease fee	BOR110	149.09	14.91	164.00	165.80	-	165.80
Preparation or renewal of a standard lor non standard licence/lease agreement	BOR110	772.73	77.27	850.00	Actual Costs	GST	Actual Costs + GST
Survey of land fee (leases only)	BOR110	1,363.64	136.36	1,500.00	Actual Costs	GST	Actual Costs + GST
Mundijong Sale Yard - monthly rent	OES100	250.00	25.00	275.00	253.77	25.38	279.15
<b>Season Charges (Lighting is an additional cost)</b>							
<b>Senior Clubs</b>							
Football (inc reserve and change rooms )	MUP100	2,509.09	250.91	2,760.00	2,546.73	254.67	2,801.40
Cricket (inc reserve and change rooms)	OSR105	1,125.45	112.55	1,238.00	1,142.32	114.23	1,256.55
Soccer	OSR105	-	-	-	2,546.73	254.67	2,801.40
Rugby	OSR105	-	-	-	2,546.73	254.67	2,801.40
Netball	OSR105	-	-	-	1,142.32	114.23	1,256.55
Basketball	OSR105	-	-	-	1,142.32	114.23	1,256.55
<b>Junior Clubs</b>							
Football (oval & change rooms only)	MUP100	794.55	79.45	874.00	-	-	Free
Cricket (oval & change rooms only)	OSR105	279.09	27.91	307.00	-	-	Free
Soccer	OSR105	-	-	-	-	-	Free
Rugby	OSR105	-	-	-	-	-	Free
Tee Ball/Softball	OSR105	1,125.45	112.55	1,238.00	-	-	Free
Netball	OSR105	-	-	-	-	-	Free
Basketball	OSR105	-	-	-	-	-	Free
<b>Annual Charges</b>							
Little Athletics (oval & change rooms only)	OSR105	794.55	79.45	874.00	-	-	Free
BMX Club (inc track, storage facility, kiosk)	OSR105	1,125.45	112.55	1,238.00	-	-	Free
Tennis Club (inc Pavilion)	OSR105	-	-	-	806.45	80.65	887.10
<b>Other</b>							
Progress Associations, Residents & Ratepayers Association & Bush Fire Committees are allowed one meeting per month free of charge		-	-	-			
Playgroups - per hour	OSR105	3.00	0.30	3.30	3.05	0.30	3.35
Personal Trainers - per annum per park/reserve	OSR105	500.00	50.00	550.00	507.50	50.75	558.25
Serpentine Badminton Club - per session	OSR105	25.45	2.55	28.00	25.82	2.58	28.40
<b>COMMUNITY BUS</b>							
<b>Community Bus Hire</b>							
<b>Local Not for Profit Organisations</b>							
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)	BUS100	77.27	7.73	85.00	78.41	7.84	86.25
Full day (up to 200km - 26 cents/km thereafter)	BUS100	131.82	13.18	145.00	133.82	13.38	147.20
<b>Other Not for Profit Organisations</b>							
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)	BUS100	100.91	10.09	111.00	102.45	10.25	112.70
Full day (up to 200km - 26 cents/km thereafter)	BUS100	161.82	16.18	178.00	164.27	16.43	180.70
<b>Local Commercial Organisations</b>							
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)	BUS100	124.55	12.45	137.00	126.41	12.64	139.05
Full day (up to 200km - 26 cents/km thereafter)	BUS100	204.55	20.45	225.00	207.64	20.76	228.40
<b>Private Use and other Commercial Organisations</b>							
Per day including the first 200kms	BUS100	263.64	26.36	290.00	268.55	26.85	295.40

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Each additional kilometre @ 25 cents							
* If refuelling is required it will be charged at the current pump price plus a \$20 refuelling fee							
Community Bus Bond	TSUND	450.00	-	450.00	456.75		456.75
Cleaning charge (if bus not returned in clean state)	BUS100	118.18	11.82	130.00	119.95	12.00	131.95
<b>SERPENTINE JARRAHDALE RECREATION CENTRE</b>							
<b>Children's Term Programs (based on 10 weeks)</b>							
Grooving Kids	na	86.82	8.68	95.50	87.73	8.77	96.50
Hip Hop	na	86.82	8.68	95.50	87.73	8.77	96.50
Acro	na	86.82	8.68	95.50	87.73	8.77	96.50
Twirling Tutus	na	86.82	8.68	95.50	87.73	8.77	96.50
Lyrical	na	86.82	8.68	95.50	87.73	8.77	96.50
Ballet	na	-	-	-	87.73	8.77	96.50
Jazz	na	86.82	8.68	95.50	87.73	8.77	96.50
Tap	na	-	-	-	87.73	8.77	96.50
Leaps & Turns	na	-	-	-	87.73	8.77	96.50
Contemporary	na	-	-	-	87.73	8.77	96.50
Elite Troupe	na	-	-	-	87.73	8.77	96.50
<b>Adult Term Programs (based on 10 weeks)</b>							
Pilates	na	120.91	12.09	133.00	122.73	12.27	135.00
Yoga	na	120.91	12.09	133.00	122.73	12.27	135.00
<b>Extreme Sports</b>							
Climbing Casual Visit	na	15.00	1.50	16.50	15.45	1.55	17.00
Climbing Casual (concession)	na	11.82	1.18	13.00	12.27	1.23	13.50
Group Booking	na	8.64	0.86	9.50	9.09	0.91	10.00
Corporate Group Booking	na	13.64	1.36	15.00	13.64	1.36	15.00
Birthday Parties	na	9.09	0.91	10.00	9.09	0.91	10.00
<b>Group Fitness</b>							
Group Fitness	na	13.18	1.32	14.50	13.64	1.36	15.00
Group Fitness (concession)	na	11.82	1.18	13.00	12.27	1.23	13.50
<b>Health Club</b>							
Full Membership	na	31.36	3.14	34.50	32.05	3.21	35.26
Full Membership (concession)	na	28.64	2.86	31.50	29.32	2.93	32.25
Gym only Membership	na	21.82	2.18	24.00	22.27	2.23	24.50
Shire and Volunteer Joining Fee	na	31.82	3.18	35.00	31.82	3.18	35.00
Shire and Volunteer Memberships	na	32.73	3.27	36.00	32.73	3.27	36.00
Joining Fee	na	90.00	9.00	99.00	90.00	9.00	99.00
Teen Gym	na	21.82	2.18	24.00	22.27	2.23	24.50
Teen Gym Joining fee	na	50.00	5.00	55.00	50.00	5.00	55.00
PrYme	na	21.82	2.18	24.00	22.27	2.23	24.50
PrYme Joining fee	na	43.64	4.36	48.00	40.91	4.09	45.00
Casual Visit	na	15.91	1.59	17.50	16.36	1.64	18.00
Casual Visit (Concession)	na	14.09	1.41	15.50	14.55	1.46	16.01
LLLS Casual	na	6.36	0.64	7.00	6.55	0.66	7.21
<b>Sports Competition</b>							
Senior Netball Nomination	na	65.45	6.55	72.00	67.27	6.73	74.00
Senior Netball Nomination (Thurs morning)	na				33.64	3.36	37.00

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Senior Netball Game Fee	na	56.36	5.64	62.00	58.18	5.82	64.00
Senior Volleyball Nomination	na	58.18	5.82	64.00	60.00	6.00	66.00
Senior Volleyball Game Fee	na	45.45	4.55	50.00	47.27	4.73	52.00
Court Hire (per hour)	na	36.36	3.64	40.00	36.36	3.64	40.00
Casual Hire (per person per hour)	na	6.82	0.68	7.50	6.82	0.68	7.50
Forfeit Fine - Netball	na	72.73	7.27	80.00	74.55	7.46	82.01
Forfeit Fine - Beach Volleyball	na	63.64	6.36	70.00	65.45	6.55	72.00
<b>Crèche</b>							
Crèche Members	na	3.00	0.30	3.30	3.09	0.31	3.40
Crèche Non Members	na	4.68	0.47	5.15	4.82	0.48	5.30
Members 10 visit pass Members	na	2.70	0.27	2.97	2.77	0.28	3.05
Members 10 visit pass Non Members	na	4.22	0.42	4.64	4.32	0.43	4.75
Vacation Care	na	60.91	6.09	67.00	62.27	6.23	68.50
<b>Facility Rental (per hour)</b>							
Multi Purpose Room 1 (NFP)	na	34.09	3.41	37.50	34.09	3.41	37.50
Multi Purpose Room 2 (NFP)	na	-	-	-	34.09	3.41	37.50
Multi Purpose Room 1 & 2 (NFP)	na	59.09	5.91	65.00	59.09	5.91	65.00
Green room	na	22.73	2.27	25.00	22.73	2.27	25.00
Multi Purpose Room 1 (private)	na	53.64	5.36	59.00	53.64	5.36	59.00
Multi Purpose Room 2 (private)	na	-	-	-	53.64	5.36	59.00
Multi Purpose Room 1 & 2 (private)	na	90.91	9.09	100.00	90.91	9.09	100.00
Multi Purpose Room 1 (off peak reg booking)	na	25.45	2.55	28.00	25.45	2.55	28.00
Multi Purpose Room 2 (off peak reg booking)	na	-	-	-	25.45	2.55	28.00
Multi Purpose Room 1 & 2 (off peak reg booking)	na	43.64	4.36	48.00	43.64	4.36	48.00
<b>ENGINEERING SERVICES</b>							
<b>Plant Hire Rates - Private Works - per hour</b>							
Truck Hire (9 - 11 Tonne)	WOP100	120.00	12.00	132.00	121.82	12.18	134.00
Truck Hire (2 - 4 Tonne)	WOP100	110.00	11.00	121.00	111.73	11.17	122.90
Graders - Caterpillar 12h	WOP100	150.00	15.00	165.00	152.27	15.23	167.50
Loader - Caterpillar 938F	WOP100	155.00	15.50	170.50	157.36	15.74	173.10
Tractor	WOP100	105.00	10.50	115.50	106.55	10.65	117.20
Patch mobile Truck Hire per/hr - pot hole repairs, 1 man - does not include materials	WOP100	200.00	20.00	220.00	203.00	20.30	223.30
Patch mobile Truck Hire per/hr - kerb repairs, 2 men - does not include materials	WOP100	240.00	24.00	264.00	243.64	24.36	268.00
Rubber Roller	WOP100	105.00	10.50	115.50	106.55	10.65	117.20
Backhoe	WOP100	150.00	15.00	165.00	152.27	15.23	167.50
<i>Note: All plant hire rates include operator and administration fee</i>							
<b>Footpath and Stormwater Inspection Fees</b>							
Footpath/Kerbing Inspection Fee	CDA110	225.00	22.50	247.50	225.00	22.50	247.50
Stormwater Management Inspection Fee	BUI365	140.00	14.00	154.00	140.00	14.00	154.00
<b>Crossover Fees</b>							
Crossover - subsidy allowance (council contribution)	COR780	150.00	-	150.00	50% of cost - minimum rate \$22.50/square metre		50% of cost - minimum rate \$22.50/square metre
Crossover inspection fee per crossover (one per block)	CDA110	60.00	6.00	66.00	60.00	6.00	66.00

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
A maximum of one contribution may be claimed per property. Crossings will only be reimbursed where they are newly constructed to the specifications set by Council. Crossings will not be reimbursed when it is meant to be provided by the Subdivider / Developer. No second crossing will be subsidised. Where an existing crossing is in place, no retrospective rebate will apply.							
<b>Printing and Publications</b>							
Map Printing (Refer to Community Amenities section)							
NATSPEC Engineering Standards	EDT177	300.00	30.00	330.00	304.50	30.45	334.95
Engineering Standards for Subdivisional Developments (2003 Edition) - print version	EDT177	30.00	3.00	33.00	30.45	3.05	33.50
Engineering Standards for Subdivisional Developments (2003 Edition) - electronic version	EDT177	20.00	2.00	22.00	20.32	2.03	22.35
Engineering Standards for Subdivisional Developments (2009 Edition) - print version	EDT177	60.00	6.00	66.00	60.91	6.09	67.00
Engineering Standards for Subdivisional Developments (2009 Edition) - electronic version	EDT177	35.00	3.50	38.50	35.55	3.55	39.10
<b>Water Sensitive Urban Design</b>							
District Water Management Plan - first assessment only	EST115	1,220.00	122.00	1,342.00	1,238.27	123.83	1,362.10
Local Water Management Plan - first assessment only	EST115	1,220.00	122.00	1,342.00	1,238.27	123.83	1,362.10
Urban Water Management Plan - first assessment only	EST115	1,220.00	122.00	1,342.00	1,238.27	123.83	1,362.10
Stormwater Management Plan (Major) - first assessment only	EST115	1,220.00	122.00	1,342.00	1,238.27	123.83	1,362.10
Stormwater Management Plan (Minor) - first assessment only	EST115	360.00	36.00	396.00	365.45	36.55	402.00
**Subsequent reviews and reassessments will be charged at actual cost based on an hourly rate, plus an administration fee at \$65							
<b>Landscape Design</b>							
District Landscape Management Strategy - first assessment only	EST118	1,200.00	120.00	1,320.00	1,218.00	121.80	1,339.80
Local Landscape Management Strategy - first assessment only	EST118	1,200.00	120.00	1,320.00	1,218.00	121.80	1,339.80
Landscape Concept Plans - first assessment only	EST118	775.00	77.50	852.50	786.64	78.66	865.30
Landscape Design & Construction Drawings - first assessment only	EST118	1,700.00	170.00	1,870.00	1,725.50	172.55	1,898.05
Landscape Management Plans - first assessment only	EST118	1,200.00	120.00	1,320.00	1,218.00	121.80	1,339.80
Landscape Plans for DA - first assessment only	EST118	636.36	63.64	700.00	645.91	64.59	710.50
**Subsequent reviews and reassessments will be charged at actual cost based on an hourly rate, plus an administration fee at \$65							
<b>Engineering Drawing</b>							
Assessment of Engineering Construction Drawings, such as for Road, Drainage and Artificial Waterways for less than 20 lots - first assessment only	EST121	-	-	-	872.73	87.27	960.00
Assessment of Engineering Construction Drawings, such as for Road, Drainage and Artificial Waterways for more than 20 lots - first assessment only	EST121	-	-	-	1,145.45	114.55	1,260.00
**Subsequent reviews and reassessments will be charged at actual cost based on an hourly rate, plus an administration fee at \$65							
<b>Subdivision Supervision fee</b>							
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	203.00	20.30	223.30
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			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			1.5% of the cost of the construction		
Request for early subdivision clearance fee - administration fee	EST112	412.91	41.29	454.20	909.09	90.91	1,000.00
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	825.00	82.50	907.50



**SHIRE OF SERPENTINE JARRAHDALE  
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FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
<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>							
<b>Subdivision Maintenance (Street Sweeping) Fee</b>							
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	Actual cost + 10%	GST	Actual cost + 10%+GST
<b>Subdivision Maintenance (Parkland / Public Open Space / Multiple Use Corridors) Fee</b>							
Actual cost for each incidence Shire maintenance is required	EST111	Actual cost + 10%	GST	Actual cost + 10%+GST	Actual cost + 10%	GST	Actual cost + 10%+GST
<b>Road Closures</b>							
Street event - supply and removal of single road closure signage (basic signs only)	EST122	636.36	63.64	700.00	645.91	64.59	710.50
Street event - bond for damages to signage and road infrastructure assets	EST122	1,000.00	-	1,000.00	1,000.00	-	1,000.00
Application - Temporary road closure - up to 4 weeks	EST122	Actual cost* + 82.50	GST	Actual cost + 82.50 + GST	Actual cost* + 82.50	GST	Actual cost + 82.50 + GST
Application - Temporary road closure - over 4 weeks	EST122						
Application - permanent - administration	EST122	Actual cost* + 300.00	GST	Actual cost + 300.00 + GST	Actual cost* + 300.00	GST	Actual cost + 300.00 + GST
<i>*Actual costs includes recovery of advertising, legal fees, and incidentals</i>							
<b>Other Engineering Services</b>							
Traffic Impact Assessments	EST116	360.00	36.00	396.00	365.41	36.54	401.95
Traffic Impact Statement	EST116	-	-	-	195.45	19.55	215.00
Traffic Management Plan Assessment Fee	EDT101	100.91	10.09	111.00	102.41	10.24	112.65
Traffic Count - Existing (per Classifier Report)	EDT101	-	-	-	42.50	N/a	42.50
Traffic Count - New (works only undertaken on individual approval basis and as workload permits)	EDT101	-	-	-	Actual Cost		Actual Cost
Dust Management Plan Assessment Fee	EST117	140.00	14.00	154.00	142.09	14.21	156.30
Geotechnical Reports	EST119	136.36	13.64	150.00	138.41	13.84	152.25
<b>Engineering Advice Fee</b>							
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 thereof	EDT101	65.45	6.55	72.00	66.45	6.65	73.10
<b>Directional Signage</b>							
Rural street numbering	EST124	22.73	2.27	25.00	23.09	2.31	25.40
Sign on an existing post	EST124	250.00	25.00	275.00	253.77	25.38	279.15
Sign on and new post	EST124	1,363.64	136.36	1,500.00	474.55	47.45	522.00
<b>Works within Existing Thoroughfare and other Shire Reserves</b>							
Non- Utility Minor Service Works Approval - Permit for Works in Thoroughfare or other Council Reserve	EST125	-	-	-	185.00	18.50	203.50
Permit for other works or temporary occupancy of any reserve	EST125	-	-	-	185.00	18.50	203.50
Permit for a bulk container (sea container) - temporary occupancy of any reserve or thoroughfare	EST125	-	-	-	42.00	4.20	46.20

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Permit for a bulk rubbish container (skip bin) - temporary occupancy of any reserve or thoroughfare	EST125	-	-	-	32.00	3.20	35.20
Security Deposit - Permit bond for protection of existing infrastructure assets	EST125	-	-	-	Minimum 2,000 refundable		Minimum 2,000 refundable
<b>Heavy Vehicles - Haulage Endorsement</b>							
Temporary heavy haulage endorsement - Reporting and maintenance contribution - Single trip	EST123	-	-	-	130.00	13.00	130.00
Temporary heavy haulage endorsement - Reporting and maintenance contribution - Multiple trip	EST123	-	-	-	335.00	33.50	335.00
<b>Resident/s require access across Public Open Space</b>							
Heavy Vehicle & Machinery Access Security Deposit	EST125	-	-	-	1000 Refundable		1000 Refundable
Other Access Requirements Security Deposit	EST125	-	-	-	500 Refundable		500 Refundable
<b>Service Providers / Contractors require access across Public Open Space</b>							
Heavy Vehicle & Machinery Access Security Deposit	EST125	-	-	-	2000 Refundable		2000 Refundable
Other Access Requirements Security Deposit	EST125	-	-	-	500 Refundable		500 Refundable
<b>BUILDING SERVICES</b>							
<b>Application for Building Permit - Class 1 and 10 building</b>							
Uncertified application (Note 1)	BUI358	0.32%	-	0.32%	0.32%	-	0.32%
Certified application (Note 1)	BUI356	0.19%	-	0.19%	0.19%	-	0.19%
BCITF Levy (Note 1)	TBCI	0.20%	-	0.20%	0.20%	-	0.20%
BSL Levy for works less than \$45,000	TBRB	61.65	-	61.65	61.65	-	61.65
BSL Levy (Note 1) for works over \$45,000	TBRB	0.137%	-	0.137%	0.137%	-	0.137%
Minimum application fee for Class 1 and 10 buildings	BUI356	96.00	-	96.00	97.70	-	97.70
<b>Application for Building Permit - Class 2 - 9 buildings</b>							
Certified Application (Note 1)	BUI356	0.09%	-	0.09%	0.09%	-	0.09%
Minimum application fee for Class 2 to 9 buildings	BUI356	96.00	-	96.00	97.70	-	97.70
BSL Levy (Note 1) for works less than \$45,000	TBRB	61.65	-	61.65	61.65	-	61.65
BSL Levy (Note 1) for works over \$45,000	TBRB	0.137%	-	0.137%	0.137%	-	0.137%
<b>Other Application Fees for Building Permit - Class 1 - 10 buildings</b>							
Request for Certificate of Design Compliance	BUI360	0.13%	-	0.13%	0.13%	-	0.13%
Applications to amend a building permit (Note 2)	BUI356	96.00	-	96.00	97.70	-	97.70
Request to provide Certificate of Construction Compliance (Note 3)	BUI360	396.00	-	396.00	396.00	-	396.00
<b>Demolition Permit</b>							
Demolition of Class 1 and 10 buildings (Note 4)	BUI356	96.00	-	96.00	97.70	-	97.70
Demolition of Class 2-9 buildings - fee per storey	BUI356	96.00	-	96.00	97.70	-	97.70
BSL Levy (Note 1) for works less than \$45,000	TBSL	61.65	-	61.65	61.65	-	61.65
BSL Levy (Note 1) for works over \$45,000	TBRB	0.137%	-	0.137%	0.137%	-	0.137%
BCITF Levy (Note 1)	TBCI	0.20%	-	0.20%	0.20%	-	0.20%
<b>Other Building Fees</b>							
Application for an Occupancy Permit for completed buildings	BUI361	96.00	-	96.00	97.70	-	97.70
BSL Levy	TBRB	61.65	-	61.65	61.65	-	61.65
Application for a temporary occupancy permit for incomplete buildings	BUI361	96.00	-	96.00	97.70	-	97.70

**SHIRE OF SERPENTINE JARRAHDALE  
FEES AND CHARGES SCHEDULE 2017-18**

FEES AND CHARGES	GL CODE	2016/17 Budget			2017/18 Budget		
		16/17 Fee	GST	Total Fee	17/18 Fee	GST	Total Fee
Application for modification of an occupancy permit for additional use of building on a temporary basis	BUI361	96.00	-	96.00	97.70	-	97.70
Application for a replacement occupancy permit for permanent change of building's use, classification	BUI361	96.00	-	96.00	97.70	-	97.70
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision	BUI361	10.60 per strata unit but not less than 105.80	-	10.60 per strata unit but not less than 105.80	10.80 per strata unit but not less than 107.70	-	10.80 per strata unit but not less than 107.70
BSL Levy	TBRB	61.65	-	61.65	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 \$96	-	0.18% but not less than \$96	0.18% but not less than \$97.70	-	0.18% but not less than \$97.70
Certification service – occupancy certificate for unauthorised Class 2-9 buildings (Note 1)	BUI361	0.18%	-	0.18%	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	0.38% but not less than \$96	-	0.38% but not less than \$96	0.38% but not less than \$97.70	-	0.38% but not less than \$97.70
BSL Levy (Note 1) for works less than \$45,000	TBRB	123.30	-	123.30	123.30	-	123.30
BSL Levy (Note 1) for works over \$45,000	TBRB	0.274%	-	0.274%	0.274%	-	0.274%
Certification service – building approval certificate for unauthorised Class 1 and 10 (Note 1). 0.38% of estimated construction costs.		0.38%	-	0.38%	0.38%	-	0.38%
Application to replace an occupancy permit for an existing building	BUI361	96.00	-	96.00	97.70	-	97.70
Application to extend the time during which an occupancy permit or building approval certificate has effect	BUI361	96.00	-	96.00	97.70	-	97.70
Application as defined in Regulation 31 of Building Regulations 2012		2,123.00	-	2,123.00	2,160.15	-	2,160.15
Verge permit fee - minimum charge	BUI376	252.00	25.20	277.20	252.00	25.20	277.20
Verge permit fee - per month	BUI376	42.00	4.20	46.20	42.00	4.20	46.20
Hoarding Licence - \$1 per m2 per month	BUI376	1.00	-	1.00	1.00	-	1.00
Bond - For any building or demolition works, including installation of swimming pools	TFOOT				\$1,000 + \$20/m frontage	-	\$1,000 + \$20/m frontage
<b>Building Information</b>							
Local Shire search fee (real-estate/settlement agent fee)	BUI373	45.45	4.55	50.00	45.45	4.55	50.00
Archive building plan copies search (Note 6)	BUI373	181.82	18.18	200.00	181.82	18.18	200.00
Copies of permits, building approval certificates (s129 Building Act) (Note 7)	BUI373	90.00	9.00	99.00	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	90.00	9.00	99.00
Officer attends site (per visit)	BUI367	200.00	20.00	220.00	200.00	20.00	220.00
<b>Private Swimming Pool Inspection Fees</b>							
One Off Swimming Pool Inspection - requested by owner/agent outside mandatory inspection regime	BUI375	136.36	13.64	150.00	136.36	13.64	150.00
Mandatory Swimming Pool Inspection Fee - charged over 4 years - \$55 per year	BUI375	50.00	5.00	55.00	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 \$96.00							
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 for dwellings and additions within residential zones							
6. Per building permit application - includes retrieval from external storage facility							
7. Reflective of the Shires costs, including overheads to provide the service							