

**SHIRE OF SERPENTINE JARRAHDALE**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

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**SHIRE OF SERPENTINE JARRAHDALÉ**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>REVENUE</b>				
Rates	8	14,413,560	12,976,751	12,905,070
Operating Grants, Subsidies and Contributions		1,767,792	2,917,578	2,890,133
Fees and Charges	11	4,153,715	3,835,330	3,654,781
Service Charges	10	0	0	0
Interest Earnings	2(a)	905,294	595,867	960,900
Other Revenue		<u>1,282,661</u>	<u>1,366,127</u>	<u>1,110,692</u>
		<u>22,523,022</u>	<u>21,691,652</u>	<u>21,521,576</u>
<b>EXPENSES</b>				
Employee Costs		(10,056,957)	(8,824,761)	(10,096,442)
Materials and Contracts		(9,750,435)	(8,652,354)	(8,749,115)
Utility Charges		(904,570)	(960,481)	(821,505)
Depreciation	2(a)	(2,622,641)	(2,485,847)	(2,597,043)
Interest Expenses	2(a)	(273,365)	(234,336)	(234,336)
Insurance Expenses		(483,588)	(388,727)	(515,463)
Other Expenditure		<u>(166,451)</u>	<u>(114,043)</u>	<u>(185,588)</u>
		<u>(24,258,007)</u>	<u>(21,660,549)</u>	<u>(23,199,492)</u>
		(1,734,985)	31,103	(1,677,916)
Non-Operating Grants, Subsidies and Contributions		4,215,725	3,320,546	6,041,480
Profit on Asset Disposals	4	74,247	87,775	30,209
Loss on Asset Disposals	4	<u>(90,169)</u>	<u>(49,971)</u>	<u>(59,730)</u>
<b>NET RESULT</b>		<b>2,464,818</b>	<b>3,389,453</b>	<b>4,334,043</b>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>2,464,818</u></b>	<b><u>3,389,453</u></b>	<b><u>4,334,043</u></b>

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

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		327,975	315,276	415,288
General Purpose Funding		16,642,182	16,343,615	16,240,281
Law, Order, Public Safety		521,220	475,365	492,760
Health		35,092	40,646	31,227
Education and Welfare		48,700	191	300
Community Amenities		3,154,517	2,807,816	2,660,934
Recreation and Culture		108,356	160,431	150,966
Transport		424,830	417,258	379,470
Economic Services		493,250	532,680	524,950
Other Property and Services		766,900	598,374	625,400
		<u>22,523,022</u>	<u>21,691,652</u>	<u>21,521,576</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(4,425,992)	(4,980,596)	(5,127,742)
General Purpose Funding		(511,680)	(302,982)	(487,835)
Law, Order, Public Safety		(1,908,978)	(1,586,273)	(1,529,877)
Health		(473,176)	(427,751)	(480,632)
Education and Welfare		(939,668)	(16,222)	(17,615)
Community Amenities		(5,045,545)	(5,019,989)	(5,167,388)
Recreation & Culture		(3,479,280)	(2,847,833)	(3,186,199)
Transport		(5,715,334)	(4,880,597)	(5,603,919)
Economic Services		(744,061)	(557,592)	(716,184)
Other Property and Services		(740,928)	(806,378)	(647,765)
		<u>(23,984,642)</u>	<u>(21,426,213)</u>	<u>(22,965,156)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Community Amenities		(48,528)	(67,460)	(67,459)
Recreation and Culture		(172,257)	(127,146)	(127,147)
Transport		(52,580)	(38,409)	(38,409)
Economic Services		0	(1,321)	(1,321)
		<u>(273,365)</u>	<u>(234,336)</u>	<u>(234,336)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Law, Order and Public Safety		0	(68,364)	85,000
Recreation and Culture		1,720,056	376,197	1,039,664
Transport		2,495,669	3,012,713	4,916,816
		<u>4,215,725</u>	<u>3,320,546</u>	<u>6,041,480</u>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

Continued	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
General Purpose		56,047	0	0
Governance		(7,800)	(23,530)	(15,542)
Law, Order and Public Safety		(2,290)	69,920	5,500
Health		(5,254)	(4,793)	739
Education		(5,883)	(4,109)	(245)
Community Amenities		(17,612)	(8,827)	(5,067)
Transport		(28,500)	24,836	(9,295)
Economic Services		(2,200)	(3,621)	(3,362)
Other Property and Services		(2,430)	(12,072)	(2,249)
		<u>(15,922)</u>	<u>37,804</u>	<u>(29,521)</u>
<b>NET RESULT</b>		<u><b>2,464,818</b></u>	<u><b>3,389,453</b></u>	<u><b>4,334,043</b></u>
<b>Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u><b>2,464,818</b></u></u>	<u><u><b>3,389,453</b></u></u>	<u><u><b>4,334,043</b></u></u>

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

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		14,013,361	12,702,914	13,069,763
Operating Grants, Subsidies and Contributions		1,767,792	2,917,578	2,890,133
Fees and Charges		4,268,715	3,996,888	3,948,141
Service Charges		0	0	0
Interest Earnings		905,294	595,867	960,900
Goods and Services Tax		210,000	0	81,000
Other		1,282,661	1,366,127	1,110,692
		<u>22,447,823</u>	<u>21,579,373</u>	<u>22,060,629</u>
<b>Payments</b>				
Employee Costs		(10,056,957)	(8,824,761)	(10,096,442)
Materials and Contracts		(8,663,371)	(9,596,168)	(7,947,077)
Utility Charges		(904,570)	(960,481)	(821,505)
Insurance Expenses		(483,588)	(388,727)	(515,463)
Interest Expenses		(273,365)	(234,336)	(234,336)
Goods and Services Tax		0	(52,406)	0
Other		(166,451)	(114,043)	(185,588)
		<u>(20,548,302)</u>	<u>(20,170,922)</u>	<u>(19,800,411)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,899,521</u>	<u>1,408,451</u>	<u>2,260,218</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	3	(2,994,521)	(4,768,191)	(4,953,172)
Payments for Construction of Infrastructure	3	(4,666,406)	(4,575,572)	(7,821,347)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		4,215,725	3,320,546	6,041,480
Proceeds from Sale of Plant & Equipment	4	889,200	608,316	804,000
<b>Net Cash Used in Investing Activities</b>		<u>(2,556,002)</u>	<u>(5,414,901)</u>	<u>(5,929,039)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(1,225,421)	(1,083,079)	(1,083,080)
Proceeds from Self Supporting Loans		7,203	6,816	6,816
Proceeds from New Debentures	5	564,389	2,213,431	2,688,164
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(653,829)</u>	<u>1,137,168</u>	<u>1,611,900</u>
<b>Net Increase (Decrease) in Cash Held Cash at Beginning of Year</b>		<u>(1,310,310)</u> 10,036,156	<u>(2,869,282)</u> 12,905,438	<u>(2,056,921)</u> 9,624,922
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>8,725,846</u></u>	<u><u>10,036,156</u></u>	<u><u>7,568,001</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 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>REVENUES</b>	1,2			
Governance		329,975	319,187	417,676
General Purpose Funding		2,284,669	3,366,864	3,438,337
Law, Order, Public Safety		522,920	477,956	587,760
Health		35,092	40,746	32,818
Education and Welfare		48,700	191	300
Community Amenities		3,154,517	2,808,246	2,677,164
Recreation and Culture		1,828,412	536,628	1,137,038
Transport		2,926,499	3,442,350	5,246,752
Economic Services		493,250	532,680	524,950
Other Property and Services		775,400	598,374	625,400
		<u>12,399,434</u>	<u>12,123,222</u>	<u>14,688,195</u>
<b>EXPENSES</b>	1,2			
Governance		(4,435,792)	(5,008,038)	(5,145,671)
General Purpose Funding		(511,680)	(302,982)	(487,838)
Law, Order, Public Safety		(1,912,968)	(1,587,308)	(1,534,377)
Health		(478,430)	(432,644)	(481,484)
Education and Welfare		(945,551)	(20,331)	(17,860)
Community Amenities		(5,111,685)	(5,096,706)	(5,239,914)
Recreation & Culture		(3,651,537)	(2,974,979)	(3,313,346)
Transport		(5,802,414)	(4,906,548)	(5,667,854)
Economic Services		(746,261)	(562,534)	(720,867)
Other Property and Services		(751,858)	(818,450)	(650,014)
		<u>(24,348,176)</u>	<u>(21,710,520)</u>	<u>(23,259,225)</u>
<b>Net Operating Result Excluding Rates</b>		(11,948,742)	(9,587,298)	(8,571,030)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
Initial Recognition of Assets due to change in Regulations				
- Land		0	0	0
- Easements		0	0	0
(Profit)/Loss on Asset Disposals	4	15,922	(37,804)	29,521
Depreciation on Assets	2(a)	2,622,641	2,485,847	2,597,043
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(1,624,921)	(3,745,257)	(3,546,672)
Purchase Infrastructure Assets - Roads	3	(4,666,406)	(4,575,572)	(7,821,347)
Purchase Plant and Equipment	3	(1,369,600)	(1,022,934)	(1,406,500)
Purchase Furniture and Equipment	3	0	0	0
Proceeds from Disposal of Assets	4	889,200	608,316	804,000
Repayment of Debentures	5	(1,225,421)	(1,083,079)	(1,083,080)
Proceeds from New Debentures	5	564,389	2,213,431	2,688,164
Self-Supporting Loan Principal Income		7,203	6,816	6,816
Transfers to Reserves (Restricted Assets)	6	(1,570,742)	(1,386,134)	(1,222,286)
Transfers from Reserves (Restricted Assets)	6	1,415,572	783,430	1,180,687
Transfers to Restricted Cash	6	(428,000)	(204,127)	(423,900)
Transfers from Restricted Cash	6	1,538,600	2,159,035	2,820,578
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,366,745	1,775,324	1,042,936
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,366,745	0
<b>Amount Required to be Raised from Rates</b>	8	<u>(14,413,560)</u>	<u>(12,976,751)</u>	<u>(12,905,070)</u>

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 30TH JUNE 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

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

**(b) The Local Government Reporting Entity**

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

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

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

**(c) 2012/13 Actual Balances**

Balances shown in this budget as 2012/13 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(d) Rounding Off Figures**

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

**(e) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(f) Goods and Services Tax**

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

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

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

**(g) Superannuation**

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(h) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

**(i) Trade and Other Receivables**

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

**(j) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(k) Fixed Assets**

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

**Mandatory Requirement to Revalue Non-Current Assets**

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

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

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

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

**Land Under Control**

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

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

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

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



**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

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

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

***Initial Recognition***

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

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

***Revaluation***

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

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

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

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

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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

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

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

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

***Transitional Arrangement***

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

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

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

***Early Adoption of AASB 13 - Fair Value Measurement***

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

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

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

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

***Land Under Roads***

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

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

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

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

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

**Depreciation of Non-Current Assets**

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

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

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

Land	Not depreciated
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Motor Vehicles	2 to 5 years
Computer Equipment	2 to 5 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	40 years
original surfacing	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	25 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths	40 years
Water supply piping & drainage systems	50 years
Irrigation Systems	25 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

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

**Capitalisation Threshold**

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

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

Amortised cost is calculated as:

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

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

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

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

**Classification and Subsequent Measurement (Continued)**

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

They are subsequently measured at fair value with changes in such fair value (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 the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

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

*(v) Financial liabilities*

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

**Impairment**

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

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

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

***Derecognition***

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

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

**(m) Impairment**

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

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

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

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

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

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(q) Provisions**

Provisions are recognised when:

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

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

**(r) Current and Non-Current Classification**

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	408,250	378,720	443,000
General Purpose Funding	0	0	0
Law, Order, Public Safety	111,000	88,404	38,000
Health	0	0	0
Education and Welfare	1,800	1,689	1,800
Community Amenities	4,000	3,865	4,000
Recreation and Culture	241,100	237,908	241,100
Transport	1,758,491	1,682,623	1,758,491
Economic Services	0	0	0
Other Property and Services	98,000	92,638	110,652
	<u>2,622,641</u>	<u>2,485,847</u>	<u>2,597,043</u>
<b><u>By Class</u></b>			
Land and Buildings	293,600	287,310	298,800
Furniture and Equipment	29,950	22,709	25,900
Plant and Equipment	540,600	493,205	513,852
Roads	1,664,308	1,590,467	1,664,308
Footpaths	44,604	46,694	44,604
Drainage	49,579	45,462	49,579
	<u>2,622,641</u>	<u>2,485,847</u>	<u>2,597,043</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures ( <i>refer note 5(a)</i> )	273,365	234,336	234,336
	<u>273,365</u>	<u>234,336</u>	<u>234,336</u>
<b>Rental Charges</b>			
- Operating Leases	662,246	492,356	613,246
	<u>662,246</u>	<u>492,356</u>	<u>613,246</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	90,000	104,754	90,000
- Restricted Funds	13,000	16,108	8,900
- Developer Contribution Funds	400,000	0	400,000
- Other Funds	199,294	259,600	269,000
Other Interest Revenue ( <i>refer note 13</i> )	203,000	215,405	193,000
	<u>905,294</u>	<u>595,867</u>	<u>960,900</u>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(b) Statement of Objective**

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

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**EDUCATION AND WELFARE**

Pre-schools, community services, and family centre.

**COMMUNITY AMENITIES**

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**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

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

**OTHER PROPERTY & SERVICES**

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



**SHIRE OF SERPENTINE JARRAHDALÉ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

<b>3. ACQUISITION OF ASSETS</b>	<b>2013/14 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	
Plant & Equipment	396,900
Land & Buildings	130,000
<b>Law, Order, Public Safety</b>	
Plant & Equipment	168,000
<b>Health</b>	
Plant & Equipment	58,800
<b>Education</b>	
Plant & Equipment	33,600
<b>Community Amenities</b>	
Plant & Equipment	156,450
<b>Recreation and Culture</b>	
Land & Buildings	519,921
Infrastructure Assets - Parks & Ovals	935,000
<b>Transport</b>	
Infrastructure Assets - Roads	4,666,406
Plant & Equipment	530,650
Land & Buildings	40,000
<b>Economic Services</b>	
Plant & Equipment	25,200
	<b><u>7,660,927</u></b>
<b><u>By Class</u></b>	
Land and Buildings	689,921
Infrastructure Assets - Roads	4,666,406
Infrastructure Assets - Parks and Ovals	935,000
Plant and Equipment	1,369,600
	<b><u>7,660,927</u></b>

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

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

**4. DISPOSALS OF ASSETS**

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

	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET \$	2013/2014 BUDGET \$	2013/2014 BUDGET \$
<b>By Program</b>			
<b>General Purpose</b>			
L196 Atkins Street, Jarrahdale	58,953	115,000	56,047
<b>Governance</b>			
Director Engineering Vehicle	34,000	36,000	2,000
Director Corporate Services Vehicle	28,000	25,000	(3,000)
Manager Finance Vehicle	24,500	23,000	(1,500)
Chief Executive Officer Vehicle	52,500	52,000	(500)
Director Development Services Vehicle	29,800	25,000	(4,800)
<b>Law, Order, &amp; Public Safety</b>			
Emergency Services Risk Co-ordinator	26,200	24,000	(2,200)
Emergency Services Administrator	24,390	24,000	(390)
Ranger	22,300	24,000	1,700
Senior Ranger	25,400	24,000	(1,400)
<b>Health</b>			
Senior Environmental Health Officer Vehicle	18,845	14,000	(4,845)
Manager Health, Rangers, and Compliance Vehicle	21,409	21,000	(409)
<b>Education</b>			
Manager Community Development Vehicle	26,883	21,000	(5,883)
<b>Community Amenities</b>			
Manager Environmental Services Vehicle	24,798	21,000	(3,798)
Manager Strategic Planning Vehicle	28,000	23,000	(5,000)
Senior Planner Vehicle	16,508	14,000	(2,508)
Senior Planner Vehicle	16,508	14,000	(2,508)
Manager Planning and Building Vehicle	24,798	21,000	(3,798)
<b>Transport</b>			
SJ129 2006 Case 721DXT Loader	100,070	80,000	(20,070)
1TBS159 Trailer	0	500	500
8US518 Trailer	0	500	500
SJ10076 2008 Isuzu NPR300 Crew Cab Tipper	20,000	25,000	5,000
SJ10321 2009 Isuzu NPR200 Parks Single Cab Tray Back Truck	22,000	20,000	(2,000)
P3418 Berti TA/P200 Swing Arm Mulcher Mower	5,000	1,000	(4,000)
Manager Operations Vehicle	24,630	21,000	(3,630)
Design Engineer Vehicle	22,300	15,000	(7,300)
Leading Hand Construction and Maintenance Vehicle	22,300	24,000	1,700
Leading Hand Drainage Vehicle	22,300	24,000	1,700
Supervisor Road Construction and Maintenance Vehicle	22,300	24,000	1,700
Building Maintenance Officer Vehicle	22,300	24,000	1,700
Leading Hand Parks and Gardens Vehicle	22,300	24,000	1,700
Manager Engineering Vehicle	24,630	23,000	(1,630)
Senior Infrastructure Engineer Vehicle	16,000	13,600	(2,400)
Infrastructure Engineer Vehicle	16,000	13,600	(2,400)
Project Manager Water Sensitive Urban Design Vehicle	23,000	21,000	(2,000)
<b>Economic Services</b>			
Manager Building Vehicle	16,200	14,000	(2,200)
	905,122	889,200	(15,922)
<b>By Class</b>			
Land & Buildings	58,953	115,000	56,047
Plant & Equipment	846,169	774,200	(71,969)

**Summary**

Profit on Asset Disposals  
Loss on Asset Disposals

**2012/13**  
**BUDGET**  
**\$**

74,247  
(90,169)  
(15,922)

**SHIRE OF SERPENTINE JARRAHDALE**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

#	Particulars	Principal at 1 July 2013	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$
89	SERPYP AVILLION	12,638		12,638	11,889	0	12,638	591	1,339
90**	SERPYP AVILLION	7,553		7,553	7,145	0	7,553	351	758
91	RECREATION CENTRE	1,633,350		233,510	220,063	1,399,840	1,633,350	96,607	110,054
91B	RECREATION CENTRE	131,414		18,944	17,909	112,470	131,414	7,370	8,405
94	TOYOTA COASTER BUS	0		0	21,222	0	0	0	1,321
95	BYFORD DEVELOPER CONTRIBUTION	0		0	11,540	0	0	0	718
97	MUNDIJONG WHITBY STRUCTURE PLAN	0		0	149,219	0	0	0	8,359
98	POPULATION PROJECTION STUDY	0		0	7,386	0	0	0	460
100	ROAD DESIGN COSTS	22,272		22,272	21,082	0	22,272	992	2,183
101	BYFORD DEVELOPER CONTRIBUTION	6,682		6,682	6,325	0	6,682	298	655
102	ROAD CONSTRUCTION	100,483		100,483	95,111	0	100,483	4,477	9,848
103	ROAD CONSTRUCTION	210,635		102,435	96,979	108,200	210,635	10,567	16,024
104	COMMUNITY INFRASTRUCTURE	86,619		42,124	39,880	44,495	86,619	4,345	6,590
105	MUNDIJONG IMPLEMENTATION	124,099		60,352	57,136	63,747	124,099	6,226	9,441
106	LPS STRATEGY	54,137		26,328	24,925	27,809	54,137	2,716	4,118
107	BYFORD TOWN CENTRE LSP	106,109		51,602	48,854	54,507	106,109	5,323	8,072
108	BYFORD DEVELOPER CONTRIBUTION	83,371		40,545	38,385	42,826	83,371	4,182	6,342
109	DEVELOPER CONTRIBUTION	50,379		24,500	23,195	25,879	50,379	2,527	3,833
111	BYFORD DEVELOPER CONTRIBUTION	91,793		24,863	23,839	66,930	91,793	3,712	4,736
112	MUNDIJONG DEVELOPER CONTRIBUTION	20,138		5,454	5,230	14,684	20,138	814	1,039
113	BYFORD TOWN CENTRE	157,422		42,639	40,883	114,783	157,422	6,366	8,122
115	ROAD CONSTRUCTION	238,133		56,386	54,267	181,747	238,133	8,236	10,354
116	BRIGGS PARK STORAGE FACILITIES	120,000		22,122	0	97,878	120,000	4,623	0
117	COUNCIL CHAMBERS REFURBISHMENT	1,150,000		86,438	0	1,063,562	1,150,000	58,369	0
118	DEVELOPER CONTRIBUTION	265,989		62,982	60,615	203,007	265,989	9,199	11,565
119	ROAD CONSTRUCTION	743,541		137,392	0	606,149	743,541	28,309	0
120	DEVELOPER CONTRIBUTION	199,890		37,177	0	162,713	199,890	7,164	0
121	ROAD CONSTRUCTION	0	447,187	0	0	447,187	0	0	0
122	DEVELOPER CONTRIBUTION	0	117,202	0	0	117,202	0	0	0
		5,616,647	564,389	1,225,421	1,083,079	4,955,615	5,616,647	273,365	234,336

Debentures 95, 97, 98, 100, 101, 105, 107, 108, 109, 111, 112, 113, 118, 120, and 122 are to be financed by the Developer Contribution Schemes.

\*\* Debenture 90 is a self supporting loan. All other debenture repayments are to be financed by general purpose revenue.

**SHIRE OF SERPENTINE JARRAHDALÉ  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

(b) New Debentures - 2013/14

#	Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
121	ROAD CONSTRUCTION	447,187	WATC	Debenture	5	49,609	3.92%	447,187	0
122	DEVELOPER CONTRIBUTION	117,202	WATC	Debenture	5	13,003	3.92%	117,202	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2013 nor is it expected to have unspent debenture funds as at 30th June 2014.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the ANZ Bank does exist. It is not anticipated that this facility will be required to be utilised during 2013/14.

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

<b>6. RESERVES</b>	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>	<b>2012/13 Budget \$</b>
<b>(a) Light Fleet and Plant Acquisition Reserve</b>			
Opening Balance	296,760	212,588	227,100
<i>Amount Set Aside / Transfer to Reserve</i>			
Municipal Transfer	550,010	552,708	552,708
Interest	9,801	10,600	8,965
<i>Amount Used / Transfer from Reserve</i>			
Purchase of Plant	<u>(742,800)</u>	<u>(479,136)</u>	<u>(656,500)</u>
	<u>113,771</u>	<u>296,760</u>	<u>132,273</u>
<b>(b) Gravel Pit Reserve</b>			
Opening Balance	22,900	21,771	21,761
<i>Amount Set Aside / Transfer to Reserve</i>			
Interest	755	1,129	860
<i>Amount Used / Transfer from Reserve</i>			
Transfer to Administration Reserve to close reserve	<u>(23,655)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>22,900</u>	<u>22,621</u>
<b>(c) Tourism Reserve</b>			
Opening Balance	85,738	72,994	73,388
<i>Amount Set Aside / Transfer to Reserve</i>			
Sale Yards Lease income	2,400	2,400	2,400
Interest	2,833	10,344	2,897
<i>Amount Used / Transfer from Reserve</i>			
Tourism And Small Business Contribution	<u>(40,000)</u>	<u>0</u>	<u>(22,500)</u>
Tourism Memberships	<u>0</u>	<u>0</u>	<u>(5,000)</u>
	<u>50,971</u>	<u>85,738</u>	<u>51,185</u>
<b>(d) Investment Reserve</b>			
Opening Balance	596,132	561,528	561,750
<i>Amount Set Aside / Transfer to Reserve</i>			
Interest	<u>19,693</u>	<u>34,604</u>	<u>22,175</u>
	<u>615,825</u>	<u>596,132</u>	<u>583,925</u>
<b>(e) Community Facilities Reserve</b>			
Opening Balance	102,111	96,408	96,367
<i>Amount Set Aside / Transfer to Reserve</i>			
Proceeds from L196 Atkins Street	115,000	0	0
Interest	3,373	5,703	3,804
<i>Amount Used / Transfer from Reserve</i>			
Jarrahdale Skate Park	<u>(115,000)</u>	<u>0</u>	<u>0</u>
	<u>105,484</u>	<u>102,111</u>	<u>100,171</u>
<b>(f) Leave Reserve</b>			
Opening Balance	208,409	90,763	90,758
<i>Amount Set Aside / Transfer to Reserve</i>			
Transfer from municipal	300,000	174,633	174,633
Interest	6,883	6,699	3,583
<i>Amount Used / Transfer from Reserve</i>			
2013/2014 Leave	<u>(198,442)</u>	<u>(63,686)</u>	<u>(245,982)</u>
	<u>316,850</u>	<u>208,409</u>	<u>22,992</u>
<b>(g) Administration Building Reserve</b>			
Opening Balance	76,251	72,041	72,005
<i>Amount Set Aside/Transfer to Reserve</i>			
From Gravel Pit Reserve	23,655	0	0
Interest	2,518	4,210	2,842
<i>Amount Used / Transfer from Reserve</i>			
Administration Refurbishment	<u>(70,000)</u>	<u>0</u>	<u>(30,000)</u>
	<u>32,424</u>	<u>76,251</u>	<u>44,847</u>
<b>(h) Natural Disaster Recovery Management Account Reserve</b>			
Opening Balance	93,187	78,137	216,468
<i>Amount Set Aside / Transfer to Reserve</i>			
Transfer from Muni	70,073	61,831	62,015
Interest	3,078	5,874	8,545
<i>Amount Used / Transfer from Reserve</i>			
ESD999 - Emergency Expenditure Account	<u>(28,559)</u>	<u>(52,655)</u>	<u>(27,239)</u>
	<u>137,779</u>	<u>93,187</u>	<u>259,789</u>

**SHIRE OF SERPENTINE JARRAHDAL**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

<b>6. RESERVES (Continued)</b>	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>	<b>2012/13 Budget \$</b>
<b>(i) Waste Reserve</b>			
Opening Balance	823,071	595,459	596,520
<i>Amount Set Aside / Transfer to Reserve</i>			
Interest	27,181	29,756	23,548
Transfer per rubbish service	212,880	197,856	200,037
	<u>1,063,132</u>	<u>823,071</u>	<u>820,105</u>
<b>(j) Renewable Energy Reserve</b>			
Opening Balance	29,234	27,796	27,784
<i>Amount Set Aside / Transfer to Reserve</i>			
Interest	966	1,438	1,097
Savings in energy costs	0	0	5,000
<i>Amount Used / Transfer from Reserve</i>			
Contribution towards Renewable Energy Proj	0	0	(5,000)
	<u>30,200</u>	<u>29,234</u>	<u>28,881</u>
<b>(k) Multi Use Trails Reserve</b>			
Opening Balance	15,913	14,895	14,889
<i>Amount Set Aside / Transfer to Reserve</i>			
Interest	526	1,018	587
<i>Amount Used / Transfer from Reserve</i>			
Construction Projects	0	0	0
	<u>16,439</u>	<u>15,913</u>	<u>15,476</u>
<b>(l) Chestnuts Drainage Reserve</b>			
Opening Balance	50,000	0	0
<i>Amount Set Aside / Transfer to Reserve</i>			
Interest	1,651		
Specified Area Rate Raised	0	50,597	49,534
<i>Amount Used / Transfer from Reserve</i>			
Transfer to Asset Management Reserve	(51,651)		
MOR810 Expenditure		(597)	(49,534)
	<u>0</u>	<u>50,000</u>	<u>0</u>
<b>(m) Mundijong Locality Funding Reserve</b>			
Opening Balance	2,339	43,075	46,405
<i>Amount Set Aside / Transfer to Reserve</i>			
As per resolution	0	30,000	0
Interest	77	2,338	1,833
<i>Amount Used / Transfer from Reserve</i>			
Locality Projects	0	(73,074)	(48,238)
	<u>2,416</u>	<u>2,339</u>	<u>-</u>
<b>(n) Byford Locality Funding Reserve</b>			
Opening Balance	70,929	38,759	38,730
<i>Amount Set Aside / Transfer to Reserve</i>			
As per resolution	0	30,000	0
Interest	2,343	2,170	1,529
<i>Amount Used / Transfer from Reserve</i>			
Locality Projects	0	0	0
	<u>73,272</u>	<u>70,929</u>	<u>40,259</u>
<b>(o) Oakford Locality Funding Reserve</b>			
Opening Balance	27,799	30,014	30,000
<i>Amount Set Aside / Transfer to Reserve</i>			
As per resolution	0	10,000	0
Interest	918	1,610	1,184
<i>Amount Used / Transfer from Reserve</i>			
Locality Projects	0	(13,825)	(1,184)
	<u>28,717</u>	<u>27,799</u>	<u>30,000</u>
<b>(p) Jarrahdale Locality Funding Reserve</b>			
Opening Balance	12,410	11,697	11,684
<i>Amount Set Aside / Transfer to Reserve</i>			
As per resolution	0	20,000	0
Interest	410	713	461
<i>Amount Used / Transfer from Reserve</i>			
Locality Projects	0	(20,000)	0
	<u>12,820</u>	<u>12,410</u>	<u>12,145</u>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

<b>6. RESERVES (Continued)</b>	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>	<b>2012/13 Budget \$</b>
<b>(q) Serpentine Locality Funding Reserve</b>			
Opening Balance	41,796	22,322	22,307
<i>Amount Set Aside / Transfer to Reserve</i>			
As per resolution	0	20,000	0
Interest	1,380	1,237	880
<i>Amount Used / Transfer from Reserve</i>			
Locality Projects	0	(1,763)	0
	<u>43,176</u>	<u>41,796</u>	<u>23,187</u>
<b>(r) Keysbrook Locality Funding Reserve</b>			
Opening Balance	30,000	30,014	30,000
<i>Amount Set Aside / Transfer to Reserve</i>			
As per resolution	0	10,000	0
Interest	991	2,303	1,185
<i>Amount Used / Transfer from Reserve</i>			
Locality Projects	0	(12,317)	(1,185)
	<u>30,991</u>	<u>30,000</u>	<u>30,000</u>
<b>(s) Serpentine Jarrahdale Locality Funding Reserve</b>			
Opening Balance	29,884	29,027	28,991
<i>Amount Set Aside / Transfer to Reserve</i>			
As per resolution	0	2,317	2,369
Interest	987	1,940	1,144
<i>Amount Used / Transfer from Reserve</i>			
Locality Projects	0	(3,400)	0
	<u>30,871</u>	<u>29,884</u>	<u>32,504</u>
<b>(t) Millbrace Bridge Preservation Reserve</b>			
Opening Balance	10,944	10,459	10,455
<i>Amount Set Aside / Transfer to Reserve</i>			
As per resolution	0	0	0
Interest	361	485	413
	<u>11,305</u>	<u>10,944</u>	<u>10,868</u>
<b>(u) Asset Management Reserve</b>			
Opening Balance	34,863	62,530	62,530
<i>Amount Set Aside / Transfer to Reserve</i>			
Interest	1,151	3,575	2,468
Transfer from municipal/reserve	121,724	0	0
<i>Amount Used / Transfer from Reserve</i>			
Harris Place, Jarrahdale works	(100,000)	0	0
Asbestos Program	0	(31,242)	(60,000)
	<u>57,738</u>	<u>34,863</u>	<u>4,998</u>
<b>(v) Glades Village Centre Maintenance &amp; Asset Renewal Reserve</b>			
Opening Balance	0	0	0
<i>Amount Set Aside / Transfer to Reserve</i>			
Transfer from specified area rates raised	0	0	53,592
	<u>0</u>	<u>0</u>	<u>53,592</u>
<b>(w) Jarrahdale Communications Tower Reserve</b>			
Opening Balance	64,311	0	0
<i>Amount Set Aside / Transfer to Reserve</i>			
Transfer from lease income (JCM100)	80,000	95,919	30,000
Interest	2,124	127	
<i>Amount Used / Transfer from Reserve</i>			
Expenditure for Jarrahdale Communications Tower (COM600)	(45,465)	(31,735)	(28,327)
	<u>100,970</u>	<u>64,311</u>	<u>1,673</u>
<b>(w) Workers Compensation Premium Reserve</b>			
Opening Balance	0	0	0
<i>Amount Set Aside / Transfer to Reserve</i>			
Refund of workers compensation insurer based on performance	5,000	0	0
<i>Amount Used / Transfer from Reserve</i>			
Additional workers compensation insurance over 2.2% of employee costs	0	0	0
	<u>5,000</u>	<u>0</u>	<u>0</u>
	<u>2,880,151</u>	<u>2,724,981</u>	<u>2,321,491</u>

All of the above reserve accounts are to be supported by money held in financial institutions and investments (value at \$21,070).

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

6. RESERVES (Continued)	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Light Fleet and Plant Acquisition Reserve	559,811	563,308	561,673
Gravel Pit Reserve	755	1,129	860
Tourism Reserve	5,233	12,744	5,297
Investment Reserve	19,693	34,604	22,175
Community Facilities Reserve	118,373	5,703	3,804
Leave Reserve	306,883	181,332	178,216
Administration Building Reserve	26,173	4,210	2,842
Natural Disaster Recovery Management Account Reserve	73,151	67,705	70,560
Waste Reserve	240,061	227,612	223,585
Renewable Energy Reserve	966	1,438	6,097
Multi Use Trails Reserve	526	1,018	587
Chestnuts Drainage Reserve	1,651	50,597	49,534
Mundijong Locality Funding Reserve	77	32,338	1,833
Byford Locality Funding Reserve	2,343	32,170	1,529
Oakford Locality Funding Reserve	918	11,610	1,184
Jarrahdale Locality Funding Reserve	410	20,713	461
Serpentine Locality Funding Reserve	1,380	21,237	880
Keysbrook Locality Funding Reserve	991	12,303	1,185
Serpentine Jarrahdale Locality Funding Reserve	987	4,257	3,513
Millbrace Bridge Preservation Reserve	361	485	413
Asset Management Reserve	122,875	3,575	2,468
Glades Village Centre Maintenance & Asset Renewal Reserve	0	0	53,592
Jarrahdale Communications Tower Reserve	82,124	96,046	30,000
Workers Compensation Premium Reserve	5,000	0	0
	<u>1,570,742</u>	<u>1,386,134</u>	<u>1,222,288</u>
<b>Transfers from Reserves</b>			
Light Fleet and Plant Acquisition Reserve	(742,800)	(479,136)	(656,500)
Gravel Pit Reserve	(23,655)	0	0
Tourism Reserve	(40,000)	0	(27,500)
Investment Reserve	0	0	0
Community Facilities Reserve	(115,000)	0	0
Leave Reserve	(198,442)	(63,686)	(245,982)
Administration Building Reserve	(70,000)	0	(30,000)
Natural Disaster Recovery Management Account Reserve	(28,559)	(52,655)	(27,239)
Waste Reserve	0	0	0
Renewable Energy Reserve	0	0	(5,000)
Multi Use Trails Reserve	0	0	0
Chestnuts Drainage Reserve	(51,651)	(597)	(49,534)
Mundijong Locality Funding Reserve	0	(73,074)	(48,238)
Byford Locality Funding Reserve	0	0	0
Oakford Locality Funding Reserve	0	(13,825)	(1,184)
Jarrahdale Locality Funding Reserve	0	(20,000)	0
Serpentine Locality Funding Reserve	0	(1,763)	0
Keysbrook Locality Funding Reserve	0	(12,317)	(1,185)
Serpentine Jarrahdale Locality Funding Reserve	0	(3,400)	0
Millbrace Bridge Preservation Reserve	0	0	0
Asset Management Reserve	(100,000)	(31,242)	(60,000)
Glades Village Centre Maintenance & Asset Renewal Reserve	0	0	0
Jarrahdale Communications Tower Reserve	(45,465)	(31,735)	(28,327)
Workers Compensation Premium Reserve	0	0	0
	<u>(1,415,572)</u>	<u>(783,430)</u>	<u>(1,180,689)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>155,170</u>	<u>602,704</u>	<u>41,599</u>



**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

**6. RESERVES (Continued)**

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

**Leave Reserve**

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

**Light Fleet and Plant Acquisition Reserve**

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

**Gravel Pit Reserve**

- To provide for the establishment and rehabilitation of gravel pits used by Council for the supply of materials.

**Tourism Reserve**

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

**Information Technology Reserve**

- To provide for the requirements to maintain and develop Councils information technology assets.

**Investment Reserve**

- These funds are to be used to leverage opportunities that may present themselves to Council from time to time.

**Community Facilities Reserve**

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

**Jarrahdale Heritage Park Reserve**

- Funding of future developments and implementation of the concept plan.

**Natural Disaster Recovery Management Account Reserve**

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

**Waste Reserve**

- To provide for Waste Management requirements.

**Renewable Energy Reserve**

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

**Administration Building Reserve**

- To provide for the employee accommodation requirements.

**Road Reseal Reserve**

- To allow for the second coat seal of Roads to take place at a later time from initial construction.

**Multi Use Trails Reserve**

- To allow for the construction of Multi Use Trails.

**Chestnuts Drainage Reserve**

- To provide services for drainage in the Chestnuts area.

**Infrastructure Reserve**

- To provide for the provision of constructing and maintaining infrastructure.

**Mundijong Locality Funding Reserve**

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.

**Byford Locality Funding Reserve**

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.

**Oakford Locality Funding Reserve**

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.

**Jarrahdale Locality Funding Reserve**

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.

**Serpentine Locality Funding Reserve**

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.

**Keysbrook Locality Funding Reserve**

- To provide funds for community purposes as per the Locality Funding for Townscape Projects Policy.

**Serpentine Jarrahdale Locality Funding Reserve**

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

**Millbrace Bridge Preservation Reserve**

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

**Asset Management Reserve**

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

**Jarrahdale Communications Tower Reserve**

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

**Workers Compensation Premium Reserve**

- To transfer any surplus funds returned to the Shire as a result of good performance from the workers compensation insurer to assist in funding possible future compensation claims that exceed the 2.2% of employee costs allocated in the budget.

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

7. NET CURRENT ASSETS	Note	2013/14 Budget \$	2012/13 Actual \$
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	81,525	1,324,383
Cash - Reserves	15(a)	2,859,081	2,703,911
Cash - Restricted	15(a)	5,785,240	6,007,862
Receivables		1,579,172	1,503,970
Inventories		26,000	32,032
		<u>10,331,018</u>	<u>11,572,158</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(1,686,697)</u>	<u>(1,493,640)</u>
NET CURRENT ASSET POSITION		8,644,321	10,078,518
Less: Cash - Restricted Reserves	15(a)	(2,859,081)	(2,703,911)
Less: Cash - Restricted Municipal		<u>(5,785,240)</u>	<u>(6,007,862)</u>
ESTIMATED SURPLUS C/FWD		<u>0</u>	<u>1,366,745</u>

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

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

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

**8. RATING INFORMATION - 2013/14 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2013/14 Budgeted Rate Revenue \$</b>	<b>2013/14 Budgeted Interim Rates \$</b>	<b>2013/14 Budgeted Back Rates \$</b>	<b>2013/14 Budgeted Total Revenue \$</b>	<b>2012/13 Actual \$</b>
<b>Differential General Rate</b>								
GRV Residential Improved	9.2055	3,632	55,247,749	5,085,831	70,000	0	5,155,831	4,312,124
GRV Residential Vacant	13.6285	142	5,344,540	728,381	330,000	0	1,058,381	784,144
GRV Commercial	9.6085	48	3,171,561	304,739	0	0	304,739	279,439
GRV Light Industrial	10.0000	31	1,797,095	179,710	0	0	179,710	174,709
UV Rural	0.2986	1,299	1,155,464,939	3,450,219	0	0	3,450,219	3,178,969
UV Rural Living	0.3632	1,612	702,065,000	2,549,900	0	0	2,549,900	2,253,541
UV Intensive Farming	0.9297	20	17,055,000	158,560	0	0	158,560	148,191
<b>Sub-Totals</b>		<b>6,784</b>	<b>1,940,145,884</b>	<b>12,457,340</b>	<b>400,000</b>	<b>0</b>	<b>12,857,340</b>	<b>11,131,117</b>
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV Residential Improved	1,000	317	2,974,457	317,000	0	0	317,000	888,114
GRV Residential Vacant	1,050	756	3,562,810	793,800	0	0	793,800	370,870
GRV Commercial	1,105	23	207,891	25,415	0	0	25,415	28,520
GRV Light Industrial	1,105	5	46,262	5,525	0	0	5,525	5,525
UV Rural	1,105	301	155,821,375	332,605	0	0	332,605	343,655
UV Rural Living	1,105	0	0	0	0	0	0	209,950
UV Intensive Farming	1,105	75	19,852,000	82,875	0	0	82,875	0
<b>Sub-Totals</b>		<b>1,477</b>	<b>182,464,795</b>	<b>1,557,220</b>	<b>0</b>	<b>0</b>	<b>1,557,220</b>	<b>1,846,634</b>
Discounts							14,414,560 (1,000)	12,977,751 (1,000)
<b>Total Amount of General Rates</b>							<b>14,413,560</b>	<b>12,976,751</b>
Specified Area Rates (Note 9)							0	50,597
<b>Total Rates</b>							<b>14,413,560</b>	<b>12,976,751</b>

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

The general rates detailed above for the 2013/14 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

**8. RATING INFORMATION - 2013/14 FINANCIAL YEAR (Continued)**

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.

**OBJECTS OF, AND REASONS FOR, DIFFERENTIAL RATES IMPOSED**

**Residential Improved**

This rate sets the standard against which the rate in the dollar for other urban GRV properties is measured. Typically the GRV rate in the dollar for residential properties is lower than other urban rates in the dollar.

**Residential Vacant**

This rate is set higher than the residential improved rate to promote and encourage land owners to develop vacant land to its full potential, thereby stimulating growth.

**Commercial**

This rate ensures that commercial properties make a reasonable contribution to the rate base of the Shire, given the additional impact on infrastructure provided by Council, whilst recognising that commercial activities are one of the major employers in the community and are to be encouraged. Council also note that the rates paid by commercial property owners are generally tax deductible expenses.

**Industrial**

This rate ensures that properties with special provisions under the Town Planning Scheme make a reasonable contribution to the rate base of the Shire. This provides the opportunity for Council to specifically target those industries that require additional resources in managing their presence, given the impacts their activities have on the road infrastructure and service requirements of the Council. Whilst recognising that industrial activities are one of the major employers in the community and are to be encouraged, the Council also note that the rates paid by these property owners are generally tax deductible expenses.

**Rural**

The rate in the dollar is the standard against which the rate in the dollar for other UV properties is measured. The UV rate in the dollar for rural properties is the midpoint for all unimproved value land rates in the dollar.

**Intensive Farming**

This rate ensures that a reasonable contribution is made to the rate base of the Shire on the basis that intensive farming properties place additional demand on Councils road infrastructure as a result of their activities.

**Rural Living**

This rate ensures that a fair contribution is made to the rate base of the Shire on the basis that small lot holdings often require the same services as an urban area, but cause disparate service delivery costs due to the spread out nature of the land holdings.

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

**9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR**

	Rate in \$	Basis of Rate	Rateable Value	2013/14 Budgeted Revenue \$	Budget Applied to Reserve \$	Budget Applied to Costs \$	2012/13 Actual \$
<b>Chestnuts Drainage</b>	-	GRV	0	0	0	0	50,597
				0	0	0	50,597

The Serpentine Jarrahdale Shire will no longer apply a specified area rate to properties located in the Chestnuts Estate located west of the Jarrahdale town site. The original purpose of this rate was to maintain the unique water drainage network of the estate.

**10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR**

The Serpentine Jarrahdale Shire has not applied any service charges for the 2013/2014 financial year.

**11. FEES & CHARGES REVENUE**

	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>
Governance	0	0
General Purpose Funding	166,986	182,592
Law, Order, Public Safety	109,600	84,278
Health	35,092	40,647
Education and Welfare	700	955
Community Amenities	3,054,517	2,740,219
Recreation & Culture	36,570	40,936
Transport	259,000	216,193
Economic Services	486,250	524,806
Other Property & Services	5,000	4,704
	<u>4,153,715</u>	<u>3,835,330</u>

**SHIRE OF SERPENTINE JARRAHDAL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

**Discount/Payment Incentive**

To be eligible for the following prizes, payment must be made in full (option one only), by 4:30pm on 13 August 2013;

1. First Prize: \$1,000 cash plus a double pass to the West Australian Symphony Orchestra (WASO) to see Strauss & Ravel
2. Second Prize: A double pass to the West Australian Symphony Orchestra (WASO) to see Strauss & Ravel

**Concessions**

**1. Farmland Concession**

Council provide a concession to those properties that meet the Council SEG1 Farmland Concession Policy and provides a 31% concession off the rural rate to those properties that meet the eligibility criteria. For further information please contact the Shire's rates department. The total concession for farmland is estimated at \$217,680 for the 2013/2014 financial year.

**2. Conservation Concession**

Council provide a concession to those properties that meet the eligibility criteria and provides a 50% concession off the rural rate. For further information please contact the Shire's environmental department. The total concession for conservation is estimated at \$9,449 for the 2013/2014 financial year.

**3. Rowley Road Units**

Council provides a concession for Rowley Road Units consisting of a lower minimum rate. The minimum rate for 2013/2014 financial year is \$809. The Rowley Road Units fall under the residential improved rate category and the total concession for Rowley Road Units is estimated at \$0 for the 2013/2014 financial year.

**Rate Write Offs**

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

**Sundry Write Offs**

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

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

Where no instalment option is indicated, penalty interest will accrue at the rate of 11% per annum from the 14 August 2013 until full payment is received. It is estimated this will generate \$140,000

Where an instalment option is indicated interest will accrue at the rate of 5.5% per annum from the instalment date, if unpaid after that date, until full payment of the instalment is made. The anticipated revenue from these charges is \$70,000

The Serpentine Jarrahdale Shire offers ratepayers the option to pay their rates by three separate option plans. These instalment plans for the 2013/14 year are as follows:

**Option 1**

Payment in Full on or before 13 August 2013

**Option 2**

Instalment 1 on or before 13 August 2013  
Instalment 2 on or before 14 October 2013

**Option 3**

Instalment 1 on or before 13 August 2013  
Instalment 2 on or before 14 October 2013  
Instalment 3 on or before 16 December 2013  
Instalment 4 on or before 17 February 2014

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

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$154,000, and is detailed below:

	<b>2013/14</b>
	<b>Budget</b>
	<b>\$</b>
Administration charges	<b>80,000</b>
Interest charges	<b>68,000</b>
	<b>148,000</b>
	<b>=====</b>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

<b>14. ELECTED MEMBERS REMUNERATION</b>	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>
The following fees, expenses and allowances are to be paid to council members and/or the president.		
Meeting Fees	148,000	60,999
President's Allowance	35,000	30,098
Deputy President's Allowance	8,750	7,256
Travelling Expenses	10,000	12,503
Telecommunications Allowance	28,000	7,611
	<u>229,750</u>	<u>118,467</u>

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>	<b>2012/13 Budget \$</b>
Cash - Unrestricted	81,525	1,324,383	141,336
Cash - Reserves	2,859,081	2,703,911	2,301,351
Cash - Restricted	5,785,240	6,007,862	5,125,314
	<u>8,725,846</u>	<u>10,036,156</u>	<u>7,568,001</u>

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

Light Fleet and Plant Acquisition Reserve	113,771	296,760	132,273
Gravel Pit Reserve	0	22,900	22,621
Tourism Reserve	39,901	74,668	41,045
Investment Reserve	605,825	586,132	573,925
Community Facilities Reserve	105,484	102,111	100,171
Leave Reserve	316,850	208,409	22,992
Administration Building Reserve	32,424	76,251	44,847
Natural Disaster Recovery Management Account Reserve	137,779	93,187	259,789
Waste Reserve	1,063,132	823,071	820,105
Renewable Energy Reserve	30,200	29,234	28,881
Multi Use Trails Reserve	16,439	15,913	15,476
Chestnuts Drainage Reserve	-0	50,000	0
Mundijong Locality Funding Reserve	2,416	2,339	0
Byford Locality Funding Reserve	73,272	70,929	40,259
Oakford Locality Funding Reserve	28,717	27,799	30,000
Jarrahdale Locality Funding Reserve	12,820	12,410	12,145
Serpentine Locality Funding Reserve	43,176	41,796	23,187
Keysbrook Locality Funding Reserve	30,991	30,000	30,000
Serpentine Jarrahdale Locality Funding Reserve	30,871	29,884	32,504
Millbrace Bridge Preservation Reserve	11,305	10,944	10,868
Asset Management Reserve	57,738	34,863	4,998
Glades Village Centre Maintenance & Asset Renewal Rese	0	0	53,592
Jarrahdale Communications Tower Reserve	100,970	64,311	1,673
Workers Compensation Premium Reserve	5,000	0	0
Other Restricted Cash	5,785,240	6,007,862	5,125,314
	<u>8,644,321</u>	<u>8,711,773</u>	<u>7,426,665</u>

**SHIRE OF SERPENTINE JARRAHDALÉ**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

**15. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

<b>(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>	<b>2012/13 Budget \$</b>
Net Result	2,464,818	3,389,453	4,334,043
Depreciation	2,622,641	2,485,847	2,597,043
(Profit)/Loss on Sale of Asset	15,922	(37,804)	29,521
(Increase)/Decrease in Receivables	(285,199)	(90,283)	539,053
(Increase)/Decrease in Inventories	6,032	(6,943)	1,637
Increase/(Decrease) in Payables	1,291,032	(1,003,961)	800,401
Increase/(Decrease) in Employee Provisions	0	(7,312)	0
Grants/Contributions for the Development of Assets	(4,215,725)	(3,320,546)	(6,041,480)
<b>Net Cash from Operating Activities</b>	<u>1,899,521</u>	<u>1,408,451</u>	<u>2,260,218</u>
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	21,500	21,500	21,000
Credit Card Balance at Balance Date	(5,000)	(12,000)	(5,000)
<b>Total Amount of Credit Unused</b>	<u>116,500</u>	<u>109,500</u>	<u>116,000</u>
<b>Loan Facilities</b>			
Loan Facilities in use at Balance Date	<u>4,955,615</u>	<u>5,616,647</u>	<u>6,091,376</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 30TH JUNE 2014**

**16. TRUST FUNDS**

Funds held at balance date over which the District has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
Maintenance Bonds	135,269	0	0	135,269
Building Services Levy	9,230	35,400	(37,682)	6,948
BCITF Levy	34,667	140,100	(143,902)	30,865
Footpath Bonds	599,238	180,000	(250,000)	529,238
Halls & Oval Bonds	22,123	18,000	(30,000)	10,123
Sundry Bonds	24,092	12,000	(30,000)	6,092
Excavation Bonds	15,250	0	0	15,250
Fire Management Plan	0	0	0	0
Cash in Lieu of Public Open Space	278,768	8,500	0	287,268
Serpentine Jarrahdale Business & Tourism Association	4,257	100	0	4,357
HAS Earthmoving Bond	31,069	0	(31,069)	0
Temporary Accommodation (Health)	3,000	0	0	3,000
	<u>1,156,963</u>			<u>1,028,410</u>

**SHIRE OF SERPENTINE JARRAHDALE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

**17. MAJOR LAND TRANSACTIONS**

**Jarrahdale Heritage Park**

(a) Details

Council purchased a parcel of land bounded by Jarrahdale Road and the Heritage Park in Jarrahdale on 30th June 2000 at a cost of \$611,000. A loan debenture from the WA Treasury was raised to finance this purchase. Through the sale of land in 2004/05 the debt was retired.

	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>
(b) Current year transactions		
<b>Operating Income</b>		
- Profit on sale	0	0
- Insurance proceeds	0	0
	<b>0</b>	<b>0</b>
<b>Operating Expenditure</b>		
- Operating Costs	(759)	(30,439)
- Maintenance Costs	(8,199)	(4,563)
	<b>(8,958)</b>	<b>(35,002)</b>

(c) Expected Future Cash Flows

	2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	Total \$
<b>Cash Outflows</b>						
- Development Costs	0	(638,068)	(745,220)	(594,500)	(700,122)	(2,677,910)
- Operational Expenses	(8,958)	(159,160)	(202,785)	(208,173)	(331,914)	(910,990)
	<b>(8,958)</b>	<b>(797,228)</b>	<b>(948,005)</b>	<b>(802,673)</b>	<b>(1,032,036)</b>	<b>(3,588,900)</b>
<b>Cash Inflows</b>						
- Grants	0	0	0	0	0	0
- Sale Proceeds	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cash Flows</b>	<b>(8,958)</b>	<b>(797,228)</b>	<b>(948,005)</b>	<b>(802,673)</b>	<b>(1,032,036)</b>	<b>(3,588,900)</b>

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2013/14.

CAPITAL ACQUISITIONS		COST				FUNDING SOURCES							Description
Account #	DESCRIPTION	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrast. Assets	Total Acquisition	Grant Revenue	Trade In Revenue	Loan Funding	Restricted Funding	Reserve Funding	Muni Funding	
GFI451	L196 Atkins Street, Jarrahdale					-		115,000					
	<b>TOTAL FOR GOVERNANCE</b>	-	-	-	-	-	-	<b>115,000</b>	-	-	-	-	
DAS901	Plant Replacement - Director Engineering			55,650		<b>55,650</b>		36,000			19,650	-	
DCS901	Plant Replacement - Director Corporate & Community			55,650		<b>55,650</b>		25,000			30,650	-	
CCS900	Plant Replacement - Manager Finance			38,850		<b>38,850</b>		23,000			15,850	-	
CEO901	Plant Replacement - Chief Executive Officer			65,100		<b>65,100</b>		52,000			13,100	-	
CEO901	Plant Purchase - Economic Development Officer			25,200		<b>25,200</b>					25,200	-	
PRS900	Plant Replacement - Director Planning			55,650		<b>55,650</b>		25,000			30,650	-	
OGC900	Plant Purchase - Manager Human Resources			33,600		<b>33,600</b>					33,600	-	
EXE900	Plant Purchase - Manager Communications & Executive Services			33,600		<b>33,600</b>					33,600	-	
ITS901	Plant Purchase - Manager Information Services			33,600		<b>33,600</b>					33,600	-	
ADM901	Stage 2 Existing Office - Corporate Services Refurbishment	30,000				<b>30,000</b>					30,000	-	
ADM901	Stage 1 Existing Office - Administration Building Refurbishment	100,000				<b>100,000</b>					40,000	60,000	
	<b>TOTAL FOR GOVERNANCE</b>	<b>130,000</b>	-	<b>396,900</b>	-	<b>526,900</b>	-	<b>161,000</b>	-	-	<b>305,900</b>	<b>60,000</b>	
ESD900	Plant Replacement - Emergency Services Risk Co-ordinator			42,000		<b>42,000</b>		24,000			18,000	-	
ESD900	Plant Replacement - Emergency Services Administrator			42,000		<b>42,000</b>		24,000			18,000	-	
RAN900	Plant Replacement - Ranger			42,000		<b>42,000</b>		24,000			18,000	-	
RAN900	Plant Replacement - Senior Ranger			42,000		<b>42,000</b>		24,000			18,000	-	
	<b>TOTAL FOR LAW, ORDER &amp; PUBLIC SAFETY</b>	-	-	<b>168,000</b>	-	<b>168,000</b>	-	<b>96,000</b>	-	-	<b>72,000</b>	-	
HIA900	Plant Replacement - Senior Environmental Health Officer			25,200		<b>25,200</b>		14,000			11,200	-	
HIA900	Plant Replacement - Manager Health, Rangers, and Compliance			33,600		<b>33,600</b>		21,000			12,600	-	
	<b>TOTAL FOR HEALTH</b>	-	-	<b>58,800</b>	-	<b>58,800</b>	-	<b>35,000</b>	-	-	<b>23,800</b>	-	
CDO900	Plant Replacement - Manager Community Services			33,600		<b>33,600</b>		21,000			12,600	-	
	<b>TOTAL FOR EDUCATION</b>	-	-	<b>33,600</b>	-	<b>33,600</b>	-	<b>21,000</b>	-	-	<b>12,600</b>	-	
ENV900	Plant Replacement - Manager Environmental Services			33,600		<b>33,600</b>		21,000			12,600	-	
STP900	Plant Replacement - Manager Strategic Planning			38,850		<b>38,850</b>		23,000			15,850	-	
TPL900	Plant Replacement - Senior Planner 1			25,200		<b>25,200</b>		14,000			11,200	-	
TPL900	Plant Replacement - Senior Planner 2			25,200		<b>25,200</b>		14,000			11,200	-	
TPL900	Plant Replacement - Manager Planning and Building			33,600		<b>33,600</b>		21,000			12,600	-	
	<b>TOTAL FOR COMMUNITY AMENITIES</b>	-	-	<b>156,450</b>	-	<b>156,450</b>	-	<b>93,000</b>	-	-	<b>63,450</b>	-	
BPS900	Briggs Park Storage Facility - carry fwd from 12/13	30,000				<b>30,000</b>				30,000		-	Grant received in 11/12 + CSRFF 12/13

CAPITAL ACQUISITIONS		COST				FUNDING SOURCES							Description
Account #	DESCRIPTION	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrast. Assets	Total Acquisition	Grant Revenue	Trade In Revenue	Loan Funding	Restricted Funding	Reserve Funding	Muni Funding	
JSP900	Jarrahdale Skate Park	315,000				315,000	200,000				115,000	-	Funded from
SHA900	Shade sails for Kalimna Oval	24,440				24,440	12,220					12,220	Contribution from Australand
MUR900	Mundijong Oval Upgrade of Infrastructure - carry fwd from 12/13	80,000				80,000	80,000					-	CLGF Grant 12/13
CKH900	Clem Kentish Oval Upgrade of Infrastructure - carry fwd from 12/13	55,000				55,000	55,000					-	CLGF Grant 12/13
HOP900	Hopeland School Restoration Work - Rescrew roof and replace	30,000				30,000	30,000					-	CLGF Grant 12/13
JOP900	Jarrahdale Old Post Office Restoration Work	52,281				52,281	52,281					-	CLGF Grant 12/13
BPL900	Briggs Park Lower Oval Sports Reserve Upgrade	800,000				800,000	753,918					46,082	CLGF Grant 13/14
BPH900	Briggs Park Hall - Replace veranda	16,000				16,000						16,000	
DEM900	Demolish Bunning's Mill Office, Jarrahdale	10,000				10,000						10,000	
BGH900	Bruno Gianatti Hall Public Toilet Upgrade	12,200				12,200						12,200	
BCS900	Byford Central Oval Ablution/Storage (Stage 1 & 2) - carry fwd from 12/13	30,000				30,000				30,000		-	Grant received in 11/12 + CSRFF 12/13
<b>TOTAL FOR RECREATION &amp; CULTURE</b>		<b>1,454,921</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,454,921</b>	<b>1,183,419</b>	<b>-</b>	<b>-</b>	<b>60,000</b>	<b>115,000</b>	<b>96,502</b>	
<b>COR900</b>	<b>Council Funded Road Construction</b>												
RC323	Harris Place Drainage - Stage 1				100,000	100,000					100,000		
RC126	Path Construction - Paterson Street - 1.5kms from Richardson Street to Keirnan Street				362,000	362,000	181,000		181,000		-	-	PBN \$181,000
RC902	Whitby Falls - Manjedal Brook - construction of shared use path, car park				1,100,000	1,100,000	300,000			800,000		-	Grant received in 12/13 + Regional CLGF \$300K
RC905	Byford Beautification Project (carried fwd from 12/13)				300,000	300,000	175,000			125,000		-	Grant received in 11/12
												-	
<b>R2R900</b>	<b>Roads to Recovery Funded Road Construction</b>												
R2R133	Abernethy Road - Bradford Close to Warrington				217,001	217,001	217,001					-	
R2R156	Bradshaw Street - Beenyup Rd to Cul-de-sac 400m				200,000	200,000	200,000					-	
												-	
<b>DSC900</b>	<b>Developer Contribution Road Construction</b>												
DSC200	Thomas Road - Plaistowe and Portwine Intersections				150,000	150,000				150,000		-	Carry forward from 2012/2013. Developer Contribution \$100K
DES200	Thomas Road - Design Work - carried over from 12/13				690,000	690,000	396,000			294,000		-	Developer Contribution \$294K + RRG received in 12/13 \$264K
												-	
<b>RRG900</b>	<b>Regional Road Group Funded Road Construction</b>												
RRG200	Thomas Rd - Butcher to Railway (RRG)				23,177	23,177	15,451					7,726	
RRA200	Thomas Rd - West of Wungong South Rd (RRG)				4,214	4,214	2,809					1,405	
RRB200	Thomas Rd - West of Briggs Rd (RRG)				42,140	42,140	28,093					14,047	
RRG013	Hopkinson Rd - Orton to Cavanagh Close (RRG)				128,573	128,573	85,715					42,858	
RRG003	Watkins Rd - Wright to Roman Rd (RRG)				105,350	105,350	70,233					35,117	

CAPITAL ACQUISITIONS		COST				FUNDING SOURCES							Description
Account #	DESCRIPTION	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrast. Assets	Total Acquisition	Grant Revenue	Trade In Revenue	Loan Funding	Restricted Funding	Reserve Funding	Muni Funding	
RRG006	Nettleton Rd - Millar's Rd to Jarrahdale Rd (RRG)				83,391	83,391	55,594					27,797	
RRG117	Kingsbury Drive - South Western Highway 1,000m				378,560	378,560	252,373		126,187			-	Carry forward from 2012/2013
												-	
<b>SBS900</b>	<b>State Black Spot Funded Road Construction</b>											-	
SBS117	Kingsbury Drive - Stage 2				420,000	420,000	280,000		140,000			-	
SBS583	Karden Boulevard - Thomas Road - protected R/H lane & install L/H lane				100,000	100,000	100,000					-	Carry forward from 2012/2013
SBS007	Karnup Road - Hopelands Road - install median islands				70,000	70,000	30,000			20,000		20,000	Carry forward from 2012/2013
SBS129	Nicholson Road - protected R/H pocket				90,000	90,000	38,400			25,600		26,000	Carry forward from 2012/2013
SBS002	Jarrahdale Rd - SLK 1.2 to SLK 4.2 (SBS)				60,000	60,000	40,000					20,000	
SBS001	S/West Hwy - Nettleton Rd Intersection (SBS)				42,000	42,000	28,000					14,000	
RPP926	Shed for Depot to Store Plant, Materials, & Equipment	40,000				40,000						40,000	
												-	
RPP925	Plant Disposal - 2006 Case 721DXT Loader					-		80,000					
RPP925	Plant Disposal - 1TBS159 Trailer and 8U5518 Trailer					-		1,000					
RPP925	Plant Purchase - Crew Cab Tipper			70,000		70,000		25,000			45,000	-	
RPP925	Plant Purchase - Single Cab Truck			50,000		50,000		20,000			30,000	-	
RPP925	Plant Replacement - Mulcher Mower			19,000		19,000		1,000			18,000	-	
RPP925	Plant Replacement - Manager Operations			33,600		33,600		21,000			12,600	-	
RPP925	Plant Replacement - Design Engineer			25,200		25,200		15,000			10,200	-	
RPP925	Plant Replacement - Leading Hand Construction and Maintenance			42,000		42,000		24,000			18,000	-	
RPP925	Plant Replacement - Leading Hand Drainage			42,000		42,000		24,000			18,000	-	
RPP925	Plant Replacement - Supervisor Road Construction and Maintenance			42,000		42,000		24,000			18,000	-	
RPP925	Plant Replacement - Building Maintenance Officer			42,000		42,000		24,000			18,000	-	
RPP925	Plant Replacement - Leading Hand Parks and Gardens			42,000		42,000		24,000			18,000	-	
EDT900	Plant Replacement - Manager Engineering			38,850		38,850		23,000			15,850	-	
EST900	Plant Replacement - Senior Infrastructure Engineer			25,200		25,200		13,600			11,600	-	
EST900	Plant Replacement - Infrastructure Engineer			25,200		25,200		13,600			11,600	-	
EST900	Plant Replacement - Project Manager Water Sensitive Urban Design			33,600		33,600		21,000			12,600	-	
	<b>TOTAL FOR TRANSPORT</b>	<b>40,000</b>	<b>-</b>	<b>530,650</b>	<b>4,666,406</b>	<b>5,237,056</b>	<b>2,495,669</b>	<b>354,200</b>	<b>447,187</b>	<b>1,414,600</b>	<b>357,450</b>	<b>248,950</b>	
						-							
BUI900	Plant Replacement - Senior Building Surveyor			25,200		25,200		14,000			11,200	-	
	<b>TOTAL FOR ECONOMIC SERVICES</b>	<b>-</b>	<b>-</b>	<b>25,200</b>	<b>-</b>	<b>25,200</b>	<b>-</b>	<b>14,000</b>	<b>-</b>	<b>-</b>	<b>11,200</b>	<b>-</b>	
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,624,921</b>	<b>-</b>	<b>1,369,600</b>	<b>4,666,406</b>	<b>7,660,927</b>	<b>3,679,088</b>	<b>889,200</b>	<b>447,187</b>	<b>1,474,600</b>	<b>961,400</b>	<b>405,452</b>	



## Schedule of Fees and Charges

*for the financial year ended 30 June 2014*

<b>Governance</b>	<b>GL Code</b>	<b>Fees excluding GST</b>	<b>GST</b>	<b>Fees including GST</b>
<b><u>Property Enquiry Fees</u></b>				
Statement of rates - written	RAR265	30.00	-	30.00
Confirmation of zone & orders - written	RAR265	80.00	-	80.00
Combined statement/confirmation	RAR265	110.00	-	110.00
Reprint of rate notice - current year	RAR138	15.00	-	15.00
Reprint of rate notice - each previous year	RAR138	25.00	-	25.00
<b><u>Rate Fees and Debt Recovery</u></b>				
Rate instalment fee (cost for 3 instalments \$30.00)	RAR138	9.09	0.91	10.00
Final rate instalment reminder fee	RAR138	9.09	0.91	10.00
Payment arrangement fee	RAR138	45.45	4.55	50.00
Dishonour fee (includes administration fee)	RAR139	18.18	1.82	20.00
Debt recovery fee - administration Fee	RAR257	Actual Cost	GST	Actual Cost + GST
Issue of notice of discontinuance	RAR140	Actual Cost	GST	Actual Cost + GST
Penalty interest on rate & service charges - arrears	RAR136	11.0%	-	11%
Penalty interest on rate & service charges - current	RAR136	11.0%	-	11%
Penalty interest on current rates - instalments	RAR137	5.5%	-	5.5%
Penalty interest on outstanding debtors (greater than 37 days)	RAR136	11.0%	-	11%
<b><u>Rate Book</u></b>				
Full listing - CD or email (excel document)	GFI632	150.00	-	150.00
Per suburb - CD or email (excel document)	GFI632	25.00	-	25.00
<i>for any commercial purpose, and/or provided to any other person.</i>				
<b><u>Publications - Council</u></b>				
<i>Note: All public documents can be download free of charge from www.sjshire.wa.gov.au)</i>				
Council minutes - charged at photocopy rate per page (colour additional)	GFI264	0.25 p/page	-	0.25 p/page
Council publications - charged at photocopy rate per page (colour additional)	GFI264	0.25 p/page	-	0.25 p/page
<b><u>Tourism Books/Information</u></b>				
Harnessing Voices (by Wilma Mann)	CDO100	18.18	1.82	20.00
The Serpentine (by Neil J Coy)	CDO100	10.91	1.09	12.00
Jarra Valley Stories CD Rom	JHP103	18.18	1.82	20.00
<b><u>Photocopying</u></b>				
A4 (per page)	GFI263	0.23	0.02	0.25
A4 colour (per page)	GFI263	0.64	0.06	0.70
A3 (per page)	GFI263	0.45	0.05	0.50
A3 colour (per page)	GFI263	1.18	0.12	1.30
<b><u>Freedom of Information Act</u></b>				
Application fee under Section 12(1)(e) of Act	GFI632	30.00	-	30.00
Application fee under Section 12(1)(e) of Act - Pensioners	GFI632	22.50	-	22.50
Per hour charge for staff dealing with FOI application	GFI632	33.00	-	33.00
Per hour charge for supervised access	GFI632	33.00	-	33.00
Per hour charge for staffs time photocopying	GFI632	33.00	-	33.00
Per page charge for photocopying	GFI632	0.25 p/page	-	0.25 p/page
Charge for duplicating a tape, film or computer information	GFI632	Actual Cost	-	Actual Cost
Delivery, packaging & postage	GFI632	Actual Cost	-	Actual Cost
Advanced deposit which may be required by an agency under section 18(1) or 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	GFI632	25%	-	25%
<b><u>Archive/Document Search Fee</u></b>				
Document retrieval fee from archives	GFI632	Actual Cost + 20%	GST	Actual Cost + 20% + GST
7 day copy and collection service (per hour of part thereof), in addition to document retrieval fee	GFI632	70.00	7.00	77.00
24 hour copy and collection service (per hour of part thereof), in addition to document retrieval fee	GFI632	140.00	14.00	154.00
<i>Note: Photocopying charges apply per page</i>				
<b><u>Professional Services</u></b>				
Consultation on technical matters (per hour, minimum fee 1 hour) - not prescribed by legislation	GFI263	78.18	7.82	86.00
Written advice on technical matters (per hour, minimum fee 1 hour) - not prescribed by legislation	GFI263	78.18	7.82	86.00
Travel expenses	GFI263	Actual Cost	GST	Actual + GST
<b><u>Election Nomination Fee</u></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
<b><u>Payroll Services</u></b>				
Payroll Services (per employee)	GFI263	807.27	80.73	888.00
<b><u>Jarrahdale Communications Tower</u></b>				
Non refundable application fee	JCM100	500.00	-	500.00
Processing per hour fee	JCM100	77.00	-	77.00
<i>Note: Variations to these fees shall be in accordance with Council Policy &amp; Procedures</i>				
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>				



Law, Order, and Public Safety	GL Code	Fees excluding GST	GST	Fees including GST
<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
<b>Large Size Vermin Trap Hire</b>				
Per week or part thereof	RAN104	60.00	6.00	66.00
Bond fee	TSUND	250.00	-	250.00
<b>Medium Size Vermin Trap Hire</b>				
Per week or part thereof	RAN104	45.00	4.50	49.50
Bond fee	TSUND	150.00	-	150.00
<b>Motor Vehicle and Off Road Vehicle Impound Fees</b>				
As per the Control of Vehicles Act 1978 (as amended)				
Impound fee	RAN205	150.00	-	150.00
Cartage and storage	RAN205	Actual Cost + 20%	-	Actual Cost + 20%
<b>Pound Fees and Charges</b>				
Seizure & return of dog or cat without impounding	RAN205	30.00	-	30.00
Seizure & impounding of a dog or cat	RAN205	80.00	-	80.00
Maintenance of dog or cat in pound per day	RAN205	20.00	-	20.00
Return of impounded dog or cat outside normal hours	RAN205	65.00	-	65.00
Destruction of dog or cat	RAN205	Actual Cost + 20%	0.10	Actual Cost + 20% + GST
Any vet fees where such attention is necessary	RAN205	Actual Cost + 20%	0.10	Actual Cost + 20% + GST
Surrender of a dog or cat	RAN205	Actual Cost + 20%	0.10	Actual Cost + 20% + GST
Sale of unclaimed impounded dog or cat	RAN205	50.00	5.00	55.00
<b>Dog and Cat Registration/Licence Fees</b>				
Application fee to keep more than 2 dogs	RAN205	90.00	-	90.00
Dogs kept in approved kennel establishment licenced under section 27 of the Act, where not otherwise registered - annual fee	RAN103	200.00	-	200.00
Annual application for approval or renewal of approval to breed cats (per cat)	RAN103	100.00	-	100.00
Certified copy of an entry in the register	RAN205	1.00	-	1.00
Inspection of register	RAN205	0.50	-	0.50
Lifetime registration - unsterilized dog	RAN101	250.00	-	250.00
Lifetime registration - sterilized dog or cat	RAN101	100.00	-	100.00
3 years - unsterilized dog	RAN101	120.00	-	120.00
1 year - unsterilized dog	RAN101	50.00	-	50.00
3 years - sterilised dog or cat	RAN101	42.50	-	42.50
1 year sterilised dog or cat	RAN101	20.00	-	20.00
Pensioner concession as defined for dog or cat	RAN101	50% of fee	-	50% of fee
Droving/farm dog concession as defined	RAN101	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
Droving/farm dog concession as defined	RAN101	25% of fee	-	25% of fee
Guide dog registration fee		no charge	-	no charge
Emergency services dog registration fee	RAN101	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
<b>Stock Pound and Ranger Fees</b>				
<b>Horses, mules, asses, camels, bulls or boars per head</b>				
Ranger fees per hour between 8am and 6pm	RAN205	40.00	-	40.00
Ranger fees per hour outside 8am and 6pm	RAN205	80.00	-	80.00
Pound fees per head first day	RAN205	35.00	-	35.00
Pound fees per head subsequent days	RAN205	15.00	-	15.00
Sustenance per day	RAN205	25.00	-	25.00
<b>Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, pigs per head</b>				
Ranger fees per hour between 8am and 6pm	RAN205	40.00	-	40.00
Ranger fees per hour outside 8am and 6pm	RAN205	80.00	-	80.00
Pound fees per head first day	RAN205	35.00	-	35.00
Pound fees per head subsequent days	RAN205	15.00	-	15.00
Sustenance per day	RAN205	25.00	-	25.00
<b>Weathers, ewes, lambs, goats per head</b>				
Ranger fees per hour between 8am and 6pm	RAN205	40.00	-	40.00
Ranger fees per hour outside 8am and 6pm	RAN205	80.00	-	80.00
Pound fees per head first day	RAN205	35.00	-	35.00
Pound fees per head subsequent days	RAN205	15.00	-	15.00
Sustenance per day	RAN205	25.00	-	25.00
<i>Note: No charge is payable in respect of a suckling animal under the age of 6 months running with its mother.</i>				
<i>kilometres.</i>				
<i>Where the distance is more than 3 kilometres, an additional charge of \$1.00 for each 1.5 kilometres or part thereof in excess of a 3 kilometres shall be paid to the Ranger in respect of each animal other than a suckling animal as provided.</i>				
<i>varied, are chargeable.</i>				





Law, Order, and Public Safety	GL Code	Fees excluding GST	GST	Fees including GST
<b>Rates for Damage by Trespass or Livestock</b>				
Trespass in enclosed growing crop of any kind or garden or enclosure from which the crop has not been removed or in an enclosed public cemetery or sanitary site	RAN205	25.00	-	25.00
Trespass in un-enclosed paddock or meadow of grass	RAN205	10.00	-	10.00
Trespass in other enclosed land	RAN205	20.00	-	20.00
Trespass in other un-enclosed land	RAN205	15.00	-	15.00
<i>Note: Includes horses, mares, geldings, fillies, colts, foals, bulls, oxen, steer, heifers, calves, asses, mules, camels, goats, pigs of any description, sheep of any description, per head.</i>				
<i>No charge is payable in respect of a suckling animal under the age of 6 months running with its mother varied are chargeable.</i>				
<b>Fines and Penalties - Parking</b>				
As per the Parking Local Laws (as amended)	RAN210			
As per the Parking for Disabled Regulations (as amended)	RAN210			
Obstructing vehicle impounding fee	RAN210	150.00	-	150.00
Obstructing vehicle towing fee	RAN210	100.00	10.00	110.00
Storage fee	RAN210	Actual Cost + 20%	-	Actual Cost + 20%
<b>Fines and Penalties - Litter</b>				
As per the Litter Act 1979 (as amended)	RAN211			
<b>Illegal Signs - Activities and Trading in Public Place</b>				
Impounding Fee	RAN210	55.00	-	55.00
Storage fee per day	RAN210	10.00	-	10.00
<b>Shopping Trolleys - Activities and Trading in Public Place</b>				
Impounding Fee	RAN210	55.00	-	55.00
Storage fee per day	RAN210	10.00	-	10.00
<b>Emergency Management Issues</b>				
Emergency management issues advice - per hour or part there of	ESD405	75.00	7.50	82.50
Preparation of emergency management plans - includes consultancy - p/hr (minimum charge is 1 hour)	ESD405	131.82	13.18	145.00
Emergency consultancy work - per hour or part there of	ESD405	131.82	13.18	145.00
Fire hydrant padlocks	ESD405	54.55	5.45	60.00
<b>Offences against the Bush Fires Act</b>				
1st inspection (free of charge)		-	-	-
Subsequent inspection	ESD411	82.50	-	82.50
1st and final notice	ESD411	82.50	-	82.50
Registered final notice	ESD411	85.00	-	85.00
Administration fee per hour or part there of	ESD411	75.00	7.50	82.50
Administration fee for issuing a final demand	ESD411	12.27	1.23	13.50
Administration fee for preparing an enforcement certificate in relation to an infringement notice	ESD411	10.45	1.05	11.50
Administration fee for registering an infringement notice with the registry	ESD411	39.09	3.91	43.00
Fee for issuing a notice of intension to suspend licenses	ESD411	25.91	2.59	28.50
Investigation of administration cost relating to offences against the Acts per hour or part there of.	ESD411	86.36	8.64	95.00
<b>Emergency Services</b>				
<i>emergency services vehicles and equipment, responses and charges for reimbursement of expenses to deal with an incident, in addition to infringement charges.</i>				
Deliberate False alarm	ESD402	250.00	-	250.00
Direct Brigade Alarm - False alarm	ESD402	250.00	-	250.00
Call out to illegal burn	ESD402	250.00	-	250.00
<i>Note: The above does not include vehicle and equipment costs. Additional charges will be incurred as per below;</i>				
Reconnaissance Vehicles (per hour, or part there of)	ESD402	50.00	-	50.00
Light tanker equivalent (per hour, or part there of)	ESD402	75.00	-	75.00
1.4 Equivalent (per hour, or part there of)	ESD402	110.00	-	110.00
2.4 Equivalent (per hour, or part there of)	ESD402	240.00	-	240.00
3.4 Equivalent (per hour, or part there of)	ESD402	290.00	-	290.00
Bulk Water Tanker Equivalent (per hour, or part there of)	ESD402	240.00	-	240.00
Specialist Equipment Vehicle Equivalent (per hour, or part there of)	ESD402	500.00	-	500.00
Pumper Vehicles Equivalent (per hour, or part there of)	ESD402	500.00	-	500.00
Air support equipment	ESD402	Actual Cost	-	Actual Cost
Earth moving and general equipment	ESD402	Actual Cost	-	Actual Cost
Any other equipment, personnel or items	ESD402	Actual Cost	-	Actual Cost

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

Health	GL Code	Fees excluding GST	GST	Fees including GST
<b><u>Annual Registration - Offensive Trades</u></b>				
As per the Offensive Trades (Fees) Regulations 1976 (as amended)				
Artificial manure depots	HIA211	202.00	-	202.00
Blood drying	HIA211	163.00	-	163.00
Bone merchants premises	HIA211	163.00	-	163.00
Bone mills	HIA211	163.00	-	163.00
Fat melting, fat extracting or tallow melting establishments		-		
1. Butcher shops and similar	HIA211	163.00	-	163.00
2. Larger establishments	HIA211	285.00	-	285.00
Fellmongeries (skin sheds)	HIA211	163.00	-	163.00
Fish curing establishments	HIA211	202.00	-	202.00
Fish processing establishments	HIA211	285.00	-	285.00
Shellfish and crustacean processing establishments	HIA211	285.00	-	285.00
Gut scraping, preparation of sausage skins	HIA211	163.00	-	163.00
Laundries, dry cleaning establishments	HIA211	140.00	-	140.00
Manure works	HIA211	202.00	-	202.00
Piggeries	HIA211	285.00	-	285.00
Places for storing, drying or preserving bones	HIA211	163.00	-	163.00
Poultry farming	HIA211	285.00	-	285.00
Poultry processing establishments	HIA211	285.00	-	285.00
Rabbit farming	HIA211	285.00	-	285.00
Pet meat processes (slaughterhouse & knackerries)	HIA211	285.00	-	285.00
Other offensive trades not specified	HIA211	285.00	-	285.00
<b><u>Food Business Risk Assessment Inspection Fees</u></b>				
High risk	HIA218	465.00	-	465.00
Medium risk	HIA218	335.00	-	335.00
Low risk	HIA218	85.00	-	85.00
<b><u>Food Business Registration and Application Fees</u></b>				
Application for the construction of a food business	HIA218	200.00	-	200.00
Registration of a food business	HIA218	78.00	-	78.00
Change of ownership	HIA218	60.00	-	60.00
Food spoil (supervision of destruction) - per hour	HIA220	89.09	8.91	98.00
Notice of seizure and/or destruction	HIA227	93.00	-	93.00
Annual assessment charge for pet meat premises	HIA212	465.00	-	465.00
<b><u>Trading in Public Places (includes Itinerant Vendors)</u></b>				
Hawkers, stall holders and street traders (application fee*)	HIA213	50.00	-	50.00
Hawkers, stall holders and street traders (annual fee*) (*Does not apply to defined "Community Associations")	HIA213	150.00	-	150.00
<b><u>Local Laws</u></b>				
Registration of a lodging house	HIA217	100.00	-	100.00
Registration of holiday accommodation and bed and breakfast	HIA217	65.00	-	65.00
Application to keep poultry, pigeons, bees, approved animals	HIA211	65.00	-	65.00
<b><u>Onsite Effluent Disposal</u></b>				
Fees are prescribed by the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulations 1974 (as amended)				
Application fee	HIA231	113.00	-	113.00
Issuing of a permit to use an apparatus (i.e. inspection fee)	HIA230	113.00	-	113.00
Inspection of non-complying installation - per hour	HIA220	89.09	8.91	98.00
Fee for any compliance inspection of an apparatus after corrective works orders have been issued by an EHO before or after the issue of a Permit to use an apparatus minimum fee per hour or part there of after the first hour	HIA220	102.73	10.27	113.00
<b><u>Caravan Park</u></b>				
Fees are prescribed by the Caravan Parks and Camping Grounds Regulations 1997 (as amended)				
Caravan park (minimum charge)	HIA215	200.00	-	200.00
or fee based on number of sites as per the following (whichever is the greater);				
1. Long and short stay sites (per site)	HIA215	6.00	-	6.00
2. Camp site (per site)	HIA215	3.00	-	3.00
3. Overflow site (per site)	HIA215	1.50	-	1.50
Transfer of caravan park licence	HIA215	100.00	-	100.00
Late payment of licence renewal	HIA215	20.00	-	20.00
<b><u>Temporary Accommodation</u></b>				
Application for temporary accommodation	HIA216	150.00	-	150.00
Application for extension of temporary accommodation	HIA216	150.00	-	150.00
Application to Department of Local Government for further 12 months	HIA216	200.00	-	200.00
Bond for temporary accommodation, prior to issue building license	TTEMPACCOM	1,000.00	-	1,000.00

<b>Health</b>	GL Code	Fees excluding GST	GST	Fees including GST
<b>Public Building/Events</b>				
Provision of Certification of Local Health Authority (s39) - Liquor Licensing		Nil		Nil
1. Community or sporting group				
2a. Commercial premises desk top audit	HIA226	180.00	-	180.00
2b. Commercial premises onsite assessment	HIA226	257.50	-	257.50
Application for a non-complying event	HIA226	500.00	-	500.00
Noise monitoring fee per hour with equipment	HIA227	163.64	16.36	180.00
<b>Ceiling limit of fees are prescribed by the Health (Public Building) Regulations 1992 (as amended)</b>				
Application for the construction/alteration of a public building				
1. Administration (Applications Assessments and Site Inspections)				
1a. Higher Risk	HIA227	550.00	55.00	605.00
1b. Medium Risk	HIA227	550.00	55.00	605.00
1c. Low Risk	HIA227	550.00	55.00	605.00
2. Application for a Noise Regulations non-complying event (Reg 18)	HIA226	550.00	55.00	605.00
3. Site assessment either requested or required for non compliance - per hour (minimum admin fee \$50)*	HIA220	94.55	9.45	104.00
* Maximum fees for assessing application is up to \$832.00				
<b>Sampling Fees</b>				
Sampling non-scheme water (commercial premises) - high risk	HIA219	624.00	-	624.00
Sampling non-scheme water (commercial premises) - medium risk	HIA219	312.00	-	312.00
Sampling non-scheme water (commercial premises) - low risk	HIA219	208.00	-	208.00
Sampling non-scheme water (not-for-profit premises) - high risk	HIA219	312.00	-	312.00
Sampling non-scheme water (not-for-profit premises) - medium risk	HIA219	156.00	-	156.00
Sampling non-scheme water (not-for-profit premises) - low risk	HIA219	104.00	-	104.00
Re-sampling of non-scheme water (commercial premises)	HIA219	102.00	-	102.00
<b>Health and Amenity Administration</b>				
Additional copies of food sampling results/water sampling results	HIA228	30.00	3.00	33.00
Written report to settlement agency (desktop and records)	HIA227	74.55	7.45	82.00
Written report to settlement agency (site assessment) - per hour	HIA227	92.73	9.27	102.00
General administration search/enquiry fee - per hour or part thereof	HIA228	74.55	7.45	82.00
Technical assessment/report fee - per hour or part thereof	HIA227	88.18	8.82	97.00
All other site assessments - per hour or part thereof	HIA220	92.73	9.27	102.00
		88.18	8.82	97.00
Response to non-compliance with Health Act, Environmental Protection Act and related legislation	HIA220			

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

## Community Amenities

Community Amenities		GL Code	Fees excluding GST	GST	Fees including GST
<b>Schedule 2 - Maximum fees for certain planning services (r47)</b>					
1	Determining a development application (other than for an extractive industry) where the estimated cost of development is:				
	(a) not more than \$50,000	TPL178	147.00	-	147.00
	(b) more than \$50,000 but not more than \$500,000	TPL178	0.32% of estimated cost of development (no GST)		
	(c) more than \$500,000 but not more than \$2.5 million	TPL178	1,700 + 0.257% for every \$1 > \$500,000 (no GST)		
	(d) more than \$2.5 million but not more than \$5 million	TPL178	7,161 + 0.206% for every \$1 > \$2.5 million (no GST)		
	(e) more than \$5 million but not more than \$21.5 million	TPL178	12,633 + 0.123% for every \$1 > \$5 million (no GST)		
	(f) more than \$21.5 million	TPL178	34,196.00	-	34,196.00
2	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	TPL178	The fee in item 1 plus, by way of penalty, twice that fee (no GST)		
3	Determining a development application for an extractive industry where the development has not commenced or been carried out	TPL178	739.00	-	739.00
4	Determining a development application for an extractive industry where the development has commenced or been carried out	TPL178	The fee in item 3 plus, by way of penalty, twice that fee (no GST)		
5	Provision of a subdivision clearance				
	(a) not more than 5 lots	TPL175	\$73 per lot	-	\$73 per lot
	(b) more than 5 lots and less than 195 lots	TPL175	\$73 per lot for first 5 lots, & then \$35 per lot (no GST)		
	(c) more than 195 lots	TPL175	7,393.00	-	7,393.00
6	Determining an initial application for approval of a home occupation where the home occupation has not commenced	TPL178	\$222 (Nil for NEIS participants)	-	\$222 (Nil for NEIS participants)
7	Determining an initial application for approval of a home occupation where the home occupation has commenced	TPL178	The fee in item 6 plus, by way of penalty, twice that fee (no GST)		
8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	TPL178	73.00	-	73.00
9	Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired	TPL178	The fee in item 8 plus, by way of penalty, twice that fee (no GST)		
10	Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	TPL178	295.00	-	295.00
11	Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	TPL178	The fee in item 10 plus, by way of penalty, twice that fee (no GST)		
12	Providing a zoning certificate	TPL178	73.00	-	73.00
13	Reply to a property settlement questionnaire	TPL178	73.00	-	73.00
14	Providing written planning and/or engineering advice (Note1) per hour, or part thereof	TPL186	73.00	-	73.00
	<i>Note 1: Written planning advice includes, but is not limited to, the following:</i>				
	- the issue of advice in response to the submission of urban water management plans				
	- the issue of advice in response to the submission of dust management plan				
	- the issue of advice in response to the submission of landscape plans				
	- the issue of advice in response to the submission of engineering drawings				
	<i>Such fees are not payable where the above mentioned documents are required to satisfy development/subdivision approval conditions or as part of a local structure plan</i>				
<b>Scheme Amendments, Local Structure Plan &amp; Amendments</b>					
	Scheme amendments	TPL174	Actual Cost	-	Actual Cost
	Local structure plans	TPL176	Actual Cost	-	Actual Cost
	Structure plan amendments	TPL187	Actual Cost	-	Actual Cost
<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>Detailed Area Plans and Amendments</b>					
	Initial Lodgement	TPL185	550.00	-	550.00
	Modification to existing DAP	TPL185	275.00	-	275.00
	Modifications to subdivision guidelines	TPL187	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 \$3 million and less than \$7 million	TDAP	3,503.00	-	3,503.00
	(b) not less than \$7 million and less than \$10 million	TDAP	5,409.00	-	5,409.00
	(c) not less than \$10 million and less than \$12.5 million	TDAP	5,885.00	-	5,885.00
	(d) not less than \$12.5 million and less than \$15 million	TDAP	6,053.00	-	6,053.00
	(e) not less than \$15 million and less than \$17.5 million	TDAP	6,221.00	-	6,221.00
	(f) not less than \$17.5 million and less than \$20 million	TDAP	6,390.00	-	6,390.00
	(g) \$20 million or more	TDAP	6,557.00	-	6,557.00
2.	An application under r.17	TDAP	150.00	-	150.00
<b>Additional Fees</b>					
1.	Specialist review and/or consultation costs recoverable under Section 49 of the Planning and Development Regulations 2009. Payable prior to determination of proposal	TPL184	Actual Cost	-	Actual Cost
2.	Application referred to Council for determination (in addition to the Development Application fee) This fee is payable where the application does not comply with the relevant planning standards for the area (e.g. setbacks, site coverage) and as a result of the non-compliance with the relevant standards a report is required to be prepared for Council consideration	TPL183	600.00	60.00	660.00
3.	Application for extension of term of planning approval*	TPL178	250.00	25.00	275.00
4.	Application for amending or revoking a development application*	TPL178	300.00	30.00	330.00
*If the application in 3 & 4 requires council approval, then the fee in 2 also applies					

## Community Amenities

Community Amenities	GL Code	Fees excluding GST	GST	Fees including GST
<b>Commercial Vehicle Parking Permit</b>				
Initial development application	TPL178	278.00	-	278.00
Permit per annum	TPL178	94.00	-	94.00
Truck parking commenced, additional penalty	TPL178	556.00	-	556.00
<b>Development Envelope Variation</b>				
Development envelope relocation or variation	TPL178	235.00	-	235.00
Development envelope relocation or variation, additional penalty	TPL178	470.00	-	470.00
<b>Closures - Right of Way, Roads and Pedestrian Access ways</b>				
(a) Initial Request	TPL181	1,000.00	-	1,000.00
(b) Advertising Administration Fee	TPL181	300.00	-	300.00
(c) Advertising	TPL181	Actual Cost	-	Actual Cost
(d) Valuation	TPL181	Actual Cost	-	Actual Cost
<b>Serpentine Jarrahdale Maps, Publications, Photocopying, etc</b>				
Black and White size A4 and A3 not including aerial photograph	GFI263	25.00	2.50	27.50
Black and White size A4 and A3 including aerial photograph	GFI263	35.00	3.50	38.50
Black and White size A2 to A0 not including aerial photograph	GFI263	55.00	5.50	60.50
Black and White size A2 to A0 including aerial photograph	GFI263	80.00	8.00	88.00
Full colour size A4 and A3 not including aerial photograph	GFI263	40.00	4.00	44.00
Full colour size A4 and A3 including aerial photograph	GFI263	55.00	5.50	60.50
Full colour size A2 to A0 not including aerial photograph	GFI263	80.00	8.00	88.00
Full colour size A2 to A0 including aerial photograph	GFI263	110.00	11.00	121.00
Scheme Text (Hard Copy) *	GFI264	50.00	5.00	55.00
Scheme Text (CD) *	GFI265	9.09	0.91	10.00
Heritage Inventory	TPL173	163.64	16.36	180.00
2003 Rural Strategy Review Report (including A3 coloured map) *	GFI266	27.27	2.73	30.00
2003 Rural Strategy Review - May Only (A3) *	GFI267	9.09	0.91	10.00
Rural Strategy Report - Original (1994) *	GFI268	50.00	5.00	55.00
Byford Structure Plan (Hardcopy) *	GFI269	50.00	5.00	55.00
Byford Structure Plan (CD) *	GFI270	9.09	0.91	10.00
Other planning reports as requested on CD	GFI271	9.09	0.91	10.00
A4 Colour Map - per page	GFI272	4.55	0.45	5.00
A3 Colour Map - per page	GFI273	9.09	0.91	10.00
* These documents are available for download free of charge from <a href="http://www.sjshire.wa.gov.au">www.sjshire.wa.gov.au</a>				
<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	6,000.00	-	6,000.00
Annual License Fee	EIF100	2,000.00	-	2,000.00
Licence Renewal Fee	EIF100	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	7,500.00	-	7,500.00
Annual License Fee	EIF100	4,000.00	-	4,000.00
Licence Renewal Fee	EIF100	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	15,500.00	-	15,500.00
Annual License Fee	EIF100	7,000.00	-	7,000.00
Licence Renewal Fee	EIF100	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	22,500.00	-	22,500.00
New License Fee	EIF100	10,000.00	-	10,000.00
Renewal Fee	EIF100	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	30,000.00	-	30,000.00
New License Fee	EIF100	12,000.00	-	12,000.00
Renewal Fee	EIF100	20,500.00	-	20,500.00
<b>Section 40 (Certificate of Local Planning Authority) Liquor Licensing</b>				
(a) Community or Sporting Group		NC	-	NC
(b) Commercial Premises	TPL180	150.00	-	150.00
Preliminary Consideration of Development Applications	TPL178	350.00	-	350.00
<b>Per lot contributions to Emergency Services Equipment &amp; Infrastructure</b>				
<i>This does not negate or replace the developer/subdividers requirements to install facilities and infrastructure as required by zoning or subdivision conditions. These funds are to be held by Council and to be allocated to facilities, equipment and infrastructure of the volunteer emergency services that service the area and are not to be a part of Council general revenue. Following is based on land size (minimum contribution values per lot);</i>				
Up to 1,000m <sup>2</sup>	ESD401	100.00	-	100.00
1,001m <sup>2</sup> to 2,000m <sup>2</sup>	ESD401	200.00	-	200.00
2,001m <sup>2</sup> to 3,000m <sup>2</sup>	ESD401	300.00	-	300.00
3,000m <sup>2</sup> to 9,990m <sup>2</sup>	ESD401	400.00	-	400.00

Community Amenities		GL Code	Fees excluding GST	GST	Fees including GST
9,991m <sup>2</sup> to 19,990m <sup>2</sup>	ESD401	600.00	-	600.00	
19,901m <sup>2</sup> to 39,999m <sup>2</sup>	ESD401	800.00	-	800.00	
40,000m <sup>2</sup> to 399,999m <sup>2</sup>	ESD401	900.00	-	900.00	
400,000m <sup>2</sup> plus	ESD401	1,000.00	-	1,000.00	
<b>Cemetery Fees</b>					
<i>Serpentine Cemetary (CEM181), Jarrahdale Cemetary (CEM185)</i>					
<b>Interment Fee (including grave diggings)</b>					
Adult burial		2,025.45	202.55	2,228.00	
Child burial (under 13 years)		1,012.73	101.27	1,114.00	
<b>Land for Graves (including Grant of Right of Burial)</b>					
Land for Graves		940.91	94.09	1,035.00	
Exhumation Fee		2,363.64	236.36	2,600.00	
Reinterment after exhumation		2,025.45	202.55	2,228.00	
<b>Monumental Work</b>					
Annual Licence Fee		360.00	-	360.00	
Single Licence/Permit Fee		125.00	-	125.00	
New Headstone/Additional Monument (plus Licence or Permit Fee)		108.18	10.82	119.00	
Full Monument - headstone with kerbing (plus License or Permit fee)		127.27	12.73	140.00	
Additional Inscription and/or Plaque (plus Licence or Permit Fee)		89.09	8.91	98.00	
Placement of a Transferred Headstone		-	-	-	
Inspection Fee		80.00	8.00	88.00	
Additional Works/Cleanup required by Shire		268.18	26.82	295.00	
<b>Funeral Directors Licence</b>					
Annual Fee	CEM180	603.00	-	603.00	
Single funeral permit	CEM180	109.00	-	109.00	
<b>Grant of Right of Burial</b>					
Reissue of Grant of Burial/Registration of Assigned Grant - after 25 year period		182.00	-	182.00	
Transfer of Grant of Right		109.00	-	109.00	
<b>Repository for Disposal of Ashes</b>					
Niche Wall (single) (plus registration & placement fee)		155.45	15.55	171.00	
Niche Wall (double) (plus registration & placement fee)		221.82	22.18	244.00	
Ground Niche (2 x sets of ashes) (plus registration & placement fee)		292.73	29.27	322.00	
Kerb Niche (single) (plus registration & placement fee)		181.82	18.18	200.00	
Memorial Niche (plus registration & placement fee)		449.09	44.91	494.00	
Placement of Ashes and/or Plaque by Shire with Service		180.00	18.00	198.00	
Placement of Ashes and/or Plaque by Shire without Service		156.00	15.60	171.60	
Placement of Ashes and/or Plaque by Family		95.45	9.55	105.00	
Scattering of Ashes to the Wind		98.00	9.80	107.80	
Collection of Ashes from Cemetery Office		98.00	9.80	107.80	
Transfer of Ashes to New Position		162.00	16.20	178.20	
Acceptance and Registration of Ashes		147.27	14.73	162.00	
Single Reservations per each Niche (non refundable)		63.64	6.36	70.00	
<b>Penalty Fees (chargeable in addition to scheduled fees)</b>					
Late arrival or departure		120.00	-	120.00	
Insufficient notice (less than 48 hours notice)		300.00	-	300.00	
Interment after 2:30pm per hour or part thereof		136.00	-	136.00	
Interment of oblong or oversized casket		273.00	-	273.00	
Interment on Saturday		748.00	-	748.00	
Interment on Sunday or Public Holiday		922.00	-	922.00	
Ashes placed on Saturday, Sunday or Public Holiday		220.00	-	220.00	
Additional works/cleanup required by Shire		88.00	-	88.00	
<b>Search Fees (involving staff)</b>					
For up to two interments or memorial locations only		50.00	-	50.00	
For each additional location enquiry or search requiring information additional to location		5.50	-	5.50	
Photocopies of records (per copy)		5.00	0.50	5.50	
Digital Photograph sent via email		23.64	2.36	26.00	
Each additional photo in any format		10.00	1.00	11.00	
<b>Domestic Recycling and Waste Charges</b>					
Residential - 1st service & subsequent service 140L rubbish & 240L recycle	WAS146	350.00	-	350.00	
Residential - 1st service & subsequent service 240L rubbish & 240L recycle	WAS146	412.00	-	412.00	
Residential - 1st service & subsequent service- upgrade of one existing 140L to 240L rubbish	WAS146	63.00	-	63.00	
Residential - 2nd service 2 x 140L rubbish only	WAS146	287.00	-	287.00	
Residential - 2nd service 2 x 240L rubbish only	WAS146	412.00	-	412.00	
Residential - 2nd service 2 x 240L recycle	WAS146	412.00	-	412.00	
Residential - 2nd service 1 x 140L rubbish only	WAS146	144.00	-	144.00	
Residential - 2nd service 1 x 240L rubbish only	WAS146	207.00	-	207.00	
Residential - 2nd service 1 x 240L recycle only	WAS146	207.00	-	207.00	
Residential - Rowley Road units	WAS146	131.00	-	131.00	
Replacement Bin due to loss or damage (140L)*		58.18	5.82	64.00	
Replacement Bin due to loss or damage (240L per recycle or 240L rubbish bin)*		60.00	6.00	66.00	

## Community Amenities

Community Amenities	GL Code	Fees excluding GST	GST	Fees including GST
<b>Waste Tipping Charges</b>				
Fees as prescribed by City of Armadale Waste Facility. Refer to waste tipping charges for cars and trailers in City of Armadale Fees and Charges				
<b>Bin Establishment Fees (payment upon application for recycling and waste collection)</b>				
1st & subsequent services - for one 140L rubbish and one 240L recycle bins	WAS149	132.73	13.27	146.00
1st & subsequent services - for one 240L rubbish and one 240L recycle bins	WAS149	138.18	13.82	152.00
1st & subsequent services - for upgrade from one 140L to 240L rubbish bin (includes delivery and take away of old bin)	WAS149	69.09	6.91	76.00
2nd service - for one 240L rubbish/recycle only	WAS149	69.09	6.91	76.00
2nd service - for one 140L rubbish only	WAS149	63.64	6.36	70.00
2nd service - for two 240L bins (can be rubbish/recycle/combination)	WAS149	138.18	13.82	152.00
<i>Note: Eligible ratepayers will receive 2 free tip vouchers per annum. Additional vouchers can be purchased from Shire office or approved outlet.</i>				
<i>* If bin is stolen and a police report is produced then the replacement bin will be free of charge</i>				
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>				

Recreation and Culture		GL Code	Fees excluding GST	GST	Fees including GST
<b>Library Services</b>					
Library Bags - Environmentally Friendly bags	LIB105	0.91	0.09	1.00	
Library Bags - Shire Logo Library bags	LIB105	3.64	0.36	4.00	
Replacement Jigsaw Bags	LIB105	5.00	0.50	5.50	
Lost/Damaged Books	LIB230	Actual Cost	GST	Actual Cost + GST	
School Holiday Activities	LIB103	Actual Cost	GST	Actual Cost + GST	
<b>Library Photocopying</b>					
A4 (per page)	LIB101	0.23	0.02	0.25	
A4 colour (per page)	LIB101	0.64	0.06	0.70	
A3 (per page)	LIB101	0.45	0.05	0.50	
A3 colour (per page)	LIB101	1.18	0.12	1.30	
<b>Hall &amp; Pavilion Hire Fees &amp; Charges</b>					
<i>Eric Senior (ESP100), Mundijong Pavilion (MUP100), Atwell Pavilion (BOR110), Bruno Gianatti (BGH100), Clem Kentish (CKH100), Oakford Community Hall (OAK100), Mundijong Scout Hall (BOR110), "The House" - Mundijong (BOR110), Briggs Park (BPH100), Cardup Hall (BOR110), Serpentine Jarrahdale Civic Centre (CIV100)</i>					
<b>Halls &amp; Pavilions Hire Fees &amp; Charges - Commercial Groups</b>					
Hall hire - daytime use (before 6pm)/hourly rate		36.36	3.64	40.00	
Hall hire - evening use (after 6pm)/hourly rate		47.27	4.73	52.00	
Meeting room/hourly rate		30.00	3.00	33.00	
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		12.73	1.27	14.00	
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		19.09	1.91	21.00	
Bonds apply - see below					
<b>Halls &amp; Pavilions Hire Fees &amp; Charges - Private Use</b>					
Hall hire - daytime use (before 6pm)/hourly rate		31.82	3.18	35.00	
Hall hire - evening use (after 6pm)/hourly rate		40.91	4.09	45.00	
Meeting room/hourly rate		23.64	2.36	26.00	
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		12.73	1.27	14.00	
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		19.09	1.91	21.00	
Bonds apply - see below					
<b>Halls &amp; Pavilions Hire Fees &amp; Charges - Local Community Groups</b>					
Hall hire - daytime use (before 6pm)/hourly rate		24.55	2.45	27.00	
Hall hire - evening use (after 6pm)/hourly rate		31.82	3.18	35.00	
Meeting room/hourly rate		19.09	1.91	21.00	
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		12.73	1.27	14.00	
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		19.09	1.91	21.00	
Bonds apply - see below					
<b>St Paul's Church Hire Fees &amp; Charges</b>					
Hire for weddings, funerals and religious activities only (3 hr session)	SPC100	100.00	10.00	110.00	
<b>Permits</b>					
Liquor Permit - Single Event Only		21.00	-	21.00	
Liquor Permit - 5 years		84.00	-	84.00	
<i>Note: For liquor and gaming permits, please contact Department of Racing, Gaming, &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>Ovals/Sporting Facilities - Casual hire</b>					
<b>Corporate/Private - per event (based on minimum 4 hours)</b>					
Ovals	OSR105	354.55	35.45	390.00	
Atwell Pavilion and oval	OSR105	318.18	31.82	350.00	
Briggs Park change rooms and oval	BOR110	318.18	31.82	350.00	
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility	BOR110	76.36	7.64	84.00	
Tennis courts - per court/per hour	OSR105	19.09	1.91	21.00	
Basketball/Netball courts - per court	OSR105	19.09	1.91	21.00	
Lighting costs - per court/per hour	OSR105	5.45	0.55	6.00	
Jarrahdale oval	OSR105	279.09	27.91	307.00	
Serpentine sports ground	OSR105	360.00	36.00	396.00	
Serpentine oval	OSR105	283.64	28.36	312.00	
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility per hour	BOR110	22.73	2.27	25.00	
Ovals per hour	OSR105	92.73	9.27	102.00	
<b>Community/Local groups - per event (based on minimum 4 hours)</b>					
Ovals	OSR105	207.27	20.73	228.00	
Atwell Pavilion and oval	OSR105	240.00	24.00	264.00	
Briggs Park change rooms and oval	BOR110	240.00	24.00	264.00	
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility	BOR110	60.00	6.00	66.00	
Tennis courts - per court/per hour	OSR105	18.18	1.82	20.00	
Basketball/Netball courts - per court	OSR105	18.18	1.82	20.00	
Lighting costs - per court/per hour	OSR105	5.45	0.55	6.00	
Jarrahdale oval	OSR105	207.27	20.73	228.00	
Serpentine sports ground	OSR105	283.64	28.36	312.00	
Serpentine Oval	OSR105	207.27	20.73	228.00	
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility per hour	BOR110	18.18	1.82	20.00	
Ovals per hour	OSR105	51.82	5.18	57.00	



Recreation and Culture		GL Code	Fees excluding GST	GST	Fees including GST
<b>Equestrian Event - per event</b>					
Grounds surface fee - per horse attending event	OSR105	10.00	1.00	11.00	
<b>Bonds</b>					
Bond - For the hire of all council own facilities - no alcohol	THALL	700.00	-	700.00	
Bond - For the hire of all council own facilities - with alcohol	THALL	1,200.00	-	1,200.00	
Bond - for kitchen hire only at halls/pavilions (this includes key deposit)	THALL	200.00	-	200.00	
Bond - ovals	THALL	350.00	-	350.00	
Bond - tennis & basketball courts	THALL	100.00	-	100.00	
Bond - registered community groups only	THALL	100.00	-	100.00	
Bond - key bond for community groups (per key)	THALL	50.00	-	50.00	
Bond - key bond for meeting rooms only (key must be returned by 12pm following working day)	THALL	50.00	-	50.00	
<i>and/or Local Group hire fees as shown above. Season hires are periods of hire that consist of a hire period greater than or equal to 10 weeks.</i>					
<b>Licence Rentals</b>					
Community Groups/Associations - per annum	BOR110	50.00	5.00	55.00	
Sporting Clubs/Associations with no liquor licence - per annum	BOR110	100.00	10.00	110.00	
Sporting Clubs/Associations with liquor licence - per annum	BOR110	500.00	50.00	550.00	
Commercial enterpreses and Government departments - minimum per annum	BOR110	Market Valuation			
Preparation or renewal of a standard licence/lease agreement	BOR110	636.36	63.64	700.00	
Preparation or renewal of a non standard licence/lease agreement	BOR110	Price on Application			
<b>Existing Annual/Season Charges - Concession Rates</b>					
<b>Senior Clubs</b>					
Football (inc oval, change rooms and restricted use of Pavilion)	OSR105	2,509.09	250.91	2,760.00	
Cricket (inc oval, change rooms and restricted use of Pavilion)	OSR105	1,125.45	112.55	1,238.00	
<b>Junior Clubs</b>					
Football (oval & change rooms only)	OSR105	794.55	79.45	874.00	
Cricket (oval & change rooms only)	OSR105	279.09	27.91	307.00	
Athletics (oval & change rooms only)	OSR105	279.09	27.91	307.00	
<b>Basketball/Netball/Tennis</b>					
Per court, per season (lighting costs are an additional extra)	OSR105	231.82	23.18	255.00	
<b>Tee Ball/Softball</b>					
Briggs Park - 1 Oval	OSR105	1,125.45	112.55	1,238.00	
Briggs Park - 2 Ovals	OSR105	1,323.64	132.36	1,456.00	
<b>Other</b>					
Polocrosse Club	OSR105	3,636.36	363.64	4,000.00	
Pony Club	OSR105	3,636.36	363.64	4,000.00	
Youth Strategy Activities & Events	OSR105	At cost	GST	At cost + GST	
Police & Citizen Youth Club - Serpentine - Clem Kentish Hall - per annum	CKH100	1,323.64	132.36	1,456.00	
Byford Keep Fit Club - Briggs Park (1hr per week) - per annum	BPH100	397.27	39.73	437.00	
Playgroup's (Mundijong, Oakford, Serpentine, Jarrahdale) - per hour		3.00	0.30	3.30	
Mundijong Wheelers Cycling Group - Mundijong Pavilion - Thurs(4hrs) - per week	MUP100	20.00	2.00	22.00	
Byford Learning Community Centre - Byford Hall (2hrs per month) - per annum	BYH100	264.55	26.45	291.00	
P & C Associations, Progress Associations, Residents & Ratepayers Association & Bush Fire Committees are allowed one meeting per month free of charge		-	-	-	
Armada Home Help - 1 day per week		-	-	-	
Light Car Club of WA annual event - 1 day per year	OSR105	200.00	20.00	220.00	
Religious bodies are charged for church services only	OSR105	47.27	4.73	52.00	
Byford Taekwondo - Clem Kentish Hall - per use	CKH100	22.73	2.27	25.00	
Mundijong Badminton Club - per session	OSR105	25.45	2.55	28.00	
<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	75.45	7.55	83.00	
Full day (up to 200km - 26 cents/km thereafter)	BUS100	127.27	12.73	140.00	
<b>Other Not for Profit Organisations</b>					
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)	BUS100	99.09	9.91	109.00	
Full day (up to 200km - 26 cents/km thereafter)	BUS100	159.09	15.91	175.00	
<b>Local Commercial Organisations</b>					
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)	BUS100	122.73	12.27	135.00	
Full day (up to 200km - 26 cents/km thereafter)	BUS100	201.82	20.18	222.00	
<b>Other Commercial Organisations</b>					
Per day including the first 200kms	BUS100	260.00	26.00	286.00	
Each additional kilometre @ 25 cents	BUS100			-	
* If refuelling is required it will be charged at the current pump price plus a \$20 refuelling fee				-	
Community Bus Bond	TSUND	416.00	-	416.00	
Cleaning charge (if bus not returned in clean state)	BUS100	113.64	11.36	125.00	
<b>SERPENTINE JARRAHDAL RECREATION CENTRE FEES AND CHARGES</b>					
<b>Children's Term Programs</b>					
Grooving Kids		63.64	6.36	70.00	
Tumbling Tots		77.27	7.73	85.00	
Hip Hop		63.64	6.36	70.00	

Recreation and Culture		GL Code	Fees excluding GST	GST	Fees including GST
Let's Cook			96.36	9.64	106.00
Rythm & Dance (45min)			63.64	6.36	70.00
Simply Sports			77.27	7.73	85.00
Commando Camp			77.27	7.73	85.00
<b>Adult Term Programs</b>					
Pilates			120.00	12.00	132.00
Yoga			120.00	12.00	132.00
Boot Camp			218.18	21.82	240.00
10 Week Challenge			120.00	12.00	132.00
<b>Extreme Sports</b>					
Climbing Casual Visit			15.00	1.50	16.50
Climbing 10 pack			118.18	11.82	130.00
Climbing Casual (concession)			11.82	1.18	13.00
Group Booking			7.27	0.73	8.00
Corporate Group Booking			13.64	1.36	15.00
Birthday Parties			9.09	0.91	10.00
<b>Group Fitness</b>					
Group Fitness			11.82	1.18	13.00
Group Fitness (concession)			10.45	1.05	11.50
<b>Health Club</b>					
Full Membership			62.73	6.27	69.00
Full Membership (concession)			57.27	5.73	63.00
Shire and Volunteer Joining Fee			31.82	3.18	35.00
Shire and Volunteer Memberships			32.73	3.27	36.00
Results based Training Joining Fee			135.45	13.55	149.00
Quick Start Joining Fee			90.00	9.00	99.00
Teen Gym			43.64	4.36	48.00
Teen Gym Joining fee			50.00	5.00	55.00
Casual Visit			15.00	1.50	16.50
Casual Visit (Concession)			13.18	1.32	14.50
Personal Training 60 min			53.64	5.36	59.00
Personal Training 30 min			32.73	3.27	36.00
4 session card 30 min			121.82	12.18	134.00
4 session card 60 min			209.09	20.91	230.00
10 session card 30 min			268.18	26.82	295.00
10 session card 60 min			453.64	45.36	499.00
LLLS Casual			6.36	0.64	7.00
<b>Sports Competition</b>					
Senior Netball Nomination (3 seasons per year)			45.00	4.50	49.50
Senior Netball Game Fee			56.36	5.64	62.00
Senior Basketball Nomination (3 seasons per year)			65.45	6.55	72.00
Senior Basketball Game Fee			56.36	5.64	62.00
Senior Volleyball Nomination (3 seasons per year)			56.36	5.64	62.00
Senior Volleyball Game Fee			45.45	4.55	50.00
Junior Basketball (per player)			5.00	0.50	5.50
Court Hire (per hour)			36.36	3.64	40.00
Casual Hire (per person per hour)			4.55	0.45	5.00
Forfeit Fine - Basketball & Netball (less than 24 hrs notice)			51.82	5.18	57.00
Forfeit Fine - Basketball & Netball (more than 24 hrs notice)			40.91	4.09	45.00
Forfeit Fine - Volleyball (less than 24 hrs notice)			72.73	7.27	80.00
Forfeit Fine - Volleyball (more than 24 hrs notice)			72.73	7.27	80.00
<b>Crèche</b>					
Crèche Members			2.73	0.27	3.00
Crèche Non Members			4.18	0.42	4.60
Members 10 visit pass Members			2.09	0.21	2.30
Members 10 visit pass Non Members			3.73	0.37	4.10
Staff 10 visit pass (2 hours)			1.91	0.19	2.10
Vacation Care			52.73	5.27	58.00
After School Care			24.55	2.45	27.00
<b>Facility Rental (per hour)</b>					
Multi Purpose Room 1 or 2 (NFP)			31.82	3.18	35.00
Multi Purpose Room 1 & 2 (NFP)			50.00	5.00	55.00
Green room (NFP)			18.18	1.82	20.00
Multi Purpose Room 1 or 2 (private)			53.18	5.32	58.50
Multi Purpose Room 1 & 2 (private)			90.00	9.00	99.00
Multi Purpose Room 1 or 2 (off peak reg booking)			22.73	2.27	25.00
Multi Purpose Room 1 & 2 (off peak reg booking)			43.64	4.36	48.00

Transport	GL Code	Fees excluding GST	GST	Fees including GST
<b>Plant Hire Rates - Private Works - per hour</b>				
Truck Hire (9 - 11 Tonne)	WOP100	120.00	12.00	132.00
Truck Hire (2 - 4 Tonne)	WOP100	110.00	11.00	121.00
Graders - Caterpillar 12h	WOP100	150.00	15.00	165.00
Loader - Caterpillar 938F	WOP100	155.00	15.50	170.50
Tractor	WOP100	105.00	10.50	115.50
Patch mobile Truck Hire per/hr - pot hole repairs, 1 man - does not include materials	WOP100	200.00	20.00	220.00
Patch mobile Truck Hire per/hr - kerb repairs, 2 men - does not include materials	WOP100	240.00	24.00	264.00
Rubber Roller	WOP100	105.00	10.50	115.50
Backhoe	WOP100	150.00	15.00	165.00
Note: All plant hire rates include operator and administration fee				
<b>Crossover Fees</b>				
Crossover - subsidy allowance (council contribution)	COR780	150.00	-	150.00
Crossover inspection fee per crossover (one per block)	CDA110	60.00	6.00	66.00
<b>Printing and Publications</b>				
Map Printing (Refer to Community Amenities section)				
NATSPEC Engineering Standards	EDT177	300.00	30.00	330.00
Engineering Standards for Subdivisional Developments (2003 Edition) - Print Version	EDT177	30.00	3.00	33.00
Engineering Standards for Subdivisional Developments (2003 Edition) - CD Rom	EDT177	20.00	2.00	22.00
Engineering Standards for Subdivisional Developments (2009 Edition) - Print Version	EDT177	60.00	6.00	66.00
Engineering Standards for Subdivisional Developments (2009 Edition) - CD Rom	EDT177	35.00	3.50	38.50
<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
Applicant has not engaged a consulting engineer and clerk of works to design and supervise the construction and drainage*	EST113	3% of the cost of the construction		
Applicant has engaged a consulting engineer and clerk of works to design and supervise the construction and drainage*	EST113	1.5% of the cost of the construction		
Request for Early Subdivision Clearance Fee Administration Fee - Bank Guarantee release only (based on 6 hours) - fee payable prior to release	EST112	412.91	41.29	454.20
Request for Early Subdivision Clearance Fee Administration Fee - Caveat only (based on 10 hours) - fee payable prior to release	EST112	688.18	68.82	757.00
<i>*Cost of construction includes all roads (including laneways and rights of way), drainage, footpaths, and 15% of the total cost of all earthworks (amount is deemed to include all vehicle movement, parking and turning areas, drainage infrastructure outside of that for buildings, footpaths, dual use paths and artificial waterways or water bodies)</i>				
<b>Subdivision Maintenance (Street Lighting) 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 light as estimated or based on information obtained from the service provider	EST111	Actual Cost + 33%	GST	Actual Cost + 33% + GST
<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 + 33%	GST	Actual Cost + 33% + GST
<b>Subdivision Maintenance (Parkland / Public Open Space / Multiple Use Corridors) Fee</b>				
Actual cost for each incidence Shire maintenance is required + 33%. GST is also payable on the total	EST111	Actual Cost + 33%	GST	Actual Cost + 33% + GST
<b>Road Opening Permit Administration Fee **</b>				
Road Opening Repairs / Maintenance Fee ** To apply where any road opening has been completed in a standard manner as deemed by the Shire's Director Engineering	EST111	Actual Cost + 10%	- GST	100.00 Actual Cost + 10% + GST
<i>** This fee will be implemented upon adoption of the final Local Law and Policy to cover all road openings within Shire-controlled Road Reserves. There will also be additional revenue items for the Permit Fee as well as for penalties imposed in case a Road Opening occurs without a permit</i>				
<b>Road Closures</b>				
Street event - supply and removal of single road closure signage (basic signs only)	MOR101	318.18	31.82	350.00
Street event - bond for damages to signage and road infrastructure assets	MOR101	1,000.00	-	1,000.00
Application - temporary - up to 4 weeks - administration	MOR101	Actual Cost* + 82.50	GST	Actual Cost + 82.50 + GST
Application - permanent - administration	MOR101	Actual Cost* + 300	GST	Actual Cost + 300.00 + GST
Traffic Management Plan Assessment Fee - per hour or part there of	EDT101	75.00	7.50	82.50
<i>*Actual costs includes recovery of advertising, legal fees, and incidentals</i>				
<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 there of	EDT101	69.00	-	69.00
<b>Directional Signage</b>				
Sign on an existing post	MOR101	250.00	25.00	275.00
Sign on and new post	MOR101	350.00	35.00	385.00

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

Economic Services	GL Code	Fees excluding GST	GST	Fees including GST
<b>Building Fees</b>				
<b>Application for Building Permit - Class 1 and 10 building</b>				
Uncertified application (Note 1)	BUI358	0.32%	-	0.32%
Certified application (Note 1)	BUI356	0.19%	-	0.19%
BCITF Levy (Note 1)	TBCI	0.20%	-	0.20%
BSL Levy for works less than \$45,000	TBRB	40.50	-	40.50
BSL Levy (Note 1) for works over \$45,000	TBRB	0.09%	-	0.09%
Minimum application fee for Class 1 and 10 buildings	BUI356	90.00	-	90.00
<b>Application for Building Permit - Class 2 - 9 buildings</b>				
Certified Application (Note 1)	BUI356	0.09%	-	0.09%
Minimum application fee for Class 2 to 9 buildings	BUI356	90.00	-	90.00
BSL Levy (Note 1) for works less than \$45,000	TBRB	40.50	-	40.50
BSL Levy (Note 1) for works over \$45,000	TBRB	0.09%	-	0.09%
<b>Other Application Fees for Building Permit - Class 1 - 10 buildings</b>				
Request for Certificate of Design Compliance	BUI360	0.13%	-	0.13%
Applications to amend a building permit (Note 2)	BUI356	90.00	-	90.00
Request to provide Certificate of Construction Compliance (Note 3)	BUI360	180.00	-	180.00
Request to provide Certificate of Building Compliance (Note 3)	BUI360	180.00	-	180.00
<b>Demolition Permit</b>				
Demolition of Class 1 and 10 buildings (Note 4)	BUI356	90.00	-	90.00
Demolition of Class 2-9 buildings - fee per storey	BUI356	90.00	-	90.00
Demolition - security bond (if required)	TFOOT	300.00	-	300.00
BSL Levy (Note 1) for works less than \$45,000	TBRB	40.50	-	40.50
BSL Levy (Note 1) for works over \$45,000	TBRB	0.09%	-	0.09%
BCITF Levy (Note 1)	TBCI	0.20%	-	0.20%
<b>Other Building Fees</b>				
Application for an Occupancy Permit for completed buildings	BUI361	90.00	-	90.00
Application for a temporary occupancy permit for incomplete buildings	BUI361	90.00	-	90.00
Application for modification of an occupancy permit for additional use of building on a temporary basis	BUI361	90.00	-	90.00
Application for a replacement occupancy permit for permanent change of building's use, classification	BUI361	90.00	-	90.00
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision	BUI361	\$10 per strata unit but not less than \$100	-	\$10 per strata unit but not less than \$100
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 \$90	-	0.18% but not less than \$90
Certification service – occupancy certificate for unauthorised Class 2-9 buildings (Note 1)	BUI361	0.18%	-	0.18%
Application for a building approval certificate for a building in respect of which unauthorised work has been done– Certified (Note 1)	BUI360	0.38% but not less than \$90	-	0.38% but not less than \$90
Certification service – building approval certificate for unauthorised Class 1 and 10 (Note 1)	BUI361	0.38%	-	0.38%
Application to replace an occupancy permit for an existing building	BUI361	90.00	-	90.00
Application for a building approval certificate for an existing building where unauthorised work has not been done	BUI360	90.00	-	90.00
Application to extend the time during which an occupancy permit or building approval certificate has effect	BUI361	90.00	-	90.00
Application as defined in Regulation 31 of Building Regulations 2012		2,000.00	-	2,000.00
Bulk Builder Security Bond Infrastructure	TFOOT	5,000.00	-	5,000.00
Security Bond Infrastructure (Note 5)	TFOOT	1,000.00	-	1,000.00
Footpath / Kerbing Inspection Fee	CDA110	225.00	22.50	247.50
Stormwater Management Inspection Fee	BUI365	140.00	14.00	154.00
Material on Road Reserve fee - per month	BUI376	42.00	4.20	46.20
Material on Road Reserve fee - per month or part there of for each square metre over 40 square metres (in addition to the above)	BUI376	1.00	0.10	1.10
<b>Building Information</b>				
Local shire search fee (real-estate/settlement agent fee)	BUI373	50.00	-	50.00
Archive building plan copies search (Note 6)	BUI373	181.82	18.18	200.00
Copies of permits, building approval certificates (s129 Building Act) (Note 7)	BUI373	90.00	9.00	99.00
Copies of building records to an interested person (s 131 Building Act) (Note 7)	BUI373	90.00	9.00	99.00
Officer attends site (per visit)	BUI367	200.00	20.00	220.00
Building call out - per hour (applies where work for which an inspection is requested, was not ready for inspection, and requires to be reinspected)	BUI367	70.00	7.00	77.00
Weekend call out fee - per hour (calculated as a minimum of one hour)	BUI367	100.00	10.00	110.00
<b>Private Swimming Pool Inspection Fees</b>				
Mandatory Swimming Pool Inspection Fee - charged over 4 years - \$13.75 per year	BUI375	50.00	5.00	55.00

1. Construction Building Work Value for calculation is inclusive of GST

2. Same calculation as per building permit application based on change to contract value but not less than \$90.00

3. Reflective of the Shires costs, including overheads to provide the service at a minimum of 2 hours. Based upon each particular application the fee may vary

4. Demolition permit applications are not certified and may require additional 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

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Other	GL Code	Fees excluding GST	GST	Fees including GST
Mundijong Sale Yard - monthly rent	OES100	200.00	20.00	220.00