



Shire of Serpentine Jarrahdale

Sustainable. Connected. Thriving!

Budget

for the year ended 30 June 2015

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Shire of Serpentine Jarrahdale
Statement of Comprehensive Income
By Nature or Type
for the year ended 30 June 2015

	Note	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	15,824,649	14,494,319	14,413,560
Operating Grants, Subsidies and Contributions		3,674,060	2,569,101	1,767,792
Fees and Charges	11	4,652,399	5,046,896	4,153,715
Service Charges	10	0	0	0
Interest Earnings	2(a)	758,000	686,038	905,294
Other Revenue		156,368	300,442	1,282,661
		<u>25,065,476</u>	<u>23,096,796</u>	<u>22,523,022</u>
Expenses				
Employee Costs		(10,676,003)	(9,042,396)	(10,056,957)
Materials and Contracts		(11,065,099)	(10,837,568)	(9,750,435)
Utility Charges		(899,581)	(897,966)	(904,570)
Depreciation on Non-Current Assets	2(a)	(2,924,679)	(2,851,040)	(2,622,641)
Interest Expenses	2(a)	(141,766)	(282,226)	(273,365)
Insurance Expenses		(464,827)	(481,304)	(483,588)
Other Expenditure		(37,668)	(197,942)	(166,451)
		<u>(26,209,623)</u>	<u>(24,590,442)</u>	<u>(24,258,007)</u>
		(1,144,147)	(1,493,646)	(1,734,985)
Non-Operating Grants, Subsidies and Contributions		8,278,096	8,352,660	4,215,725
Profit on Asset Disposals	4	34,800	298,697	74,247
Loss on Asset Disposals	4	(31,700)	(271,162)	(90,169)
Net Result		<u>7,137,049</u>	<u>6,886,549</u>	<u>2,464,818</u>
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
Total Comprehensive Income		<u>7,137,049</u>	<u>6,886,549</u>	<u>2,464,818</u>

Notes:

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

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

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

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

Shire of Serpentine Jarrahdale
Statement of Comprehensive Income
By Program
for the year ended 30 June 2015

	NOTE	2014/15 Budget	2013/14 Actual	2013/14 Budget
Revenue (Refer Notes 1,2,8 to 13)		\$	\$	\$
Governance		156,868	388,665	327,975
General Purpose Funding		19,335,737	16,744,027	16,642,182
Law, Order, Public Safety		505,720	573,975	521,220
Health		34,742	53,463	35,092
Education and Welfare		62,200	240	48,700
Community Amenities		3,396,882	3,419,528	3,154,517
Recreation and Culture		108,582	123,310	108,356
Transport		515,100	657,630	424,830
Economic Services		641,595	904,189	493,250
Other Property and Services		308,050	231,769	766,900
		<u>25,065,476</u>	<u>23,096,796</u>	<u>22,523,022</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(4,469,116)	(5,407,731)	(4,425,992)
General Purpose Funding		(545,992)	(544,112)	(511,680)
Law, Order, Public Safety		(1,873,795)	(1,722,894)	(1,908,978)
Health		(625,319)	(434,816)	(473,176)
Education and Welfare		(1,112,609)	(11,470)	(939,668)
Community Amenities		(5,772,419)	(5,308,930)	(5,045,545)
Recreation & Culture		(3,814,445)	(3,506,283)	(3,479,281)
Transport		(6,673,672)	(6,447,695)	(5,715,333)
Economic Services		(887,469)	(627,896)	(744,061)
Other Property and Services		(293,021)	(296,389)	(740,928)
		<u>(26,067,857)</u>	<u>(24,308,216)</u>	<u>(23,984,642)</u>
Finance Costs (Refer Notes 2 & 5)				
Community Amenities		(3,410)	(52,900)	(48,528)
Recreation & Culture		(138,356)	(172,207)	(172,257)
Transport		0	(57,119)	(52,580)
		<u>(141,766)</u>	<u>(282,226)</u>	<u>(273,365)</u>
Non-operating Grants, Subsidies and Contributions				
Recreation & Culture		6,026,000	1,215,741	1,720,056
Transport		2,252,096	7,136,919	2,495,669
		<u>8,278,096</u>	<u>8,352,660</u>	<u>4,215,725</u>
Profit/(Loss) On Disposal Of Assets (Refer Note 4)				
Governance		2,000	4,679	(7,800)
General Purpose Funding		0	164,780	56,047
Law, Order, Public Safety		(1,500)	7,508	(2,290)
Health		(4,000)	(8,744)	(5,254)
Education and Welfare		(2,000)	0	(5,883)
Community Amenities		(5,000)	(14,272)	(17,612)
Recreation & Culture		(1,000)	0	0
Transport		21,800	(138,096)	(28,500)
Economic Services		(2,200)	0	(2,200)
Other Property and Services		(5,000)	11,680	(2,430)
		<u>3,100</u>	<u>27,535</u>	<u>(15,922)</u>
Net Result		<u>7,137,049</u>	<u>6,886,549</u>	<u>2,464,818</u>
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
Total Comprehensive Income		<u>7,137,049</u>	<u>6,886,549</u>	<u>2,464,818</u>

Notes:

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

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

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

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

Shire of Serpentine Jarrahdale
Statement of Cashflows
for the year ended 30 June 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		15,814,961	14,477,425	14,013,361
Operating Grants, Subsidies and Contributions		3,659,060	2,569,101	1,767,792
Fees and Charges		4,652,401	5,379,692	4,268,715
Service Charges		0	0	0
Interest Earnings		758,000	686,038	905,294
Goods and Services Tax		0	115,895	210,000
Other Revenue		156,368	300,442	1,282,661
		<u>25,040,790</u>	<u>23,528,593</u>	<u>22,447,823</u>
Payments				
Employee Costs		(10,676,003)	(9,042,396)	(10,056,957)
Materials and Contracts		(11,035,411)	(12,034,636)	(8,663,371)
Utility Charges		(899,581)	(897,966)	(904,570)
Interest Expenses		(141,766)	(282,226)	(273,365)
Insurance Expenses		(464,827)	(481,304)	(483,588)
Goods and Services Tax		(16,000)	0	0
Other Expenditure		(37,668)	(197,942)	(166,451)
		<u>(23,271,256)</u>	<u>(22,936,470)</u>	<u>(20,548,302)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,769,534</u>	<u>592,123</u>	<u>1,899,521</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	3	(9,094,373)	(2,150,202)	(2,994,521)
Payments for Construction of Infrastructure	3	(5,407,846)	(6,001,570)	(4,666,406)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		8,278,096	8,352,660	4,215,725
Proceeds from Sale of Plant & Equipment	4	768,000	1,138,263	889,200
Net Cash Used in Investing Activities		<u>(5,456,123)</u>	<u>1,339,151</u>	<u>(2,556,002)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(503,647)	(2,990,663)	(1,225,421)
Proceeds from Self Supporting Loans		0	7,205	7,203
Proceeds from New Debentures	5	1,016,924	0	564,389
Net Cash Provided By (Used In) Financing Activities		513,277	(2,983,458)	(653,829)
Net Increase (Decrease) in Cash Held		(3,173,312)	(1,052,184)	(1,310,310)
Cash at Beginning of Year		11,749,567	12,801,751	10,036,156
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>8,576,255</u></u>	<u><u>11,749,567</u></u>	<u><u>8,725,846</u></u>

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

**Shire of Serpentine Jarrahdale
Rate Setting Statement
for the year ended 30 June 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenues	1,2			
Governance		164,868	394,014	329,975
General Purpose Funding		3,511,088	2,516,226	2,284,669
Law, Order, Public Safety		505,720	585,974	522,920
Health		34,742	53,463	35,092
Education and Welfare		62,200	240	48,700
Community Amenities		3,396,882	3,419,528	3,154,517
Recreation and Culture		6,134,582	1,339,051	1,828,412
Transport		2,793,996	7,797,400	2,926,499
Economic Services		641,595	904,189	493,250
Other Property and Services		308,050	243,749	775,400
		<u>17,553,723</u>	<u>17,253,834</u>	<u>12,399,434</u>
Expenses	1,2			
Governance		(4,475,116)	(5,408,401)	(4,435,792)
General Purpose Funding		(545,992)	(645,850)	(511,680)
Law, Order, Public Safety		(1,875,295)	(1,727,385)	(1,912,968)
Health		(629,319)	(443,560)	(478,430)
Education and Welfare		(1,114,609)	(11,470)	(945,551)
Community Amenities		(5,780,829)	(5,376,102)	(5,111,685)
Recreation & Culture		(3,953,801)	(3,678,490)	(3,651,538)
Transport		(6,678,672)	(6,645,761)	(5,802,413)
Economic Services		(889,669)	(627,896)	(746,261)
Other Property and Services		(298,021)	(296,689)	(751,858)
		<u>(26,241,323)</u>	<u>(24,861,604)</u>	<u>(24,348,176)</u>
Net Operating Result Excluding Rates		(8,687,600)	(7,607,770)	(11,948,742)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(3,100)	(27,535)	15,922
Depreciation on Assets	2(a)	2,924,679	2,851,040	2,622,641
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(7,724,500)	(1,089,636)	(1,624,921)
Purchase Infrastructure Assets - Roads	3	(5,407,846)	(6,001,570)	(4,666,406)
Purchase Plant and Equipment	3	(1,369,873)	(1,060,566)	(1,369,600)
Proceeds from Disposal of Assets	4	768,000	1,138,263	889,200
Repayment of Debentures	5	(503,647)	(2,990,663)	(1,225,421)
Proceeds from New Debentures	5	1,016,924	0	564,389
Self-Supporting Loan Principal Income		0	7,205	7,203
Transfers to Reserves (Restricted Assets)	6	(1,158,481)	(2,879,284)	(1,570,742)
Transfers from Reserves (Restricted Assets)	6	1,876,922	659,544	1,415,572
Transfers to Restricted Assets (Municipal)		(28,000)	(5,377,004)	(428,000)
Transfers from Restricted Assets (Municipal)		2,332,873	6,051,498	1,538,600
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	139,000	1,971,159	1,366,745
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	139,000	0
Amount Required to be Raised from General Rate	8	<u>(15,824,649)</u>	<u>(14,494,319)</u>	<u>(14,413,560)</u>

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

(j) Fixed Assets (Continued)

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

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

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

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

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

Land Under Control

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

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

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

Depreciation

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

**Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015**

1. Significant Accounting Policies (Continued)

(j) Fixed Assets (Continued)

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

Land	Not depreciated
Buildings	
Structural	50 years
Internal Fit-out	
Floors	15 to 25 years
Internal Screens	20 years
Mechanical Services	25 to 35 years
Security	15 years
Fire systems	15 years
Other Building Structures	
Fences	25 years
Landscaping	20 years
Miscellaneous	15 years
Playgrounds	
Play Equipment	15 years
Shade-cloth	15 years
Timber Pergolas	20 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Motor Vehicles	2 to 5 years
Computer Equipment	2 to 5 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	40 years
original surfacing	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	25 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths	40 years
Water supply piping & drainage systems	50 years
Irrigation Systems	25 years

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

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

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

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

Expenditure on items under the threshold are not capitalised. Rather, it is recorded on an asset inventory listing

(k) Fair Value of Assets and Liabilities

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

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

1. Significant Accounting Policies (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for 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 Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. Revenues and Expenses			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Depreciation			
By Program			
Governance	283,324	462,605	408,250
Law, Order, Public Safety	203,561	184,647	111,000
Health	7,978	0	0
Education and Welfare	6,342	1,689	1,800
Community Amenities	21,759	3,865	4,000
Recreation and Culture	248,542	286,229	241,100
Transport	1,964,055	1,789,922	1,758,491
Economic Services	3,436	0	0
Other Property and Services	185,682	122,083	98,000
	<u>2,924,679</u>	<u>2,851,040</u>	<u>2,622,641</u>
By Class			
Land and Buildings	630,052	576,551	293,600
Furniture and Equipment	18,250	22,091	29,950
Plant and Equipment	308,097	446,837	540,600
Roads	1,851,935	1,697,608	1,664,308
Footpaths	51,111	46,852	44,604
Parks and Reserves	15,639	15,639	0
Drainage	49,595	45,462	49,579
	<u>2,924,679</u>	<u>2,851,040</u>	<u>2,622,641</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	141,766	282,226	273,365
	<u>141,766</u>	<u>282,226</u>	<u>273,365</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	96,000	98,646	90,000
- Restricted Funds	13,000	1,301	413,000
- Other Funds	430,000	360,701	199,294
Other Interest Revenue (<i>refer note 13</i>)	219,000	225,390	203,000
	<u>758,000</u>	<u>686,038</u>	<u>905,294</u>

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

2. Revenues and Expenses (Continued)

(b) Statement of Objective

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

Community Vision

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

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

Governance

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

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 and Services

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

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

3. Acquisition of Assets	2014/15 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Plant & Equipment	383,600
Land & Buildings	0
Law, Order, Public Safety	
Plant & Equipment	68,200
Health	
Plant & Equipment	60,800
Education	
Plant & Equipment	34,600
Community Amenities	
Plant & Equipment	135,250
Recreation and Culture	
Land & Buildings	7,724,500
Plant & Equipment	34,600
Transport	
Infrastructure Assets - Roads	5,407,846
Plant & Equipment	626,623
Economic Services	
Plant & Equipment	26,200
	14,502,219
<u>By Class</u>	
Land and Buildings	7,724,500
Infrastructure Assets - Roads	5,407,846
Plant and Equipment	1,369,873
	14,502,219

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 Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

4. Disposals of Assets

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

By Program	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 Budget \$	2014/15 Budget \$	2014/15 Budget \$
Governance			
Director Engineering Vehicle	30,000	35,000	5,000
Director Corporate & Community Vehicle	33,000	35,000	2,000
Manager Finance & Customer Services Vehicle	28,000	29,000	1,000
Chief Executive Officer Vehicle	56,000	55,000	(1,000)
Director Development Services Vehicle	32,000	30,000	(2,000)
Manager Human Resources Vehicle	22,000	21,000	(1,000)
Manager Communications & Executive Services Vehicle	22,000	21,000	(1,000)
Manager Information Services Vehicle	22,000	21,000	(1,000)
Law, Order, & Public Safety			
Development Compliance & Rangers Co-ordinator Vehicle	15,000	14,000	(1,000)
Emergency Services Administrator Vehicle	24,500	24,000	(500)
Health			
Senior Environmental Health Officer Vehicle	16,000	14,000	(2,000)
Manager Health, Rangers, and Compliance Vehicle	23,000	21,000	(2,000)
Education			
Manager Community Development Vehicle	23,000	21,000	(2,000)
Community Amenities			
Manager Environmental Services Vehicle	23,000	21,000	(2,000)
Manager Strategic Planning Vehicle	30,000	29,000	(1,000)
Senior Planner Vehicle	15,000	14,000	(1,000)
Manager Planning and Building Vehicle	22,000	21,000	(1,000)
Recreation & Culture			
Manager Library Services Vehicle	22,000	21,000	(1,000)
Transport			
SJ23 Truck with Lifting Crane	64,000	80,000	16,000
1TBS159 Trailer	100	500	400
8US518 Trailer	100	500	400
Tractor Diesel	30,000	40,000	10,000
Single Cab Truck	21,000	20,000	(1,000)
Manager Operations Vehicle	22,000	21,000	(1,000)
Natural Reserves Officer Vehicle	25,000	24,000	(1,000)
Reticulation Officer Vehicle	25,000	24,000	(1,000)
Supervisor Parks & Gardens Vehicle	25,000	24,000	(1,000)
Mechanic Vehicle	25,000	24,000	(1,000)
Design Engineer Vehicle	15,000	14,000	(1,000)
Infrastructure Engineer Vehicle	16,000	14,000	(2,000)
Project Manager Water Sensitive Urban Design Vehicle	22,000	21,000	(1,000)
Economic Services			
Senior Building Surveyor Vehicle	16,200	14,000	(2,200)
	764,900	768,000	3,100

By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 Budget \$	2014/15 Budget \$	2014/15 Budget \$
Plant & Equipment	764,900	768,000	3,100
	764,900	768,000	3,100

Summary

	2014/15 Budget \$
Profit on Asset Disposals	34,800
Loss on Asset Disposals	(31,700)
	<u>3,100</u>

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

5. Information on Borrowings

(a) Debenture Repayments

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
Community Amenities								
Loan 101 Byford Developer Contribution	0		0	6,682	0	0	0	271
Loan 104 Community Infrastructure	44,495		44,495	42,124	0	44,495	1,975	4,345
Loan 105 Mundijong Implementation	63,748		63,748	60,351	0	63,748	2,830	6,226
Loan 106 LPS Strategy	0		0	54,137	0	0	0	2,973
Loan 107 Byford Town Centre LSP	0		0	106,109	0	0	0	5,828
Loan 108 Byford Developer Contribution	0		0	83,371	0	0	0	4,574
Loan 109 Developer Contribution	0		0	50,379	0	0	0	2,767
Loan 111 Byford Developer Contribution	0		0	91,793	0	0	0	4,352
Loan 112 Mundijong Developer Contribution	14,683		5,689	5,454	8,994	14,683	580	814
Loan 113 Byford Town Centre	0		0	157,422	0	0	0	7,463
Loan 118 Developer Contribution	0		0	265,989	0	0	0	8,226
Loan 120 Developer Contribution	0		0	244,396	0	0	0	9,358
Recreation & Culture								
Loan 89 Serpentine Pavilion	0		0	12,638	0	0	0	591
Loan 90 Serpentine Pavilion	0		0	7,553	0	0	0	351
Loan 91 Recreation Centre	1,399,840		247,779	233,510	1,152,061	1,399,840	80,597	96,607
Loan 91B Recreation Centre	112,470		20,039	18,944	92,431	112,470	6,129	7,370
Loan 116 Briggs Park Storage Facility	97,878		23,064	22,122	74,814	97,878	3,681	4,623
Loan 117 Council Chambers Refurbishment	1,063,562		98,833	86,438	964,729	1,063,562	45,974	58,367
Loan 122 Byford & Districts BMX Construction	0	300,000	0	0	300,000	0	0	0
Transport								
Loan 100 Road Construction	0		0	22,272	0	0	0	902
Loan 102 Road Construction	0		0	100,483	0	0	0	4,071
Loan 103 Road Construction	0		0	210,635	0	0	0	11,543
Loan 115 Road Construction	0		0	238,133	0	0	0	7,365
Loan 119 Road Construction	0		0	869,728	0	0	0	33,239
Loan 121 Road Construction	0	716,924	0	0	716,924	0	0	0
	2,796,676	1,016,924	503,647	2,990,663	3,309,953	2,796,676	141,766	282,226

Debentures 105 and 112 are to be financed by the Developer Contribution Schemes. All other debenture repayments are to be financed by general purpose revenue.

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

5. Information on Borrowings (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent \$
	Budget						Budget	
Byford & Districts BMX Construction	300,000	WATC	Debenture	5	34,781	3.92	300,000	0
Road Construction	716,924	WATC	Debenture	5	81,933	3.92	716,924	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(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 2014/15.

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

6. Reserves	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
(a) Leave Reserve			
Opening Balance	708,917	195,144	208,409
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	0	705,000	300,000
Interest	14,068	7,215	6,883
Amount Used / Transfer from Reserve			
Leave for financial year	<u>(103,876)</u>	<u>(198,442)</u>	<u>(198,442)</u>
	<u>619,109</u>	<u>708,917</u>	<u>316,850</u>
(b) Administration Building			
Opening Balance	61,303	75,020	76,251
Amount Set Aside / Transfer to Reserve			
From Gravel Pit Reserve	0	23,509	23,655
Interest	1,216	2,774	2,518
Amount Used / Transfer from Reserve			
Engineering Lease payout	(55,000)	0	0
Administration Refurbishment	<u>0</u>	<u>(40,000)</u>	<u>(70,000)</u>
	<u>7,519</u>	<u>61,303</u>	<u>32,424</u>
(c) Asset Management			
Opening Balance	255,668	32,579	34,863
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	0	321,884	121,724
Interest	5,074	1,205	1,151
Amount Used / Transfer from Reserve			
Mundijong Pavilion	(45,742)	0	0
Briggs Park Oval upgrade	(150,000)	0	0
Harris Place, Jarrahdale	<u>(65,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>
	<u>0</u>	<u>255,668</u>	<u>57,738</u>
(d) Byford Locality Funding Program			
Opening Balance	26,401	40,364	70,929
Amount Set Aside / Transfer to Reserve			
Interest	524	1,492	2,343
Amount Used / Transfer from Reserve			
Locality Funding Allocation	<u>(15,000)</u>	<u>(15,455)</u>	<u>0</u>
	<u>11,925</u>	<u>26,401</u>	<u>73,272</u>
(e) Community Facilities			
Opening Balance	604,105	100,393	102,111
Amount Set Aside / Transfer to Reserve			
Interest	11,989	3,712	3,373
Transfer from municipal	0	500,000	115,000
Amount Used / Transfer from Reserve			
Byford Country Club	(156,094)	0	0
Kalimna Club Facility Stage 1	(460,000)	0	0
Jarrahdale Skate Park	<u>0</u>	<u>0</u>	<u>(115,000)</u>
	<u>0</u>	<u>604,105</u>	<u>105,484</u>
(f) Natural Disaster Recovery Management Account			
Opening Balance	138,079	77,071	93,187
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	77,690	70,073	70,073
Interest	2,740	2,849	3,078
Amount Used / Transfer from Reserve			
ESD999 - Emergency Account	<u>(28,358)</u>	<u>(11,914)</u>	<u>(28,559)</u>
	<u>190,151</u>	<u>138,079</u>	<u>137,779</u>
Total Reserves C/Fwd	<u>828,704</u>	<u>1,794,473</u>	<u>723,547</u>

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

6. Reserves (Continued)	2014/15 Budget	2013/14 Actual	2013/14 Budget
	\$	\$	\$
Total Reserves B/Fwd	<u>828,704</u>	<u>1,794,473</u>	<u>723,547</u>
(g) Investment			
Opening Balance	607,859	585,222	596,132
Amount Set Aside / Transfer to Reserve			
Interest	12,066	22,637	19,693
	<u>619,925</u>	<u>607,859</u>	<u>615,825</u>
(h) Jarrahdale Communications Tower Maintenance			
Opening Balance	94,996	65,815	64,311
Amount Set Aside / Transfer to Reserve			
Interest	1,885	2,433	2,124
Income from leases	0	53,100	80,000
Net Income (after expenses) to be transferred	34,970	0	0
Amount Used / Transfer from Reserve			
Expenditure relating to Maintenance	0	(26,352)	(45,465)
	<u>131,851</u>	<u>94,996</u>	<u>100,970</u>
(i) Jarrahdale Locality Funding Program			
Opening Balance	17,387	2,316	12,410
Amount Set Aside / Transfer to Reserve			
Locality Funding Allocation	0	14,985	0
Interest	345	86	410
	<u>17,732</u>	<u>17,387</u>	<u>12,820</u>
(j) Keysbrook Locality Funding Program			
Opening Balance	41,109	30,000	30,000
Amount Set Aside / Transfer to Reserve			
Locality Funding Allocation	0	10,000	0
Interest	816	1,109	991
Amount Used / Transfer from Reserve			
Keysbrook Playground	(40,000)	0	0
	<u>1,925</u>	<u>41,109</u>	<u>30,991</u>
(k) Light Fleet & Plant Acquisition			
Opening Balance	711,076	322,959	296,760
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	600,000	550,010	550,010
Interest	14,111	11,940	9,801
Amount Used / Transfer from Reserve			
Purchase of Plant	(682,873)	(173,833)	(742,800)
	<u>642,314</u>	<u>711,076</u>	<u>113,771</u>
(l) Millbrace Bridge Preservation			
Opening Balance	11,294	10,891	10,944
Amount Set Aside / Transfer to Reserve			
Interest	224	403	361
Amount Used / Transfer from Reserve			
Millbrace Bridge Expenditure	(11,518)	0	0
	<u>0</u>	<u>11,294</u>	<u>11,305</u>
(m) Multi Use Trails			
Opening Balance	16,084	15,511	15,913
Amount Set Aside / Transfer to Reserve			
Interest	319	573	526
	<u>16,403</u>	<u>16,084</u>	<u>16,439</u>
Total Reserves C/Fwd	<u>2,258,854</u>	<u>3,294,278</u>	<u>1,625,668</u>

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

6. Reserves (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Total Reserves B/Fwd	<u>2,258,854</u>	<u>3,294,278</u>	<u>1,625,668</u>
(n) Mundijong Locality Funding Program			
Opening Balance	25,094	8	2,339
Amount Set Aside / Transfer to Reserve			
Locality Funding Allocation	0	25,086	0
Interest	498	0	77
Amount Used / Transfer from Reserve			
Anzac Memorial Project	(25,094)	0	0
	<u>498</u>	<u>25,094</u>	<u>2,416</u>
(o) Oakford Locality Funding Program			
Opening Balance	33,443	27,271	27,799
Amount Set Aside / Transfer to Reserve			
Locality Funding Allocation	0	5,164	0
Interest	664	1,008	918
	<u>34,107</u>	<u>33,443</u>	<u>28,717</u>
(p) Renewable Energy			
Opening Balance	30,015	28,945	29,234
Amount Set Aside / Transfer to Reserve			
Interest	596	1,070	966
	<u>30,611</u>	<u>30,015</u>	<u>30,200</u>
(q) Serpentine Locality Funding Program			
Opening Balance	28,802	37,303	41,796
Amount Set Aside / Transfer to Reserve			
Interest	572	1,379	1,380
Amount Used / Transfer from Reserve			
Locality Funding Allocation	(8,367)	(9,880)	0
	<u>21,007</u>	<u>28,802</u>	<u>43,176</u>
(r) Serpentine Jarrahdale Locality Funding Program			
Opening Balance	24,552	23,677	29,884
Amount Set Aside / Transfer to Reserve			
Interest	487	875	987
	<u>25,039</u>	<u>24,552</u>	<u>30,871</u>
(s) Serpentine Jarrahdale Sporting Precinct			
Opening Balance	286,547	0	0
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	0	286,547	
Interest	5,686	0	0
	<u>292,233</u>	<u>286,547</u>	<u>0</u>
(t) Tourism			
Opening Balance	45,100	78,927	85,738
Amount Set Aside / Transfer to Reserve			
Sale Yards Lease Income	2,400	2,400	2,400
Interest	895	3,773	2,833
Amount Used / Transfer from Reserve			
Tourism & Small Business Contribution	(30,000)	(40,000)	(40,000)
	<u>18,395</u>	<u>45,100</u>	<u>50,971</u>
(u) Gravel Pit			
Opening Balance	0	22,670	22,900
Amount Set Aside / Transfer to Reserve			
Interest	0	838	755
Amount Used / Transfer from Reserve			
Transfer to Administration Reserve	0	(23,508)	(23,655)
	<u>0</u>	<u>0</u>	<u>0</u>
Total Reserves C/Fwd	<u>2,680,744</u>	<u>3,767,831</u>	<u>1,812,019</u>

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

6. Reserves (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Total Reserves B/Fwd	<u>2,680,744</u>	<u>3,767,831</u>	<u>1,812,019</u>
(v) Chestnuts Drainage			
Opening Balance	0	19,441	50,000
Amount Set Aside / Transfer to Reserve			
Interest	0	719	1,651
Amount Used / Transfer from Reserve			
Transfer to Asset Management Reserve	<u>0</u>	<u>(20,160)</u>	<u>(51,651)</u>
	<u>0</u>	<u>0</u>	<u>0</u>
(w) Workers Compensation Premium			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve			
Transfer from municipal	<u>0</u>	<u>0</u>	<u>5,000</u>
	<u>0</u>	<u>0</u>	<u>5,000</u>
(x) Waste			
Opening Balance	1,069,879	826,443	823,071
Amount Set Aside / Transfer to Reserve			
Interest	21,225	30,556	27,181
Transfer from municipal	<u>347,421</u>	<u>212,880</u>	<u>212,880</u>
	<u>1,438,525</u>	<u>1,069,879</u>	<u>1,063,132</u>
Total Reserves	<u><u>4,119,269</u></u>	<u><u>4,837,710</u></u>	<u><u>2,880,151</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions and investments (value at approximately \$24,280).

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

6. Reserves (Continued)	2014/15	2013/14	2013/14
Summary of Reserve Transfers	Budget	Actual	Budget
	\$	\$	\$
Transfers to Reserves			
Leave Reserve	14,068	712,215	306,883
Administration Building	1,216	26,283	26,173
Asset Management	5,074	323,089	122,875
Byford Locality Funding Program	524	1,492	2,343
Community Facilities	11,989	503,712	118,373
Natural Disaster Recovery Management Account	80,430	72,922	73,151
Investment	12,066	22,637	19,693
Jarrahdale Communications Tower Maintenance	36,855	55,533	82,124
Jarrahdale Locality Funding Program	345	15,071	410
Keysbrook Locality Funding Program	816	11,109	991
Light Fleet & Plant Acquisition	614,111	561,950	559,811
Millbrace Bridge Preservation	224	403	361
Multi Use Trails	319	573	526
Mundijong Locality Funding Program	498	25,086	77
Oakford Locality Funding Program	664	6,172	918
Renewable Energy	596	1,070	966
Serpentine Locality Funding Program	572	1,379	1,380
Serpentine Jarradale Locality Funding Program	487	875	987
Serpentine Jarrahdale Sporting Precinct	5,686	286,547	0
Tourism	3,295	6,173	5,233
Gravel Pit	0	838	755
Chestnuts Drainage	0	719	1,651
Workers Compensation Premium	0	0	5,000
Waste	368,646	243,436	240,061
	<u>1,158,481</u>	<u>2,879,284</u>	<u>1,570,742</u>
Transfers from Reserves			
Leave Reserve	(103,876)	(198,442)	(198,442)
Administration Building	(55,000)	(40,000)	(70,000)
Asset Management	(260,742)	(100,000)	(100,000)
Byford Locality Funding Program	(15,000)	(15,455)	0
Community Facilities	(616,094)	0	(115,000)
Natural Disaster Recovery Management Account	(28,358)	(11,914)	(28,559)
Investment	0	0	0
Jarrahdale Communications Tower Maintenance	0	(26,352)	(45,465)
Jarrahdale Locality Funding Program	0	0	0
Keysbrook Locality Funding Program	(40,000)	0	0
Light Fleet & Plant Acquisition	(682,873)	(173,833)	(742,800)
Millbrace Bridge Preservation	(11,518)	0	0
Multi Use Trails	0	0	0
Mundijong Locality Funding Program	(25,094)	0	0
Oakford Locality Funding Program	0	0	0
Renewable Energy	0	0	0
Serpentine Locality Funding Program	(8,367)	(9,880)	0
Serpentine Jarradale Locality Funding Program	0	0	0
Serpentine Jarrahdale Sporting Precinct	0	0	0
Tourism	(30,000)	(40,000)	(40,000)
Gravel Pit	0	(23,508)	(23,655)
Chestnuts Drainage	0	(20,160)	(51,651)
Workers Compensation Premium	0	0	0
Waste	0	0	0
	<u>(1,876,922)</u>	<u>(659,544)</u>	<u>(1,415,572)</u>
Total Transfer to/(from) Reserves	<u>(718,441)</u>	<u>2,219,740</u>	<u>155,170</u>

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

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.

Serpentine Jarrahdale Sporting Precinct

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

Tourism Reserve

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

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.

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.

Multi Use Trails Reserve

- To allow for the construction of Multi Use Trails.

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 Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

	Note	2014/15 Budget \$	2013/14 Actual \$
7. Net Current Assets			
Composition of Estimated Net Current Asset Position			
Current Assets			
Cash - Unrestricted	15(a)	262,625	412,625
Cash - Restricted Reserves	15(a)	4,094,989	4,813,430
Cash - Restricted Municipal	15(a)	4,218,641	6,523,512
Receivables		1,713,846	1,673,158
Inventories		45,884	49,884
		10,335,985	13,472,609
Less: Current Liabilities			
Payables and Provisions		(2,022,355)	(1,996,667)
Net Current Asset Position		8,313,630	11,475,942
Less: Cash - Restricted Reserves	15(a)	(4,094,989)	(4,813,430)
Less: Cash - Restricted Municipal	15(a)	(4,218,641)	(6,523,512)
Estimated Surplus C/Fwd		0	139,000

The estimated surplus c/fwd in the 2013/14 actual column represents the surplus brought forward as at 1 July 2014.

The estimated surplus c/fwd in the 2014/15 budget column represents the surplus carried forward as at 30 June 2015.

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

8. Rating Information - 2014/15 Financial Year

Rate Type	Rate in cents	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
Differential General Rate								
GRV Residential Improved	8.2914	4,163	74,783,773	6,200,622	83,667	0	6,284,289	5,202,340
GRV Residential Vacant	13.6612	109	4,654,711	635,889	200,000	0	835,889	1,246,843
GRV Commercial/Industrial	7.8827	76	5,779,539	455,584	5,000	0	460,584	496,202
UV Rural	0.3107	1,296	1,165,268,523	3,620,489	0	0	3,620,489	3,271,080
UV Rural Living	0.3516	1,556	711,790,000	2,502,654	0	0	2,502,654	2,563,074
UV Intensive Farming	0.9748	20	17,405,000	169,664	0	0	169,664	158,560
Sub-Totals		7,220	1,979,681,546	13,584,902	288,667	0	13,873,569	12,938,099
Minimum Payment	Minimum \$							
GRV Residential Improved	1,000	225	2,121,087	225,000	0	0	225,000	317,000
GRV Residential Vacant	1,050	1,094	5,156,179	1,148,700	0	0	1,148,700	793,800
GRV Commercial/Industrial	1,180	33	335,866	38,940	0	0	38,940	30,940
UV Rural	1,180	296	157,202,798	349,280	0	0	349,280	332,605
UV Rural Living	1,180	162	48,317,000	191,160	0	0	191,160	82,875
UV Intensive Farming	1,180	0	0	0	0	0	0	0
Sub-Totals		1,810	213,132,930	1,953,080	0	0	1,953,080	1,557,220
Discounts (Note 12)							(2,000)	(1,000)
Total Amount Raised from Differential Rates							15,824,649	14,494,319

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 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

8(a). Rating Information - 2014/15 Financial Year
(continued)

Objectives And Reasons For Differential Rating

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

GRV - Residential

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.

GRV 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.

GRV Commercial/Industrial

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

UV 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.

UV 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.

UV 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.

Minimum Rates

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

Changes from Intention to Raise Rates Advertisement

The minimum rate for Residential was advertised at \$1,070. After Council deliberation it was decided that the minimum rate remain at \$1,000 (the same rate as the 2013/2014 financial year). Council's reason was to minimise the financial impact for properties on minimum rates.

**Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015**

9. Specified Area Rate - 2014/15 Financial Year

The Shire of Serpentine Jarrahdale has not applied any specified area rates for the 2014/2015 financial year.

10. Service Charges - 2014/15 Financial Year

The Shire of Serpentine Jarrahdale has not applied any service charges for the 2014/2015 financial year.

11. Fees & Charges Revenue	2014/15 Budget \$	2013/14 Actual \$
Governance	0	0
General Purpose Funding	207,000	241,320
Law, Order, Public Safety	94,410	137,798
Health	34,742	46,463
Education and Welfare	200	566
Community Amenities	3,296,882	3,214,268
Recreation & Culture	36,570	45,518
Transport	343,000	455,659
Economic Services	634,595	893,282
Other Property & Services	5,000	12,022
	<u>4,652,399</u>	<u>5,046,896</u>

**12. Rate Payment Discounts, Waivers And Concessions
- 2014/15 Financial Year**

Discount/Payment Incentive

To be eligible for following prizes, payment must be made in full (option one only), by 4:30pm on 14 August 2014;
First prize: \$1,000, 3 month gym membership at the Serpentine Jarrahdale Recreation Centre, and a double pass to the West Australian Symphony Orchestra (WASO).
Second prize: \$1,000 and a double pass to the West Australian Symphony Orchestra (WASO).
By paying on time, you will automatically go into the draw to win.

Concessions

1. Farmland Concession

Council provide a concession to those properties that meet the Council SEG1 Farmland Concession Policy and provides a 31% concession off the rural rate to those properties that meet the eligibility criteria. For further information please contact the Shire's rates department. The total concession for farmland is estimated at \$258,283 for the 2014/2015 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 \$2,850 for the 2014/2015 financial year.

Rate Write Offs

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

Sundry Write Offs

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

**Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015**

13. Interest Charges And Instalments - 2014/15 Financial Year

Where no instalment option is indicated, penalty interest will accrue at the rate of 11% per annum from the 15 August 2014 until full payment is received. It is estimated this will generate \$135,000.

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

Where, a ratepayer has deferred rates, the State Government will pay the Shire interest based on the total amount of deferred rates outstanding. It is estimated this will generate \$4,000.

The Shire of Serpentine Jarrahdale offers ratepayers the option to pay their rates by three separate option plans. These instalment plans for the 2014/15 year are as follows:

Option 1

Payment in Full on or before 14 August 2014

Option 2

Instalment 1 on or before 14 August 2014

Instalment 2 on or before 14 October 2014

Option 3

Instalment 1 on or before 14 August 2014

Instalment 2 on or before 14 October 2014

Instalment 3 on or before 15 December 2014

Instalment 4 on or before 16 February 2015

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 \$170,000, and is detailed below:

	2014/15 Budget
	\$
Administration charges	90,000
Interest charges	80,000
	<u>170,000</u>

14. Elected Members Remuneration

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

	2014/15 Budget	2013/14 Actual
	\$	\$
Meeting Fees	152,440	131,536
President's Allowance	36,050	34,906
Deputy President's Allowance	9,013	8,726
Travelling Expenses	35,000	26,894
Telecommunications Allowance	31,500	27,262
	<u>264,003</u>	<u>229,324</u>

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

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:

	2014/15 Budget	2013/14 Actual	2013/14 Budget
	\$	\$	\$
Cash - Unrestricted	262,625	412,625	81,525
Cash - Restricted	<u>8,313,630</u>	<u>11,336,942</u>	<u>8,644,321</u>
	<u><u>8,576,255</u></u>	<u><u>11,749,567</u></u>	<u><u>8,725,846</u></u>

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

Administration Building	7,518	61,302	32,424
Asset Management	0	255,668	57,738
Byford Locality Funding Program	11,925	26,401	73,272
Community Facilities	0	604,105	105,484
Natural Disaster Recovery Management Account	190,152	138,080	137,779
Investment	609,925	597,859	605,825
Jarrahdale Communications Tower Maintenance	131,851	94,996	100,970
Jarrahdale Locality Funding Program	17,732	17,387	12,820
Keysbrook Locality Funding Program	1,925	41,109	30,991
Leave	619,108	708,916	316,850
Light Fleet & Plant Acquisition	642,313	711,075	113,771
Millbrace Bridge Preservation	0	11,294	11,305
Multi Use Trails	16,403	16,084	16,439
Mundijong Locality Funding Program	499	25,095	2,416
Oakford Locality Funding Program	34,107	33,443	28,717
Renewable Energy	30,611	30,015	30,200
Serpentine Locality Funding Program	21,008	28,803	43,176
Serpentine Jarrahdale Locality Funding Program	25,040	24,553	30,871
Serpentine Jarrahdale Sporting Precinct	292,233	286,547	0
Tourism	4,115	30,820	39,901
Waste	1,438,523	1,069,878	1,063,132
Workers Compensation Premium	0	0	5,000
Other Restricted Cash	<u>4,218,641</u>	<u>6,523,511</u>	<u>5,785,240</u>
	<u><u>8,313,630</u></u>	<u><u>11,336,942</u></u>	<u><u>8,644,321</u></u>

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

Net Result	7,137,049	6,886,549	2,464,818
Depreciation	2,924,679	2,851,040	2,622,641
(Profit)/Loss on Sale of Asset	(3,100)	(27,535)	15,922
(Increase)/Decrease in Receivables	(40,686)	434,900	(285,199)
(Increase)/Decrease in Inventories	4,000	(31,633)	6,032
Increase/(Decrease) in Payables	25,688	(1,168,538)	1,291,032
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	<u>(8,278,096)</u>	<u>(8,352,660)</u>	<u>(4,215,725)</u>
Net Cash from Operating Activities	<u><u>1,769,534</u></u>	<u><u>592,123</u></u>	<u><u>1,899,521</u></u>

(c) Undrawn Borrowing Facilities Credit Standby Arrangements

Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	20,000	20,000	21,500
Credit Card Balance at Balance Date	<u>(7,000)</u>	<u>(7,000)</u>	<u>(5,000)</u>
Total Amount of Credit Unused	<u><u>113,000</u></u>	<u><u>113,000</u></u>	<u><u>116,500</u></u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u><u>3,309,953</u></u>	<u><u>2,796,676</u></u>	<u><u>4,955,615</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Shire of Serpentine Jarrahdale
Notes to and forming part of the Budget
for the year ended 30 June 2015

16. Trust Funds

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

Detail	Balance 1-Jul-14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
Maintenance Bonds	58,343	0	0	58,343
Builders Reg Board Levy	42,664	35,400	(37,682)	40,382
BCITF Collections	81,565	140,100	(143,902)	77,763
Footpaths	944,585	0	(900,000)	44,585
Halls & Ovals	23,373	18,000	(30,000)	11,373
Sundry	25,240	12,000	(15,000)	22,240
Excavations	26,920	0	0	26,920
Cash In Lieu Of Public Open Space	285,203	0	0	285,203
Serpentine Jarrahdale Business & Tourism Association	4,355	200	0	4,555
Convic Skate Parks - Retention Jarrahdale Skate Park	25,543	0	(25,543)	0
Temporary Accommodation (Health)	4,000	0	0	4,000
	<u>1,521,791</u>	<u>205,700</u>	<u>(1,152,127)</u>	<u>575,364</u>

17. Major Land Transactions

It is not anticipated any major land transactions will occur in 2014/15.

18. Trading Undertakings And Major Trading Undertakings

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.

CAPITAL ACQUISITIONS						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
DAS901	Plant Replacement - Director Engineering			56,650		56,650		35,000			21,650	-	
DCS901	Plant Replacement - Director Corporate & Community			56,650		56,650		35,000			21,650	-	
CCS900	Plant Replacement - Manager Finance & Customer Service			39,850		39,850		29,000			10,850	-	
CEO901	Plant Replacement - Chief Executive Officer			70,000		70,000		55,000			15,000	-	
PRS900	Plant Replacement - Director Planning			56,650		56,650		30,000			26,650	-	
OGC900	Plant Replacement - Manager Human Resources			34,600		34,600		21,000			13,600	-	
EXE900	Plant Replacement - Manager Communications & Executive Services			34,600		34,600		21,000			13,600	-	
ITS901	Plant Replacement - Manager Information Services			34,600		34,600		21,000			13,600	-	
TOTAL FOR GOVERNANCE		-	-	383,600	-	383,600	-	247,000	-	-	136,600	-	
DCO900	Plant Replacement - Development Compliance & Rangers Co-ordinator			26,200		26,200		14,000			12,200	-	
ESD900	Plant Replacement - Emergency Services Administrator			42,000		42,000		24,000			18,000	-	
TOTAL FOR LAW, ORDER & PUBLIC SAFETY		-	-	68,200	-	68,200	-	38,000	-	-	30,200	-	
HIA900	Plant Replacement - Senior Environmental Health Officer			26,200		26,200		14,000			12,200	-	
HIA900	Plant Replacement - Manager Health and Building			34,600		34,600		21,000			13,600	-	
TOTAL FOR HEALTH		-	-	60,800	-	60,800	-	35,000	-	-	25,800	-	
CDO900	Plant Replacement - Manager Community Services			34,600		34,600		21,000			13,600	-	
TOTAL FOR EDUCATION		-	-	34,600	-	34,600	-	21,000	-	-	13,600	-	
ENV900	Plant Replacement - Manager Environment			34,600		34,600		21,000			13,600	-	
STP900	Plant Replacement - Manager Strategic Planning			39,850		39,850		29,000			10,850	-	
TPL900	Plant Replacement - Senior Planner			26,200		26,200		14,000			12,200	-	
TPL900	Plant Replacement - Manager Planning			34,600		34,600		21,000			13,600	-	
TOTAL FOR COMMUNITY AMENITIES		-	-	135,250	-	135,250	-	85,000	-	-	50,250	-	
LIB900	Plant Replacement - Manager Library Services			34,600		34,600		21,000			13,600	-	
PPB900	Percy's Park Basketball Playing Area	11,500				11,500						11,500	Locality Funding 14/15
AMM900	ANZAC memorial Mundijong	453,000				453,000	416,000				9,735	27,265	Locality Funding 14/15 \$27,265
BPP901	Briggs Park Pavilion Toilet Upgrade	30,000				30,000						30,000	
BPL900	Briggs Park Lower Oval Upgrade	48,000				48,000						48,000	Carried over from 13/14
MUP900	Mundijong Pavilion	120,000				120,000					45,742	74,258	
ESP900	Air-conditioning at Eric Senior Pavilion	20,000				20,000						20,000	
BCC900	Byford Country Club	5,500,000				5,500,000	5,220,000				156,094	123,906	
MSP900	Skate Park equipment relocation	20,000				20,000						20,000	
SSP900	Serpentine Skate Park	55,000				55,000						55,000	carry over \$40K
FGR900	Forest Green Reserve Play Equipment	30,000				30,000						30,000	
SSJ900	Serpentine St John Ambulance Building	112,000				112,000	80,000					32,000	
KAL901	Construction Kalimna Oval Club Facility Stage 1	460,000				460,000					460,000	-	
BPP900	Minor upgrade of Briggs park lower oval. Subsoil drains and turf renovations	150,000				150,000					150,000	-	
KEY900	Keysbrook Playground	80,000				80,000	10,000				40,000	30,000	Locality Funding 14/15 \$30,000
HOP901	Hopeland Playground	20,000				20,000						20,000	
BBX900	Byford & Districts BMX track	600,000				600,000	300,000		300,000			-	BMX \$20K, Sponsorship \$80K, CSRFF \$200K
BLO901	Demolish existing BMX track	15,000				15,000						15,000	
TOTAL FOR RECREATION & CULTURE		7,724,500	-	34,600	-	7,759,100	6,026,000	21,000	300,000	-	875,171	536,929	
COR900	Council Funded Road Construction												
RC323	Harris Place Drainage - Stage 2				73,000	73,000				8,000	65,000	-	
RC448	Benella Crescent Road Works - Byford By the Scarp				253,125	253,125				253,125		-	
RC160	Mead Street - speed hump				40,000	40,000	26,667		13,333			-	Hoon control grant
RC132	Path Construction - Soldiers Road - Keirnan to Grammar School				370,000	370,000	185,000		185,000			-	
RC133	Path Construction - Abernethy Road				120,000	120,000				120,000		-	
RC902	Whitby Falls - Manjedal Brook - construction of shared use path, car park				962,279	962,279	265,250			697,029		-	
RC126	Paterson - on top of median strip, street lights, kerbing, parking, stone work				300,000	300,000						300,000	
RC428	Plaistowe Drainage & Landscaping				10,000	10,000						10,000	
RC168	Marri Grove Primary School (on Railway side)				150,000	150,000	75,000		75,000			-	
RC903	Millbrace Bridge Demolition - plus interpretive signage				18,000	18,000					11,518	6,482	
RC088	Richardson Street Bridge - location and works - funded				26,405	26,405						26,405	
RC002B	Jarrahdale Road Bridge - location and works - funded				8,395	8,395						8,395	

CAPITAL ACQUISITIONS						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	
R2R900	Roads to Recovery Road Construction											-
R2R126	Paterson Street				417,001	417,001	417,001					-
DSC900	Developer Contribution Road Construction											-
DES200	Thomas Road Design				558,872	558,872	396,000			162,872		-
DSC133	Abernethy Road Design				770,000	770,000				770,000		-
RRG900	Regional Road Group Road Construction											-
RRG009	Kargotich Road - Randell Road to 1000m South SLK 14.8 to 15.8 (RRG)				282,606	282,606	188,404		94,202			-
RRA009	Kargotich Road - Mundijong Road to 900 metres North - SLK 12 to 12.94 (RRG)				265,719	265,719	177,146		88,573			-
RRG200	Paterson Street - Mundijong to Richardson SLK .05 to 0.68 (RRG)				287,879	287,879	191,919		95,960			-
RRG013	Richardson Road - Feast to Summerfield - SLK 1.55 to 2.15 (RRG)				169,564	169,564	113,042		56,522			-
RRG003	Watkins Rd - 830 metres West of South West Highway (RRG)				169,001	169,001	112,667		56,334			-
SBS900	State Black Spot Road Construction											-
SBS133	Abernethy Road - Soldiers Road - install median island, reinforce priority				18,000	18,000	12,000		6,000			-
SBS001	South Western Highway Larsen Road - install median island, reinforce priority				18,000	18,000	12,000		6,000			-
SBS583	Karden Boulevard - Ballawarra Ave - Install Pre-Deflection on Kardan Blvd approaches, realign roundabout, minor signs and lines				120,000	120,000	80,000		40,000			-
RPP926	2 Trailer Mounted Electronic Colour Message Boards			70,000		70,000					70,000	-
RPP927	Turbo Parts Washer			12,023		12,023					12,023	-
RPP925	Plant Disposal - SJ23 Truck with Lifting Crane					-		80,000				-
RPP925	Plant Disposal - 1TBS159 Trailer and 8U5518 Trailer					-		1,000				-
RPP925	Plant Replacement - Tractor Diesel			90,000		90,000		40,000			50,000	-
RPP925	Plant Replacement - Single Cab Truck			45,000		45,000		20,000			25,000	-
RPP925	Plant Purchase - 4 Tonne Excavator			55,000		55,000					55,000	-
RPP925	Plant Purchase - Crew Cab Tipper			65,000		65,000					65,000	-
WOH900	Plant Replacement - Manager Operations			34,600		34,600		21,000			13,600	-
WOH900	Plant Replacement - Natural Reserves Officer			42,000		42,000		24,000			18,000	-
WOH900	Plant Replacement - Reticulation Officer			42,000		42,000		24,000			18,000	-
WOH900	Plant Replacement - Supervisor Parks & Gardens			42,000		42,000		24,000			18,000	-
WOH900	Plant Replacement - Mechanic			42,000		42,000		24,000			18,000	-
EDT925	Plant Replacement - Design Engineer			26,200		26,200		14,000			12,200	-
EST900	Plant Replacement - Infrastructure Engineer			26,200		26,200		14,000			12,200	-
EST900	Plant Replacement - Project Manager Water Sensitive Urban Design			34,600		34,600		21,000			13,600	-
TOTAL FOR TRANSPORT		-	-	626,623	5,407,846	6,034,469	2,252,096	307,000	716,924	2,011,026	477,141	351,282
BUI900	Plant Replacement - Senior Building Surveyor			26,200		26,200		14,000			12,200	-
TOTAL FOR ECONOMIC SERVICES		-	-	26,200	-	26,200	-	14,000	-	-	12,200	-
TOTAL CAPITAL EXPENDITURE		7,724,500	-	1,369,873	5,407,846	14,502,219	8,278,096	768,000	1,016,924	2,011,026	1,620,962	888,211



Schedule of Fees and Charges

for the financial year ended 30 June 2015

Governance	GL Code	Fees excluding GST	GST	Fees including GST
Property Enquiry Fees				
Statement of rates - written	RAR265	31.00	-	31.00
Confirmation of zone & orders - written	RAR265	84.00	-	84.00
Combined statement/confirmation	RAR265	115.00	-	115.00
Reprint of rate notice - current year	RAR138	16.00	-	16.00
Reprint of rate notice - each previous year	RAR138	26.00	-	26.00
Rate Fees and Debt Recovery				
Rate instalment fee (cost for 3 instalments \$30.00)	RAR138	9.09	0.91	10.00
Final rate instalment reminder fee	RAR138	9.09	0.91	10.00
Payment arrangement fee	RAR138	45.45	4.55	50.00
Dishonour fee (includes administration fee)	RAR139	18.18	1.82	20.00
Debt recovery fee - administration Fee	RAR257	Actual Cost	GST	Actual Cost + GST
Issue of notice of discontinuance	RAR140	Actual Cost	GST	Actual Cost + GST
Penalty interest on rate & service charges - arrears	RAR136	11.0%	-	11%
Penalty interest on rate & service charges - current	RAR136	11.0%	-	11%
Penalty interest on current rates - instalments	RAR137	5.5%	-	5.5%
Penalty interest on outstanding debtors (greater than 37 days)	RAR136	11.0%	-	11%
Rate Book				
Full listing - CD or email (excel document)	GFI632	157.00	-	157.00
Per suburb - CD or email (excel document)	GFI632	26.00	-	26.00
<i>for any commercial purpose, and/or provided to any other person.</i>				
Publications - Council				
<i>Note: All public documents can be download free of charge from www.sjshire.wa.gov.au</i>				
Council minutes - charged at photocopy rate per page (colour additional)	GFI264	0.18 per page	0.02	0.20 p/page
Council publications - charged at photocopy rate per page (colour additional)	GFI264	0.18 per page	0.02	0.20 p/page
Tourism Books/Information				
Harnessing Voices (by Wilma Mann)	CDO100	18.18	1.82	20.00
The Serpentine (by Neil J Coy)	CDO100	10.91	1.09	12.00
Jarrahdale Valley Stories CD Rom	JHP103	18.18	1.82	20.00
Photocopying				
A4 black and white (per page)	GFI263	0.18	0.02	0.20
A4 colour (per page)	GFI263	0.36	0.04	0.40
A3 black and white (per page)	GFI263	0.36	0.04	0.40
A3 colour (per page)	GFI263	0.73	0.07	0.80
Freedom of Information Act				
Application fee under Section 12(1)(e) of Act	GFI632	30.00	-	30.00
Application fee under Section 12(1)(e) of Act - Pensioners	GFI632	22.50	-	22.50
Per hour charge for staff dealing with FOI application	GFI632	33.00	-	33.00
Per hour charge for supervised access	GFI632	33.00	-	33.00
Per hour charge for staffs time photocopying	GFI632	33.00	-	33.00
Per page charge for photocopying	GFI632	0.20 p/page	-	0.20 p/page
Charge for duplicating a tape, film or computer information	GFI632	Actual Cost	-	Actual Cost
Delivery, packaging & postage	GFI632	Actual Cost	-	Actual Cost
Advanced deposit which may be required by an agency under section 18(1) or 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	GFI632	25%	-	25%
Archive/Document Search Fee				
Document retrieval fee from archives	GFI632	Actual Cost + 20%	GST	Actual Cost + 20% + GST
7 day copy and collection service (per hour of part thereof), in addition to document retrieval fee	GFI632	70.00	7.00	77.00
24 hour copy and collection service (per hour of part thereof), in addition to document retrieval fee	GFI632	140.00	14.00	154.00
<i>Note: Photocopying charges apply per page</i>				
Professional Services				
Consultation on technical matters (per hour, minimum fee 1 hour) - not prescribed by legislation	GFI263	80.00	8.00	88.00
Written advice on technical matters (per hour, minimum fee 1 hour) - not prescribed by legislation	GFI263	80.00	8.00	88.00
Travel expenses	GFI263	Actual Cost	GST	Actual Cost + GST
Election Nomination Fee				
Nomination by Candidate (to be refunded if candidate receives at least 5% of total number of votes included in the count.	GFI263	80.00	-	80.00
Payroll Services				
Payroll Services (per employee)	GFI263	845.45	84.55	930.00
Jarrahdale Communications Tower				
Non refundable application fee	JCM100	525.00	-	525.00
Processing per hour fee	JCM100	80.00	-	80.00
<i>Note: Variations to these fees shall be in accordance with Council Policy & Procedures</i>				
Note: Statutory fees are subject to change without notice if regulations are amended				

Law, Order, and Public Safety	GL Code	Fees excluding GST	GST	Fees including GST
<u>Ranger After Hours Call Out Fee</u>				
Applicable in cases of livestock wandering on roads, attacking dogs, injured animals and illegal burning off	RAN203	272.73	27.27	300.00
<u>Large Size Vermin Trap Hire</u>				
Per week or part thereof	RAN104	80.00	8.00	88.00
Bond fee	TSUND	250.00	-	250.00
<u>Medium Size Vermin Trap Hire</u>				
Per week or part thereof	RAN104	50.00	5.00	55.00
Bond fee	TSUND	150.00	-	150.00
<u>Motor Vehicle and Off Road Vehicle Impound Fees</u>				
As per the Control of Vehicles Act 1978 (as amended)				
Impound fee	RAN205	150.00	-	150.00
Cartage and storage	RAN205	Actual Cost + 20%	-	Actual Cost + 20%
<u>Pound Fees and Charges</u>				
Seizure & return of dog or cat without impounding	RAN205	40.00	-	40.00
Seizure & impounding of a dog or cat	RAN205	100.00	-	100.00
Maintenance of dog or cat in pound per day	RAN205	20.00	-	20.00
Return of impounded dog or cat outside normal hours	RAN205	80.00	-	80.00
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
<u>Dog and Cat Registration/Licence Fees</u>				
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
<u>Stock Pound and Ranger Fees</u>				
<u>Horses, mules, asses, camels, bulls or boars per head</u>				
Ranger fees per hour between 8am and 6pm	RAN205	45.00	-	45.00
Ranger fees per hour outside 8am and 6pm	RAN205	90.00	-	90.00
Pound fees per head first day	RAN205	40.00	-	40.00
Pound fees per head subsequent days	RAN205	20.00	-	20.00
Sustenance per day	RAN205	25.00	-	25.00
<u>Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, pigs per head</u>				
Ranger fees per hour between 8am and 6pm	RAN205	45.00	-	45.00
Ranger fees per hour outside 8am and 6pm	RAN205	90.00	-	90.00
Pound fees per head first day	RAN205	40.00	-	40.00
Pound fees per head subsequent days	RAN205	20.00	-	20.00
Sustenance per day	RAN205	25.00	-	25.00
<u>Weathers, ewes, lambs, goats per head</u>				
Ranger fees per hour between 8am and 6pm	RAN205	45.00	-	45.00
Ranger fees per hour outside 8am and 6pm	RAN205	90.00	-	90.00
Pound fees per head first day	RAN205	40.00	-	40.00
Pound fees per head subsequent days	RAN205	20.00	-	20.00
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. 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. varied, are chargeable.</i>				
<u>Rates for Damage by Trespass or Livestock</u>				
Trespass in enclosed growing crop of any kind or garden or enclosure from which the crop has not been removed or in an enclosed public cemetery or sanitary site	RAN205	30.00	-	30.00
Trespass in un-enclosed paddock or meadow of grass	RAN205	15.00	-	15.00
Trespass in other enclosed land	RAN205	40.00	-	40.00

Law, Order, and Public Safety	GL Code	Fees excluding GST	GST	Fees including GST
<p>Trespass in other un-enclosed land</p> <p><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></p> <p><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></p>	RAN205	30.00	-	30.00

Law, Order, and Public Safety	GL Code	Fees excluding GST	GST	Fees including GST
Fines and Penalties - Parking				
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%
Fines and Penalties - Litter				
As per the Litter Act 1979 (as amended)	RAN211			
Illegal Signs - Activities and Trading in Public Place				
Impounding Fee	RAN210	55.00	-	55.00
Storage fee per day	RAN210	10.00	-	10.00
Shopping Trolleys - Activities and Trading in Public Place				
Impounding Fee	RAN210	55.00	-	55.00
Storage fee per day	RAN210	10.00	-	10.00
Emergency Management Issues				
Emergency management issues advice - per hour or part there of	ESD405	75.00	7.50	82.50
Preparation of emergency management plans - includes consultancy - p/hr (minimum charge is 1 hour)	ESD405	131.82	13.18	145.00
Emergency consultancy work - per hour or part there of	ESD405	131.82	13.18	145.00
Fire hydrant padlocks	ESD405	54.55	5.45	60.00
Offences against the Bush Fires Act				
1st inspection (free of charge)		-	-	-
Subsequent inspection	ESD411	82.50	-	82.50
1st and final notice	ESD411	82.50	-	82.50
Registered final notice	ESD411	85.00	-	85.00
Administration fee per hour or part there of	ESD411	75.00	7.50	82.50
Administration fee for issuing a final demand	ESD411	13.32	1.33	14.65
Administration fee for preparing an enforcement certificate in relation to an infringement notice	ESD411	11.32	1.13	12.45
Administration fee for registering an infringement notice with the registry	ESD411	42.36	4.24	46.60
Fee for issuing a notice of intension to suspend licenses	ESD411	25.91	2.59	28.50
Investigation of administration cost relating to offences against the Acts per hour or part there of.	ESD411	86.36	8.64	95.00
Emergency Services				
<i>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
<u>Annual Registration - Offensive Trades</u>				
As per the Offensive Trades (Fees) Regulations 1976 (as amended)				
Artificial manure depots	HIA211	211.00	-	211.00
Blood drying	HIA211	171.00	-	171.00
Bone merchants premises	HIA211	171.00	-	171.00
Bone mills	HIA211	171.00	-	171.00
Fat melting, fat extracting or tallow melting establishments		-		
1. Butcher shops and similar	HIA211	171.00	-	171.00
2. Larger establishments	HIA211	298.00	-	298.00
Fellmongeries (skin sheds)	HIA211	171.00	-	171.00
Fish curing establishments	HIA211	211.00	-	211.00
Fish processing establishments	HIA211	298.00	-	298.00
Shellfish and crustacean processing establishments	HIA211	298.00	-	298.00
Gut scraping, preparation of sausage skins	HIA211	171.00	-	171.00
Laundries, dry cleaning establishments	HIA211	147.00	-	147.00
Manure works	HIA211	211.00	-	211.00
Piggeries	HIA211	298.00	-	298.00
Places for storing, drying or preserving bones	HIA211	171.00	-	171.00
Poultry farming	HIA211	298.00	-	298.00
Poultry processing establishments	HIA211	298.00	-	298.00
Rabbit farming	HIA211	298.00	-	298.00
Pet meat processes (slaughterhouse & knackereries)	HIA211	298.00	-	298.00
Other offensive trades not specified	HIA211	298.00	-	298.00
<u>Food Business Risk Assessment Inspection Fees</u>				
High risk	HIA218	465.00	-	465.00
Medium risk	HIA218	335.00	-	335.00
Low risk	HIA218	85.00	-	85.00
<u>Food Business Registration and Application Fees</u>				
Application for the construction of a food business	HIA218	200.00	-	200.00
Registration of a food business	HIA218	78.00	-	78.00
Change of ownership	HIA218	60.00	-	60.00
Food spoilt (supervision of destruction) - per hour	HIA220	89.09	8.91	98.00
Notice of seizure and/or destruction	HIA227	93.00	-	93.00
Annual assessment charge for pet meat premises	HIA212	465.00	-	465.00
<u>Trading in Public Places</u> (includes Itinerant Vendors)				
Hawkers, stall holders and street traders (application fee*)	HIA213	50.00	-	50.00
Hawkers, stall holders and street traders (annual fee*) (*Does not apply to defined "Community Associations")	HIA213	150.00	-	150.00
<u>Local Laws</u>				
Registration of a lodging house	HIA217	100.00	-	100.00
Registration of holiday accommodation and bed and breakfast	HIA217	65.00	-	65.00
Application to keep poultry, pigeons, bees, approved animals	HIA211	65.00	-	65.00
<u>Onsite Effluent Disposal</u>				
Fees are prescribed by the Health (Treatment and Sewage and Disposal of Liquid Waste) Regulations 1974 (as amended)				
Application fee	HIA231	113.00	-	113.00
Issuing of a permit to use an apparatus (i.e. inspection fee)	HIA230	113.00	-	113.00
Inspection of non-complying installation - per hour	HIA220	89.09	8.91	98.00
Fee for any compliance inspection of an apparatus after corrective works orders have been issued by an EHO before or after the issue of a Permit to use an apparatus minimum fee per hour or part there of after the first hour	HIA220	102.73	10.27	113.00
<u>Caravan Park</u>				
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
<u>Temporary Accommodation</u>				
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

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

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

Community Amenities		GL Code	Fees excluding GST	GST	Fees including GST
Schedule 2 - Maximum fees for certain planning services (r47)					
1	Determining a development application (other than for an extractive industry) where the estimated cost of development is:				
	(a) not more than \$50,000	TPL178	147.00	-	147.00
	(b) more than \$50,000 but not more than \$500,000	TPL178	0.32% of estimated cost of development (no GST)		
	(c) more than \$500,000 but not more than \$2.5 million	TPL178	1,700 + 0.257% for every \$1 > \$500,000 (no GST)		
	(d) more than \$2.5 million but not more than \$5 million	TPL178	7,161 + 0.206% for every \$1 > \$2.5 million (no GST)		
	(e) more than \$5 million but not more than \$21.5 million	TPL178	12,633 + 0.123% for every \$1 > \$5 million (no GST)		
	(f) more than \$21.5 million	TPL178	34,196.00	-	34,196.00
2	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	TPL178	The fee in item 1 plus, by way of penalty, twice that fee (no GST)		
3	Determining a development application for an extractive industry where the development has not commenced or been carried out	TPL178	739.00	-	739.00
4	Determining a development application for an extractive industry where the development has commenced or been carried out	TPL178	The fee in item 3 plus, by way of penalty, twice that fee (no GST)		
5	Provision of a subdivision clearance				
	(a) not more than 5 lots	TPL175	\$73 per lot	-	\$73 per lot
	(b) more than 5 lots and less than 195 lots	TPL175	\$73 per lot for first 5 lots, & then \$35 per lot (no GST)		
	(c) more than 195 lots	TPL175	7,393.00	-	7,393.00
6	Determining an initial application for approval of a home occupation where the home occupation has not commenced	TPL178	\$222 (Nil for NEIS participants)	-	\$222 (Nil for NEIS participants)
7	Determining an initial application for approval of a home occupation where the home occupation has commenced	TPL178	The fee in item 6 plus, by way of penalty, twice that fee (no GST)		
8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	TPL178	73.00	-	73.00
9	Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired	TPL178	The fee in item 8 plus, by way of penalty, twice that fee (no GST)		
10	Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	TPL178	295.00	-	295.00
11	Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	TPL178	The fee in item 10 plus, by way of penalty, twice that fee (no GST)		
12	Providing a zoning certificate	TPL178	73.00	-	73.00
13	Reply to a property settlement questionnaire	TPL178	73.00	-	73.00
14	Providing written planning and/or engineering advice (Note1) per hour, or part 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>				
Scheme Amendments, Local Structure Plan & Amendments					
	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 an hourly basis, based on the hourly rates set out in the Planning and Development Regulations 2009 for Local Structure Plans and Town Planning Scheme Amendments. The full fee estimate is payable at the time of application. Actual costs will be payable upon the finalisation or discontinuation of the plan/amendment</i>					
Detailed Area Plans and Amendments					
	Initial Lodgement	TPL185	550.00	-	550.00
	Modification to existing DAP	TPL185	275.00	-	275.00
	Modifications to subdivision guidelines	TPL187	250.00	25.00	275.00
Development Assessment Panels					
	1. A DAP application where the estimated cost of the development is;				
	(a) not less than \$3 million and less than \$7 million	TDAP	3,503.00	-	3,503.00
	(b) not less than \$7 million and less than \$10 million	TDAP	5,409.00	-	5,409.00
	(c) not less than \$10 million and less than \$12.5 million	TDAP	5,885.00	-	5,885.00
	(d) not less than \$12.5 million and less than \$15 million	TDAP	6,053.00	-	6,053.00
	(e) not less than \$15 million and less than \$17.5 million	TDAP	6,221.00	-	6,221.00
	(f) not less than \$17.5 million and less than \$20 million	TDAP	6,390.00	-	6,390.00
	(g) \$20 million or more	TDAP	6,557.00	-	6,557.00
	2. An application under r.17	TDAP	150.00	-	150.00
Additional Fees					
	1. Specialist review and/or consultation costs recoverable under Section 49 of the Planning and Development Regulations 2009. Payable prior to determination of proposal	TPL184	Actual Cost	-	Actual Cost
	2. Application referred to Council for determination (in addition to the Development Application fee) This fee is payable where the application does not comply with the relevant planning standards for the area (e.g. setbacks, site coverage) and as a result of the non-compliance with the relevant standards a report is required to be prepared for Council consideration	TPL183	600.00	60.00	660.00
	3. Application for extension of term of planning approval*	TPL178	250.00	25.00	275.00
	4. Application for amending or revoking a development application*	TPL178	300.00	30.00	330.00
	*If the application in 3 & 4 requires council approval, then the fee in 2 also applies				
Developer Contribution Fee					
	If a development application fee is within a designated Developer Contribution Plan area, the applicant will be required to pay a contribution determined by the fee schedule approved by the Minister of Planning. The contribution must be paid before subdivision clearance is granted by Council or development commences on the land	CDA111	Actual Cost	-	Actual Cost

Community Amenities		GL Code	Fees excluding GST	GST	Fees including GST
Commercial Vehicle Parking Permit					
Initial development application	TPL178	278.00	-		278.00
Permit per annum	TPL178	94.00	-		94.00
Truck parking commenced, additional penalty	TPL178	556.00	-		556.00
Development Envelope Variation					
Development envelope relocation or variation	TPL178	235.00	-		235.00
Development envelope relocation or variation, additional penalty	TPL178	470.00	-		470.00
Land Matters/ Closures - Right of Way, Roads and Pedestrian Access ways					
(a) Initial Request	TPL181	1,000.00	-		1,000.00
(b) Advertising Administration Fee	TPL181	300.00	-		300.00
(c) Advertising	TPL181	Actual Cost	-		Actual Cost
(d) Valuation	TPL181	Actual Cost	-		Actual Cost
Serpentine Jarrahdale Maps, Publications, Photocopying, etc (hardcopy fees based on general photocopying charge in governance section)					
Heritage Inventory	TPL173	163.64	16.36		180.00
Planning reports as requested on CD - per CD	GFI271	9.09	0.91		10.00
A0 Black and White computer plots - per page	GFI263	16.36	1.64		18.00
A1 Black and White computer plots - per page	GFI263	12.73	1.27		14.00
A2 Black and White computer plots - per page	GFI263	10.00	1.00		11.00
A3 Black and White computer plots - per page	GFI263	6.36	0.64		7.00
A4 Black and White computer plots - per page	GFI263	4.09	0.41		4.50
A0 Colour computer plots - per page	GFI272	66.36	6.64		73.00
A1 Colour computer plots - per page	GFI273	50.00	5.00		55.00
A2 Colour computer plots - per page	GFI273	30.00	3.00		33.00
A3 Colour computer plots - per page	GFI273	20.91	2.09		23.00
A4 Colour computer plots - per page	GFI273	13.64	1.36		15.00
* These documents are available for download free of charge from www.sjshire.wa.gov.au					
Extractive Industries - Licences only (Planning approval also required)					
Extraction of materials less than 50,000 cubic metres per annum and/or from an excavation area less than 50 hectares per annum					
New Licence Application Fee	EIF100	6,000.00	-		6,000.00
Annual License Fee	EIF100	2,000.00	-		2,000.00
License Renewal Fee	EIF100	3,500.00	-		3,500.00
Excavation of materials greater than 50,000 cubic metres per annum and/or from an excavation area more than 50 hectares per annum					
New Licence Application Fee	EIF100	7,500.00	-		7,500.00
Annual License Fee	EIF100	4,000.00	-		4,000.00
License Renewal Fee	EIF100	6,200.00	-		6,200.00
Excavation of materials greater than 100,000 cubic metres per annum and/or from an excavation area greater than 100 hectares per annum					
New Licence Application Fee	EIF100	15,500.00	-		15,500.00
Annual License Fee	EIF100	7,000.00	-		7,000.00
License Renewal Fee	EIF100	13,500.00	-		13,500.00
Excavation of materials greater than 200,000 cubic metres per annum and/or from an excavation area greater than 200 hectares					
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
Excavation of materials greater than 500,000 cubic metres per annum and/or from an excavation area greater than 500 hectares					
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
Section 40 (Certificate of Local Planning Authority) Liquor Licensing					
(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
Per lot contributions to Emergency Services Equipment & Infrastructure					
<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 ²	ESD401	100.00	-		100.00
1,001m ² to 2,000m ²	ESD401	200.00	-		200.00
2,001m ² to 3,000m ²	ESD401	300.00	-		300.00
3,000m ² to 9,990m ²	ESD401	400.00	-		400.00
9,991m ² to 19,990m ²	ESD401	600.00	-		600.00
19,901m ² to 39,999m ²	ESD401	800.00	-		800.00
40,000m ² to 399,999m ²	ESD401	900.00	-		900.00
400,000m ² plus	ESD401	1,000.00	-		1,000.00
Cemetery Fees					
<i>Serpentine Cemetery (CEM181), Jarrahdale Cemetery (CEM185)</i>					
Interment Fee (including grave diggings)					
Adult burial		2,025.45	202.55		2,228.00
Child burial (under 13 years)		1,012.73	101.27		1,114.00
Land for Graves (including Grant of Right of Burial)					
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

Community Amenities		GL Code	Fees excluding GST	GST	Fees including GST
Monumental Work					
Annual Licence Fee			360.00	-	360.00
Single Licence/Permit Fee			125.00	-	125.00
New Headstone/Additional Monument (plus Licence or Permit Fee)			108.18	10.82	119.00
Full Monument - headstone with kerbing (plus License or Permit fee)			127.27	12.73	140.00
Additional Inscription and/or Plaque (plus Licence or Permit Fee)			89.09	8.91	98.00
Placement of a Transferred Headstone			-	-	-
Inspection Fee			80.00	8.00	88.00
Additional Works/Clean-up required by Shire			268.18	26.82	295.00
Funeral Directors Licence					
Annual Fee	CEM180		603.00	-	603.00
Single funeral permit	CEM180		109.00	-	109.00
Grant of Right of Burial					
Reissue of Grant of Burial/Registration of Assigned Grant - after 25 year period			182.00	-	182.00
Transfer of Grant of Right			109.00	-	109.00
Repository for Disposal of Ashes					
Niche Wall (single) (plus registration & placement fee)			155.45	15.55	171.00
Niche Wall (double) (plus registration & placement fee)			221.82	22.18	244.00
Ground Niche (2 x sets of ashes) (plus registration & placement fee)			292.73	29.27	322.00
Kerb Niche (single) (plus registration & placement fee)			181.82	18.18	200.00
Memorial Niche (plus registration & placement fee)			449.09	44.91	494.00
Placement of Ashes and/or Plaque by Shire with Service			180.00	18.00	198.00
Placement of Ashes and/or Plaque by Shire without Service			156.00	15.60	171.60
Placement of Ashes and/or Plaque by Family			95.45	9.55	105.00
Scattering of Ashes to the Wind			98.00	9.80	107.80
Collection of Ashes from Cemetery Office			98.00	9.80	107.80
Transfer of Ashes to New Position			162.00	16.20	178.20
Acceptance and Registration of Ashes			147.27	14.73	162.00
Single Reservations per each Niche (non refundable)			63.64	6.36	70.00
Penalty Fees (chargeable in addition to scheduled fees)					
Late arrival or departure			120.00	-	120.00
Insufficient notice (less than 48 hours notice)			300.00	-	300.00
Interment after 2:30pm per hour or part thereof			136.00	-	136.00
Interment of oblong or oversized casket			273.00	-	273.00
Interment on Saturday			748.00	-	748.00
Interment on Sunday or Public Holiday			922.00	-	922.00
Ashes placed on Saturday, Sunday or Public Holiday			220.00	-	220.00
Additional works/clean-up required by Shire			88.00	-	88.00
Search Fees (involving staff)					
For up to two 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
Domestic Recycling and Waste Charges					
Residential - 1st service & subsequent service 140L rubbish & 240L recycle	WAS146		350.00	-	350.00
Residential - 1st service & subsequent service 240L rubbish & 240L recycle	WAS146		412.00	-	412.00
Residential - 1st service & subsequent service- upgrade of one existing 140L to 240L rubbish	WAS146		65.00	-	65.00
Residential - 2nd service 2 x 140L rubbish only	WAS146		287.00	-	287.00
Residential - 2nd service 2 x 240L rubbish only	WAS146		412.00	-	412.00
Residential - 2nd service 2 x 240L recycle	WAS146		412.00	-	412.00
Residential - 2nd service 1 x 140L rubbish only	WAS146		144.00	-	144.00
Residential - 2nd service 1 x 240L rubbish only	WAS146		207.00	-	207.00
Residential - 2nd service 1 x 240L recycle only	WAS146		207.00	-	207.00
Residential - Rowley Road units	WAS146		131.00	-	131.00
Replacement Bin due to loss or damage (140L)*			59.09	5.91	65.00
Replacement Bin due to loss or damage (240L per recycle or 240L rubbish bin)*			60.91	6.09	67.00
Bin Establishment Fees (payment upon application for recycling and waste collection)					
1st & subsequent services - for one 140L rubbish and one 240L recycle bins	WAS149		135.45	13.55	149.00
1st & subsequent services - for one 240L rubbish and one 240L recycle bins	WAS149		141.82	14.18	156.00
1st & subsequent services - for upgrade from one 140L to 240L rubbish bin (includes delivery and take away of old bin)	WAS149		70.91	7.09	78.00
2nd service - for one 240L rubbish/recycle only	WAS149		70.91	7.09	78.00
2nd service - for one 140L rubbish only	WAS149		65.45	6.55	72.00
2nd service - for two 240L bins (can be rubbish/recycle/combination)	WAS149		141.82	14.18	156.00

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

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

Recreation and Culture	GL Code	Fees excluding GST	GST	Fees including GST
Library Services				
Library Bags - Environmentally Friendly bags	LIB105	0.91	0.09	1.00
Library Bags - Shire Logo Library bags	LIB105	1.82	0.18	2.00
Replacement Jigsaw Bags	LIB105	5.00	0.50	5.50
Lost/Damaged Books	LIB230	Actual Cost	GST	Actual Cost + GST
School Holiday Activities	LIB103	Actual Cost	GST	Actual Cost + GST
Library Photocopying				
A4 (per page)	LIB101	0.23	0.02	0.25
A4 colour (per page)	LIB101	0.64	0.06	0.70
A3 (per page)	LIB101	0.45	0.05	0.50
A3 colour (per page)	LIB101	1.18	0.12	1.30
Hall & Pavilion Hire Fees & Charges				
<i>Eric Senior (ESP100), Mundijong Pavilion (MUP100), Atwell Pavilion (BOR110), Bruno Gianatti (BGH100), Clem Kentish (CKH100), Oakford Community Hall (OAK100), Mundijong Scout Hall (BOR110), "The House" - Mundijong (BOR110), Briggs Park (BPH100), Cardup Hall (BOR110), Serpentine Jarrahdale Civic Centre (CIV100)</i>				
Halls & Pavilions Hire Fees & Charges - Commercial Groups				
Hall hire - daytime use (before 6pm)/hourly rate		38.18	3.82	42.00
Hall hire - evening use (after 6pm)/hourly rate		49.09	4.91	54.00
Meeting room/hourly rate		31.82	3.18	35.00
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		13.64	1.36	15.00
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		20.00	2.00	22.00
Bonds apply - see below				
Halls & Pavilions Hire Fees & Charges - Private Use				
Hall hire - daytime use (before 6pm)/hourly rate		32.73	3.27	36.00
Hall hire - evening use (after 6pm)/hourly rate		41.82	4.18	46.00
Meeting room/hourly rate		24.55	2.45	27.00
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		13.64	1.36	15.00
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		20.00	2.00	22.00
Bonds apply - see below				
Halls & Pavilions Hire Fees & Charges - Local Community Groups				
Hall hire - daytime use (before 6pm)/hourly rate		25.45	2.55	28.00
Hall hire - evening use (after 6pm)/hourly rate		32.73	3.27	36.00
Meeting room/hourly rate		20.00	2.00	22.00
Kitchen/bar (with hall hire) - daytime and evening use/hourly rate		13.64	1.36	15.00
Kitchen/bar (with no hall hire) - daytime and evening use/hourly rate		20.00	2.00	22.00
Bonds apply - see below				
St Paul's Church Hire Fees & Charges				
Hire for weddings, funerals and religious activities only (3 hr session)	SPC100	100.00	10.00	110.00
Permits				
Liquor Permit - Single Event Only		21.00	-	21.00
Liquor Permit - 5 years		84.00	-	84.00
<i>Note: For liquor and gaming permits, please contact Department of Racing, Gaming, & Liquor (www.rgl.wa.gov.au). It is the responsibility of the hirer to ensure that the necessary liquor and gaming permits are obtained prior to the scheduled event.</i>				
Ovals/Sporting Facilities - Casual hire				
Corporate/Private - per event (based on minimum 4 hours)				
Ovals	OSR105	354.55	35.45	390.00
Atwell Pavilion and oval	OSR105	318.18	31.82	350.00
Briggs Park change rooms and oval	BOR110	318.18	31.82	350.00
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility	BOR110	76.36	7.64	84.00
Basketball/Netball courts - per court	OSR105	19.09	1.91	21.00
Lighting costs - per court/per hour	OSR105	5.45	0.55	6.00
Jarrahdale oval	OSR105	279.09	27.91	307.00
Serpentine sports ground	OSR105	360.00	36.00	396.00
Serpentine oval	OSR105	283.64	28.36	312.00
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility per hour	BOR110	22.73	2.27	25.00
Ovals per hour	OSR105	92.73	9.27	102.00
Community/Local groups - per event (based on minimum 4 hours)				
Ovals	OSR105	207.27	20.73	228.00
Atwell Pavilion and oval	OSR105	240.00	24.00	264.00
Briggs Park change rooms and oval	BOR110	240.00	24.00	264.00
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility	BOR110	60.00	6.00	66.00
Basketball/Netball courts - per court	OSR105	18.18	1.82	20.00
Lighting costs - per court/per hour (minimum charge one hour)	OSR105	5.45	0.55	6.00
Lighting costs - per oval/per hour (minimum charge one hour)	OSR105	9.09	0.91	10.00
Jarrahdale oval	OSR105	207.27	20.73	228.00
Serpentine sports ground	OSR105	283.64	28.36	312.00
Serpentine Oval	OSR105	207.27	20.73	228.00
Briggs Park change rooms, Byford Central Ablution, or Briggs Park Storage Facility per hour (minimum one hour)	BOR110	18.18	1.82	20.00
Ovals per hour (minimum one hour) - no part of oval hire	OSR105	51.82	5.18	57.00
Equestrian Event - per event				
Grounds surface fee - per horse attending event	OSR105	10.00	1.00	11.00
Bonds				
Bond - For the hire of all council own facilities - no alcohol	THALL	700.00	-	700.00
Bond - For the hire of all council own facilities - with alcohol	THALL	1,200.00	-	1,200.00

Recreation and Culture		GL Code	Fees excluding GST	GST	Fees including GST
Bond - for kitchen hire only at halls/pavilions (this includes key deposit)		THALL	200.00	-	200.00
Bond - ovals		THALL	350.00	-	350.00
Bond - basketball courts		THALL	100.00	-	100.00
Bond - registered community groups only		THALL	100.00	-	100.00
Bond - key bond for community groups (per key)		THALL	50.00	-	50.00
Bond - key bond for meeting rooms only (key must be returned by 12pm following working day)		THALL	50.00	-	50.00
<i>Note: New and/or existing annual and/or season* hirers not specifically listed below are entitled to a 50% discount off the Community and/or Local Group hire fees as shown above. Season hires are periods of hire that consist of a hire period greater than or equal to 10 weeks.</i>					
Licence Rentals					
Community Groups/Associations - per annum		BOR110	50.00	5.00	55.00
Sporting Clubs/Associations with no liquor licence - per annum		BOR110	100.00	10.00	110.00
Sporting Clubs/Associations with liquor licence - per annum		BOR110	500.00	50.00	550.00
Commercial enterprises and Government departments - minimum per annum		BOR110	Market Valuation		
Preparation or renewal of a standard licence/lease agreement		BOR110	636.36	63.64	700.00
Preparation or renewal of a non standard licence/lease agreement		BOR110	Price on Application		
Existing Annual/Season Charges - Concession Rates					
Senior Clubs					
Football (inc oval, change rooms and restricted use of Pavilion)		OSR105	2,509.09	250.91	2,760.00
Cricket (inc oval, change rooms and restricted use of Pavilion)		OSR105	1,125.45	112.55	1,238.00
Junior Clubs					
Football (oval & change rooms only)		OSR105	794.55	79.45	874.00
Cricket (oval & change rooms only)		OSR105	279.09	27.91	307.00
Athletics (oval & change rooms only)		OSR105	279.09	27.91	307.00
Basketball/Netball					
Per court, per season (lighting costs are an additional extra)		OSR105	231.82	23.18	255.00
Tee Ball/Softball					
Briggs Park - 1 Oval		OSR105	1,125.45	112.55	1,238.00
Briggs Park - 2 Ovals		OSR105	1,323.64	132.36	1,456.00
Other					
Polocrosse Club (water and electricity use charges are additional)		OSR105	2,000.00	200.00	2,200.00
Pony Club		OSR105	3,636.36	363.64	4,000.00
Youth Strategy Activities & Events		OSR105	At cost	GST	At cost + GST
Police & Citizen Youth Club - Serpentine - Clem Kentish Hall - per annum		CKH100	1,323.64	132.36	1,456.00
Byford Keep Fit Club - Briggs Park (1hr per week) - per annum		BPH100	397.27	39.73	437.00
Playgroup's (Mundijong, Oakford, Serpentine, Jarrahdale) - per hour			3.00	0.30	3.30
Mundijong Wheelers Cycling Group - Mundijong Pavilion - Thurs(4hrs) - per week		MUP100	20.00	2.00	22.00
Byford Learning Community Centre - Byford Hall (2hrs per month) - per annum		BYH100	264.55	26.45	291.00
P & C Associations, Progress Associations, Residents & Ratepayers Association & Bush Fire Committees are allowed one meeting per month free of charge			-	-	-
Armada Home Help - 1 day per week			-	-	-
Light Car Club of WA annual event - 1 day per year		OSR105	200.00	20.00	220.00
Religious bodies are charged for church services only		OSR105	47.27	4.73	52.00
Byford Taekwondo - Clem Kentish Hall - per use		CKH100	22.73	2.27	25.00
Mundijong Badminton Club - per session		OSR105	25.45	2.55	28.00
COMMUNITY BUS HIRE					
Local Not for Profit Organisations					
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)		BUS100	77.27	7.73	85.00
Full day (up to 200km - 26 cents/km thereafter)		BUS100	131.82	13.18	145.00
Other Not for Profit Organisations					
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)		BUS100	100.91	10.09	111.00
Full day (up to 200km - 26 cents/km thereafter)		BUS100	161.82	16.18	178.00
Local Commercial Organisations					
Per half day = 5 hours maximum (up to 100km - 26 cents/km thereafter)		BUS100	124.55	12.45	137.00
Full day (up to 200km - 26 cents/km thereafter)		BUS100	204.55	20.45	225.00
Other Commercial Organisations					
Per day including the first 200kms		BUS100	263.64	26.36	290.00
Each additional kilometre @ 25 cents		BUS100			-
* If refuelling is required it will be charged at the current pump price plus a \$20 refuelling fee					-
Community Bus Bond		TSUND	416.00	-	450.00
Cleaning charge (if bus not returned in clean state)		BUS100	118.18	11.82	130.00
SERPENTINE JARRAHDALE RECREATION CENTRE FEES AND CHARGES					
Children's Term Programs					
Grooving Kids			77.27	7.73	85.00
Tumbling Tots			80.45	8.05	88.50
Hip Hop			77.27	7.73	85.00
Let's Cook			100.00	10.00	110.00
Rhythm & Dance (45min)			68.18	6.82	75.00
Simply Sports			80.45	8.05	88.50
Commando Camp			80.45	8.05	88.50
Adult Term Programs					
Pilates			124.55	12.45	137.00
Yoga			124.55	12.45	137.00
Boot Camp			218.18	21.82	240.00

Recreation and Culture	GL Code	Fees excluding GST	GST	Fees including GST
10 Week Challenge		124.55	12.45	137.00
Extreme Sports				
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
Group Fitness				
Group Fitness		11.82	1.18	13.00
Group Fitness (concession)		10.45	1.05	11.50
Health Club				
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
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
LLS Casual		6.55	0.65	7.20
Sports Competition				
Senior Netball Nomination (2 seasons per year)		63.64	6.36	70.00
Senior Netball Game Fee		56.36	5.64	62.00
Senior Basketball Nomination (2 seasons per year)		65.45	6.55	72.00
Senior Basketball Game Fee		56.36	5.64	62.00
Senior Volleyball Nomination (3 seasons per year)		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)		6.82	0.68	7.50
Forfeit Fine - Basketball & Netball		72.73	7.27	80.00
Forfeit Fine - Volleyball		61.82	6.18	68.00
Crèche				
Crèche Members		2.73	0.27	3.00
Crèche Non Members		4.36	0.44	4.80
Members 10 visit pass Members		2.27	0.23	2.50
Members 10 visit pass Non Members		3.91	0.39	4.30
Staff 10 visit pass (2 hours)		2.27	0.23	2.50
Vacation Care		54.55	5.45	60.00
Facility Rental (per hour)				
Multi Purpose Room 1 or 2 (NFP)		33.64	3.36	37.00
Multi Purpose Room 1 & 2 (NFP)		54.55	5.45	60.00
Green room (NFP)		18.18	1.82	20.00
Multi Purpose Room 1 or 2 (private)		53.64	5.36	59.00
Multi Purpose Room 1 & 2 (private)		90.91	9.09	100.00
Multi Purpose Room 1 or 2 (off peak reg booking)		24.55	2.45	27.00
Multi Purpose Room 1 & 2 (off peak reg booking)		45.45	4.55	50.00

Transport		GL Code	Fees excluding GST	GST	Fees including GST
Plant Hire Rates - Private Works - per hour					
Truck Hire (9 - 11 Tonne)	WOP100	120.00	12.00	132.00	
Truck Hire (2 - 4 Tonne)	WOP100	110.00	11.00	121.00	
Graders - Caterpillar 12h	WOP100	150.00	15.00	165.00	
Loader - Caterpillar 938F	WOP100	155.00	15.50	170.50	
Tractor	WOP100	105.00	10.50	115.50	
Patch mobile Truck Hire per/hr - pot hole repairs, 1 man - does not include materials	WOP100	200.00	20.00	220.00	
Patch mobile Truck Hire per/hr - kerb repairs, 2 men - does not include materials	WOP100	240.00	24.00	264.00	
Rubber Roller	WOP100	105.00	10.50	115.50	
Backhoe	WOP100	150.00	15.00	165.00	
Note: All plant hire rates include operator and administration fee					
Crossover Fees					
Crossover - subsidy allowance (council contribution)	COR780	150.00	-	150.00	
Crossover inspection fee per crossover (one per block)	CDA110	60.00	6.00	66.00	
Printing and Publications					
Map Printing (Refer to Community Amenities section)					
NATSPEC Engineering Standards	EDT177	300.00	30.00	330.00	
Engineering Standards for Subdivisional Developments (2003 Edition) - Print Version	EDT177	30.00	3.00	33.00	
Engineering Standards for Subdivisional Developments (2003 Edition) - 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	
Subdivision Supervision fee					
Engineering Application Fee for <u>small</u> developments and subdivisions where there are no constructed public roads, road drains or artificial waterways	EST114	200.00	20.00	220.00	
Applicant has not engaged a consulting engineer and clerk of works to design and supervise the construction and drainage*	EST113	3% of the cost of the construction			
Applicant has engaged a consulting engineer and clerk of works to design and supervise the construction and drainage*	EST113	1.5% of the cost of the construction			
Request for Early Subdivision Clearance Fee Administration Fee - Bank Guarantee release only (based on 6 hours) - fee payable prior to release	EST112	412.91	41.29	454.20	
Request for Early Subdivision Clearance Fee Administration Fee - Caveat only (based on 10 hours) - fee payable prior to release	EST112	688.18	68.82	757.00	
<i>*Cost of construction includes all roads (including laneways and rights of way), drainage, footpaths, and 15% of the total cost of all earthworks (amount is deemed to include all vehicle movement, parking and turning areas, drainage infrastructure outside of that for buildings, footpaths, dual use paths and artificial waterways or water bodies)</i>					
Subdivision Maintenance (Street Lighting) fee					
Fee payable for new subdivisions from date of clearance to the date of final acceptance of conclusion of maintenance period by the Shire (inclusive). Fee is per street light as estimated or based on information obtained from the service provider, and includes the energy cost, maintenance cost, and the cost of the Bulk Globe Replacement Program, or where a charge is imposed by the energy provider for energy consumption only.)	EST111	Actual Cost + 10%	GST	Actual Cost + 10% + GST	
Subdivision Maintenance (Street Sweeping) Fee					
Fee payable for new subdivisions from date of clearance to the date of final acceptance of conclusion of maintenance period by the Shire (inclusive). Fee is per street sweeping fee from service provider for each sweep	EST111	Actual Cost + 10%	GST	Actual Cost + 10% + GST	
Subdivision Maintenance (Parkland / Public Open Space / Multiple Use Corridors) Fee					
Actual cost for each incidence Shire maintenance is required + 33%. GST is also payable on the total	EST111	Actual Cost + 10%	GST	Actual Cost + 10% + GST	
Subdivision Road Reinstatement (for individuals who are not a commercial client in lieu of bank guarantee) Fee					
Inspection for three stages of reinstatement of road (compaction testing must be performed by subdivider in addition to this fee)	EST111	1,636.36	163.64	1,800.00	
Road Opening Permit Administration Fee **					
Road Opening Repairs / Maintenance Fee ** To apply where any road opening has been completed in a substandard manner as deemed by the Shire's Director Engineering	EST111	Actual Cost + 10%	- GST	100.00	
<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>					
Road Closures					
Street event - supply and removal of single road closure signage (basic signs only)	MOR101	636.36	63.64	700.00	
Street event - bond for damages to signage and road infrastructure assets	MOR101	1,000.00	-	1,000.00	
Application - temporary - up to 4 weeks - administration	MOR101	Actual Cost* + 82.50	GST	Actual Cost + 82.50 + GST	
Application - permanent - administration	MOR101	Actual Cost* + 300	GST	Actual Cost + 300.00 + GST	
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>					
Engineering Advice Fee					
To apply where any party requires assistance with any engineering matter not covered in the normal course of the duties of the Engineering Directorate as deemed in the Shire's Engineering Standards, regular practices or work procedures, and any other relevant laws, policies, or regulations. Payable per advice prepared and sent, whether received or not, per hour or part there of	EDT101	69.00	-	69.00	
Directional Signage					
Rural Street Numbering	MOR101	22.73	2.27	25.00	
Sign on an existing post	MOR101	250.00	25.00	275.00	
Sign on and new post	MOR101	350.00	35.00	385.00	

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

Economic Services	GL Code	Fees excluding GST	GST	Fees including GST
Building Fees				
Application for Building Permit - Class 1 and 10 building				
Uncertified application (Note 1)	BUI358	0.32%	-	0.32%
Certified application (Note 1)	BUI356	0.19%	-	0.19%
BCITF Levy (Note 1)	TBCI	0.20%	-	0.20%
BSL Levy for works less than \$45,000	TBRB	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	92.00	-	92.00
Application for Building Permit - Class 2 - 9 buildings				
Certified Application (Note 1)	BUI356	0.09%	-	0.09%
Minimum application fee for Class 2 to 9 buildings	BUI356	92.00	-	92.00
BSL Levy (Note 1) for works less than \$45,000	TBRB	40.50	-	40.50
BSL Levy (Note 1) for works over \$45,000	TBRB	0.09%	-	0.09%
Other Application Fees for Building Permit - Class 1 - 10 buildings				
Request for Certificate of Design Compliance	BUI360	0.13%	-	0.13%
Applications to amend a building permit (Note 2)	BUI356	92.00	-	92.00
Request to provide Certificate of Construction Compliance (Note 3)	BUI360	396.00	-	396.00
Demolition Permit				
Demolition of Class 1 and 10 buildings (Note 4)	BUI356	92.00	-	92.00
Demolition of Class 2-9 buildings - fee per storey	BUI356	92.00	-	92.00
Demolition - security bond (if required)	TFOOT	1,000.00	-	1,000.00
BSL Levy (Note 1) for works less than \$45,000	TBRB	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%
Other Building Fees				
Application for an Occupancy Permit for completed buildings	BUI361	92.00	-	92.00
Application for a temporary occupancy permit for incomplete buildings	BUI361	92.00	-	92.00
Application for modification of an occupancy permit for additional use of building on a temporary basis	BUI361	92.00	-	92.00
Application for a replacement occupancy permit for permanent change of building's use, classification	BUI361	92.00	-	92.00
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision	BUI361	\$10.25 per strata unit but not less than \$102	-	\$10.25 per strata unit but not less than \$102
Application for occupancy certificate for a building in respect of which unauthorised work has been done (Note 1)	BUI361	0.18% but not less than \$92	-	0.18% but not less than \$92
Certification service – occupancy certificate for unauthorised Class 2-9 buildings (Note 1)	BUI361	0.18%	-	0.18%
Application for a building approval certificate for a building in respect of which unauthorised work has been done– Certified (Note 1)	BUI360	0.38% but not less than \$92	-	0.38% but not less than \$92
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	92.00	-	92.00
Application to extend the time during which an occupancy permit or building approval certificate has effect	BUI361	92.00	-	92.00
Application as defined in Regulation 31 of Building Regulations 2012	BUI361	2,040.00	-	2,040.00
Footpath / Kerbing Inspection Fee	CDA110	225.00	22.50	247.50
Stormwater Management Inspection Fee	BUI365	140.00	14.00	154.00
Material on Road Reserve fee - per month	BUI376	42.00	4.20	46.20
Material on Road Reserve fee - per month or part there of for each square metre over 40 square metres (in addition to the above)	BUI376	1.00	0.10	1.10
Building Information				
Local shire search fee (real-estate/settlement agent fee)	BUI373	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
Private Swimming Pool Inspection Fees				
One Off Swimming Pool Inspection - requested by owner/agent outside mandatory inspection regime	BUI375	90.91	9.09	100.00
Mandatory Swimming Pool Inspection Fee - charged over 4 years - \$25 per year	BUI375	22.73	2.27	25.00

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 - includes retrieval from external storage facility
6. Reflective of the Shires costs, including overheads to provide the service

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

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