



TOWN *of* BASSENDEAN

DRAFT BUDGET

FOR THE YEAR ENDED

30 JUNE 2018

TOWN OF BASSENDEAN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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**TOWN OF BASSENDEAN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
Revenue				
Rates	8	12,935,762	12,615,371	12,660,638
Operating grants, subsidies and contributions		2,364,274	3,075,256	2,656,055
Fees and charges	14	5,838,490	5,825,061	5,727,153
Interest earnings	2(a)	452,821	527,888	448,374
Other revenue		632,977	656,119	398,109
		<u>22,224,324</u>	<u>22,699,695</u>	<u>21,890,329</u>
Expenses				
Employee costs		(11,383,091)	(11,116,213)	(10,990,406)
Materials and contracts		(8,304,553)	(6,672,849)	(7,797,045)
Utility charges		(711,844)	(673,764)	(717,385)
Depreciation on non-current assets	2(a)	(3,266,812)	(3,314,956)	(3,467,084)
Interest expenses	2(a)	(61,115)	(63,406)	(66,523)
Insurance expenses		(462,957)	(514,008)	(481,735)
Other expenditure		(954,094)	(1,103,357)	(1,258,648)
		<u>(25,144,466)</u>	<u>(23,458,553)</u>	<u>(24,778,826)</u>
		(2,920,142)	(758,858)	(2,888,497)
Non-operating grants, subsidies and contributions		1,478,462	1,014,704	2,143,353
Loss on asset disposals	6	(18,023)	(11,374)	(186,374)
NET RESULT		(1,459,702)	244,475	(931,518)
Other comprehensive income				
Changes on revaluation of non-current assets		-	-	-
Total other comprehensive income		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(1,459,702)</u>	<u>244,475</u>	<u>(931,518)</u>

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption. Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

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

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

TOWN OF BASSENDEAN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		30,000	46,354	14,400
General purpose funding		13,836,253	14,159,779	13,835,707
Law, order, public safety		131,500	145,515	139,050
Health		2,657,320	2,512,495	2,476,475
Education and welfare		4,653,710	4,992,313	4,639,537
Community amenities		136,500	137,190	231,000
Recreation and culture		317,650	356,334	318,860
Transport		131,315	23,897	52,000
Economic services		131,176	109,735	110,900
Other property and services		198,900	216,083	72,400
		<u>22,224,324</u>	<u>22,699,695</u>	<u>21,890,329</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(915,059)	(903,514)	(847,378)
General purpose funding		(850,093)	(790,942)	(745,317)
Law, order, public safety		(693,558)	(697,078)	(684,264)
Health		(3,225,954)	(2,974,552)	(3,223,979)
Education and welfare		(5,099,480)	(5,245,014)	(5,128,678)
Community amenities		(1,451,670)	(1,262,021)	(1,656,625)
Recreation and culture		(6,572,181)	(6,100,913)	(6,748,207)
Transport		(5,619,401)	(4,711,606)	(5,081,620)
Economic services		(565,288)	(527,275)	(515,132)
Other property and services		(90,666)	(182,229)	(81,103)
		<u>(25,083,350)</u>	<u>(23,395,144)</u>	<u>(24,712,303)</u>
Finance Costs (Refer Notes 2 & 8)				
Governance		(17,387)	(16,064)	(18,652)
Recreation and culture		(43,728)	(47,343)	(47,871)
		<u>(61,115)</u>	<u>(63,406)</u>	<u>(66,523)</u>
Non-operating Grants, Subsidies and Contributions				
Education and welfare		70,000	-	-
Recreation and culture		817,000	98,649	1,325,000
Transport		591,462	880,491	818,353
		<u>1,478,462</u>	<u>1,014,704</u>	<u>2,143,353</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Community Amenities		-	-	(175,000)
Other property and services		(18,023)	(11,374)	(11,374)
		<u>(18,023)</u>	<u>(11,374)</u>	<u>(186,374)</u>
NET RESULT		(1,459,702)	244,475	(931,518)
Other comprehensive income				
Changes on revaluation of non-current assets		-	-	-
Total other comprehensive income		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>(1,459,702)</u>	<u>244,475</u>	<u>(931,518)</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

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

**TOWN OF BASSENDEAN
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		12,882,806	12,415,639	12,710,638
Operating grants, subsidies and contributions		2,372,274	3,150,885	2,480,201
Fees and charges		5,838,490	5,849,072	5,727,153
Interest earnings		452,821	527,888	448,374
Other revenue		632,977	664,612	398,109
		<u>22,179,368</u>	<u>22,610,605</u>	<u>21,764,475</u>
Payments				
Employee costs		(11,377,547)	(10,772,421)	(10,990,406)
Materials and contracts		(8,040,124)	(7,014,953)	(7,803,045)
Utility charges		(711,844)	(673,764)	(717,385)
Interest expenses		(61,115)	(45,636)	(66,523)
Insurance expenses		(462,957)	(514,008)	(481,735)
Other expenditure		(954,094)	(1,103,357)	(1,258,648)
		<u>(21,607,681)</u>	<u>(20,124,139)</u>	<u>(21,317,742)</u>
Net cash provided by (used in) operating activities	3(b)	<u>571,687</u>	<u>2,486,466</u>	<u>446,733</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
property, plant & equipment	5	(1,499,062)	(559,396)	(2,102,880)
Payments for construction of infrastructure	5	(3,600,242)	(1,574,381)	(2,758,200)
Non-operating grants, subsidies and contributions used for the development of assets		1,478,462	1,014,704	2,143,353
Proceeds from sale of plant & equipment	6	605,150	5,500	678,000
Net cash provided by (used in) investing activities		<u>(3,015,692)</u>	<u>(1,113,574)</u>	<u>(2,039,727)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(123,995)	(115,714)	(115,713)
Proceeds from self supporting loans		19,779	18,511	18,511
Trust Transfers		200,000	(114,772)	5,322
Net cash provided by (used in) financing activities		<u>95,784</u>	<u>(211,975)</u>	<u>(91,880)</u>
Net increase (decrease) in cash held		(2,348,221)	1,160,917	(1,684,874)
Cash at beginning of year		<u>10,656,168</u>	<u>9,495,250</u>	<u>9,055,985</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>8,307,947</u></u>	<u><u>10,656,168</u></u>	<u><u>7,371,111</u></u>

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

**TOWN OF BASSENDEAN
RATE SETTING STATEMENT
FOR YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	2,531,579	1,345,706	1,668,642
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)				
Governance		30,000	46,354	14,400
General purpose funding		900,491	1,544,408	1,175,069
Law, order, public safety		131,500	145,515	139,050
Health		2,657,320	2,512,495	2,476,475
Education and welfare		4,653,710	4,992,313	4,639,537
Community amenities		136,500	137,190	231,000
Recreation and culture		317,650	356,334	318,860
Transport		131,315	23,897	52,000
Economic services		131,176	109,735	110,900
Other property and services		198,900	216,083	72,400
		<u>9,288,562</u>	<u>10,084,324</u>	<u>9,229,691</u>
Expenditure from operating activities				
Governance		(932,446)	(919,578)	(866,030)
General purpose funding		(850,093)	(790,942)	(745,317)
Law, order, public safety		(693,558)	(697,078)	(684,264)
Health		(3,225,954)	(2,974,552)	(3,223,979)
Education and welfare		(5,099,480)	(5,245,014)	(5,128,678)
Community amenities		(1,451,670)	(1,262,021)	(1,831,625)
Recreation and culture		(6,615,909)	(6,148,256)	(6,796,078)
Transport		(5,619,401)	(4,711,606)	(5,081,620)
Economic services		(565,288)	(527,275)	(515,132)
Other property and services		(108,689)	(193,603)	(92,477)
		<u>(25,162,488)</u>	<u>(23,469,925)</u>	<u>(24,965,200)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	18,023	11,374	186,374
Depreciation on assets	2(a)	3,266,812	3,314,956	3,467,084
Movement in employee benefit provisions (non-current)		24,000	84,917	16,249
Amount attributable to operating activities		<u>(10,033,512)</u>	<u>(8,628,648)</u>	<u>(10,397,160)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,478,462	1,014,704	2,143,353
Purchase property, plant and equipment	5	(1,499,062)	(559,396)	(2,102,880)
Purchase and construction of infrastructure	5	(3,600,242)	(1,574,381)	(2,758,200)
Proceeds from disposal of assets	6	605,150	5,500	678,000
Amount attributable to investing activities		<u>(3,015,692)</u>	<u>(1,113,574)</u>	<u>(2,039,727)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(123,995)	(115,714)	(115,713)
Proceeds from self supporting loans		19,779	18,511	18,511
Transfers to cash backed reserves (restricted assets)	9	(821,361)	(526,984)	(803,208)
Transfers from cash backed reserves (restricted assets)	9	1,077,343	282,617	701,519
Amount attributable to financing activities		<u>151,766</u>	<u>(341,570)</u>	<u>(198,891)</u>
Budgeted deficiency before general rates		<u>(12,897,438)</u>	<u>(10,083,792)</u>	<u>(12,635,778)</u>
Estimated amount to be raised from general rates	8	12,935,762	12,615,371	12,660,638
Net current assets at end of financial year - surplus/(deficit)	4	<u>38,324</u>	<u>2,531,579</u>	<u>24,860</u>

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

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

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

Critical accounting estimates

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

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

The local government reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Town of Bassendean obtains control over the assets comprising the contributions.

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

(h) Goods and services tax (GST)

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

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

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

(i) Superannuation

The Town of Bassendean contributes to a number of superannuation funds on behalf of employees.

All funds to which the Town of Bassendean contributes are defined contribution plans.

(j) Cash and cash equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(k) Trade and other receivables

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

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

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

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

During the year ended 30 June 2013, the Town of Bassendean commenced the process of adopting fair value in accordance with the Regulations.

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

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

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

Initial recognition and measurement between mandatory revaluation dates

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Town of Bassendean 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.

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

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

Land under roads

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

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

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

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

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

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Depreciation

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

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

Buildings - Componetised	20 to 150 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Roads - Componetised	18 to 120 years
Footpaths - Componetised	10- 50 years
Drainage - Componetised	10-120 years
Parks, Plant & Equipment	3 - 80 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.

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

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

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

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The Town of Bassendean 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 Town of Bassendean are consistent with one or more of the following valuation approaches:

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market approach

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

Income approach

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

Cost approach

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

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

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

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Town of Bassendean becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Town of Bassendean 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.

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 Town of Bassendean 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.

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 Town of Bassendean no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(p) Impairment of assets

In accordance with Australian Accounting Standards the Town of Bassendean 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.

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

(q) Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town of Bassendean 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.

(r) Employee benefits

Short-term employee benefits

Provision is made for the Town of Bassendean'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 Town of Bassendean'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 Town of Bassendean's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

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

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

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Borrowing costs

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

(t) Provisions

Provisions are recognised when the Town of Bassendean 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.

(u) Leases

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

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

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

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

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

(v) Investment in associates

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

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Town of Bassendean and the associate are eliminated to the extent of the Town of Bassendean's interest in the associate.

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

(x) Interests in joint arrangements

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town of Bassendean's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(y) Current and non-current classification

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

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
External Audit services	17,000	17,920	16,000
Internal Audit services	15,000	24,161	12,000
Other services	2,000	230	2,000
	<u>34,000</u>	<u>42,311</u>	<u>30,000</u>
Depreciation By Program			
Governance	97,627	119,306	107,594
Law, order, public safety	1,372	4,562	4,560
Health	3,998	3,178	3,200
Education and welfare	82,164	164,300	179,493
Community amenities	45,114	88,742	93,515
Recreation and culture	679,304	977,353	1,011,609
Transport	2,283,286	1,861,930	1,912,884
Other property and services	73,947	95,584	154,228
	<u>3,266,812</u>	<u>3,314,956</u>	<u>3,467,084</u>
Depreciation By Asset Class			
Land and Buildings	482,994	973,770	998,601
Furniture and equipment	20,000	16,480	29,280
Plant and equipment	76,400	69,412	121,368
Roads	1,460,953	1,245,432	1,287,798
Parks	404,132	392,843	404,949
Footpaths	240,643	283,999	292,747
Drainage	581,690	333,019	332,340
	<u>3,266,812</u>	<u>3,314,956</u>	<u>3,467,084</u>
Interest Expenses (Finance Costs)			
- Debentures (refer note 7(a))	61,115	63,406	66,523
	<u>61,115</u>	<u>63,406</u>	<u>66,523</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	108,000	118,406	113,208
- Other funds	180,000	215,086	191,166
Other interest revenue (refer note 12)	164,821	194,396	144,000
	<u>452,821</u>	<u>527,888</u>	<u>448,374</u>

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

"A connected community, developing a vibrant and sustainable future, that is built upon the foundations of our past."

GOVERNANCE

Administration and operation of facilities and services to members of council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Food quality and pest control, immunisation services, inspection of public buildings and operation of child health services.

EDUCATION AND WELFARE

Provision, management and support of educational services at the pre-school level and assistance to schools. The provision, management and support of welfare services for families, youth, children and the aged within the community.

COMMUNITY AMENITIES

The provision of sanitation (waste management), stormwater drainage, town and regional planning and development, the provision of rest rooms and protection of environment

RECREATION AND CULTURE

Provision of facilities, and support of organisations concerned with leisure time activities and sport. This includes the provision of leisure programs, halls and community centres, libraries, historical sites, recreation centres, parks, gardens and sportsgrounds.

TRANSPORT

The construction and maintenance of streets, roads, bridges, footpaths and cycle ways.

ECONOMIC SERVICES

Regulation support and/or provision of such services as tourism, area promotion and building control.

OTHER PROPERTY & SERVICES

Private works, public works overheads, plant operations and other revenues and expenses not elsewhere classified. Also includes costs associated with the Bassendean New Business Centre.

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
Cash - unrestricted	1,472,649	3,749,964	1,235,719
Cash - restricted	6,835,298	6,906,204	6,135,392
	<u>8,307,947</u>	<u>10,656,168</u>	<u>7,371,111</u>

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

Leave Entitlements Reserve	1,031,375	1,007,375	934,507
Plant And Equipment Reserve	358,737	379,103	375,320
Community Facilities Reserve	51,651	37,139	35,002
Municipal Buildings & Town Planning Reserve	1,635,247	1,843,265	1,942,185
Waste Management Reserve	550,559	438,744	281,884
Wind In The Willows Child Care Reserve	64,577	103,362	52,198
Aged Persons Reserve	480,918	470,209	470,724
Youth Development Reserve	28,156	27,529	27,440
Cultural Events Reserve	0	5,162	5,146
Self Insurance Reserve	0	8,199	8,173
Underground Power Reserve	81,263	79,453	79,196
Roads And Drainage Infrastructure Resrve	116,710	114,111	112,389
Hacc Asset Replacement Reserve	90,318	151,860	302,745
Unspent Grants Reserve	171,893	251,875	106,797
	<u>4,661,404</u>	<u>4,917,386</u>	<u>4,733,705</u>
Other Restrictions			
Hyde Retirement Village Retention Bonds	250,000	209,100	167,850
Other Council Controlled Cash - Bonds & Deposits	1,923,894	1,779,718	1,233,837
	<u>2,173,894</u>	<u>1,988,818</u>	<u>1,401,687</u>
	<u>6,835,298</u>	<u>6,906,204</u>	<u>6,135,392</u>

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

Net result	(1,459,702)	244,475	(931,518)
Depreciation	3,266,812	3,314,955	3,467,084
(Profit)/loss on sale of asset	18,023	11,374	186,374
(Increase)/decrease in receivables	(44,956)	(120,977)	(125,854)
(Increase)/decrease in inventories	-	6,234	(6,000)
Increase/(decrease) in payables	264,429	(298,681)	
Increase/(decrease) in employee provisions	5,544	343,792	-
Grants/contributions for the development of assets	(1,478,462)	(1,014,704)	(2,143,353)
Net Cash from Operating Activities	<u>571,687</u>	<u>2,486,466</u>	<u>446,733</u>

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

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

	2017/18 Budget \$	2016/17 Forecast \$	2016/17 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	-	-	-
Credit card limit	150,000	150,000	150,000
Credit card balance at balance date	(25,000)	(25,000)	(25,000)
Total Amount of Credit Unused	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>
Loan Facilities			
Loan facilities in use at balance date	<u>811,378</u>	<u>953,882</u>	<u>935,372</u>
Unused loan facilities at balance date	<u>-</u>	<u>-</u>	<u>-</u>

	Note	2017/18 Budget \$	2016/17 Forecast \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	1,472,649	3,749,964
Cash - restricted reserves	3(a)	6,835,298	6,906,204
Receivables		1,029,733	976,777
Inventories		13,644	13,644
		<u>9,351,324</u>	<u>11,646,589</u>
LESS: CURRENT LIABILITIES			
Trade and other payables		(3,551,089)	(3,081,116)
Borrowings		(115,711)	(115,711)
Provisions		(2,112,103)	(2,106,559)
		<u>(5,778,903)</u>	<u>(5,303,386)</u>
Unadjusted net current assets		3,572,421	6,343,203
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(4,661,403)	(4,917,385)
Less: Current loans - clubs / institutions		(19,779)	(17,324)
Add: Current portion of debentures		115,711	115,711
Add: Provisions back by Cash Reserves		1,031,375	1,007,375
Adjusted net current assets - surplus/(deficit)		<u>38,324</u>	<u>2,531,579</u>

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018

5. CAPITAL WORKS

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

Asset Class	Reporting Program											2016/17 Forecast Total \$			
	Governance \$	General Purpose Funding \$	Law, Order & Public Safety \$	Health \$	Education & Welfare \$	Community Amenities \$	Recreation & Culture \$	Transport \$	Economic Services \$	Other Property & Services \$	2017/18 Budget Total \$				
<u>Property, Plant and Equipment</u>															
Land Assets	-	-	-	-	-	11,000	-	-	-	-	-	-	-	11,000	-
Building Assets	180,000	-	-	-	87,000	-	907,500	-	-	13,000	-	-	-	1,187,500	317,260
Furniture & Equipment Assets	50,000	-	-	-	20,000	-	111,682	-	-	-	-	-	-	181,682	138,446
Plant & Equipment Assets	-	-	-	-	44,980	-	27,900	-	-	46,000	-	-	-	118,880	103,691
Minor Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Infrastructure</u>	230,000	-	-	-	151,980	11,000	1,047,082	-	-	59,000	-	-	-	1,499,062	559,396
Infrastructure - Road Construction As	-	-	-	-	-	-	-	902,542	-	-	-	-	-	902,542	905,044
Infrastructure - Drainage Assets	-	-	-	-	-	-	-	1,430,700	-	-	-	-	-	1,430,700	83,443
Infrastructure - Footpaths Assets	-	-	-	-	-	-	-	93,500	-	-	-	-	-	93,500	225,017
Infrastructure - Park Plant & Equipm	-	-	-	-	-	-	1,113,500	-	-	60,000	-	-	-	1,173,500	360,877
<u>Land Held for Resale</u>	-	-	-	-	-	-	1,113,500	2,426,742	-	60,000	-	-	-	3,600,242	1,574,381
Land Held for Resale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Acquisitions	230,000	-	-	-	151,980	11,000	2,160,582	2,426,742	-	119,000	-	-	-	5,099,304	2,133,778

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

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

6. DISPOSALS OF ASSETS

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

	2017/18 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Other Properties and Services	73,173	55,150	-	(18,023)
Community Amenities	550,000	550,000	-	-
	623,173	605,150	-	(18,023)

	2017/18 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Plant and Equipment	73,173	55,150	-	(18,023)
Land	550,000	550,000	-	-
	623,173	605,150	-	(18,023)

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
			2017/18 Budget \$	2016/17 Forecast \$	2017/18 Budget \$	2016/17 Forecast \$	2017/18 Budget \$	2016/17 Forecast \$	
Governance									
Loan 157 Ashfield Soccer Club-SSL	19,158	-	4,316	4,035	14,842	23,193	1,177	1,454	
Loan 162- TADWA SSL	249,498	-	15,462	14,476	234,036	263,973	16,211	17,198	
	268,656	-	19,779	18,511	248,877	287,166	17,388	18,652	
Recreation and culture									
Loan 156 Civic Centre Redevelopment	129,324	-	43,775	40,414	85,549	129,324	9,021	12,340	
Loan 160A Civic Centre Redevelopment	384,383	-	45,010	42,239	339,373	384,383	25,987	22,813	
Loan 160B Civic Centre Redevelopment	153,009	-	15,430	14,550	137,579	153,009	8,720	9,600	
	666,716	-	104,215	97,203	562,501	666,716	43,727	44,753	
	935,372	-	123,995	115,714	811,378	953,882	61,115	63,406	

(b) New Debentures - 2017/18

The Town does not propose to raise any debt through the issue of debenture this financial year.

(c) Unspent Debentures

The Town has no unspent debenture funds as at 30th June 2017, nor is it expected to have unspent debentures funds as at 30th June 2018.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year, although an overdraft facility of \$100,000 with Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2017/2018.

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Forecast \$
General Rate								
General Rate	7.1650	5,769	158,122,563	11,329,482	-	-	11,329,482	10,794,641
Interim Rate					120,000	-	120,000	112,960
Back Rates					-	2,000	2,000	1,772
Sub-Totals		5,769	158,122,563	11,329,482	120,000	2,000	11,451,482	10,909,373
Minimum payment								
Minimum Rate	1085	1,368	18,858,081	1,484,280	-	-	1,484,280	1,705,998
Sub-Totals		1,368	18,858,081	1,484,280	-	-	1,484,280	1,705,998
Total Rates								
							12,935,762	12,615,371

8(a). All land except exempt land in the Town of Bassendean is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Town of Bassendean.

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Draft Budget \$	2016/17 Actual (Forecast) \$	2016/2017 Budget \$
9. RESERVES			
Cash Backed Reserves			
(a) Plant & Equipment Reserve			
Opening Balance	379,103	369,025	366,820
Amount Set Aside / Transfer to Reserve	8,634	10,078	8,500
Amount Used / Transfer from Reserve	(29,000)		
	358,737	379,103	375,320
(b) Community Facilities Reserve			
Opening Balance	37,139	36,152	34,202
Amount Set Aside / Transfer to Reserve	14,512	987	800
Amount Used / Transfer from Reserve	-		
	51,651	37,139	35,002
(c) Waste Management Reserve			
Opening Balance	438,744	281,068	280,643
Amount Set Aside / Transfer to Reserve	111,815	157,676	1,241
Amount Used / Transfer from Reserve	-		
	550,559	438,744	281,884
(d) Wind in the Willows Reserve			
Opening Balance	103,362	51,943	51,970
Amount Set Aside / Transfer to Reserve	1,215	51,419	228
Amount Used / Transfer from Reserve	(40,000)		
	64,577	103,362	52,198
(e) Aged Persons Housing Reserve			
Opening Balance	470,209	525,303	528,227
Amount Set Aside / Transfer to Reserve	10,709	14,346	12,497
Amount Used / Transfer from Reserve	-	(69,440)	(70,000)
	480,918	470,209	470,724
(f) Youth Development Reserve			
Opening Balance	27,529	26,797	26,867
Amount Set Aside / Transfer to Reserve	627	732	573
Amount Used / Transfer from Reserve	-		
	28,156	27,529	27,440
(g) Cultural Events Reserve			
Opening Balance	5,162	5,025	5,039
Amount Set Aside / Transfer to Reserve		137	107
Amount Used / Transfer from Reserve	(5,162)		
	0	5,162	5,146
(h) Self Insurance Reserve			
Opening Balance	8,199	7,981	8,002
Amount Set Aside / Transfer to Reserve		218	171
Amount Used / Transfer from Reserve	(8,199)		
	(0)	8,199	8,173
(i) Underground Power Reserve			
Opening Balance	79,453	77,341	77,543
Amount Set Aside / Transfer to Reserve	1,810	2,112	1,653
Amount Used / Transfer from Reserve	-		
	81,263	79,453	79,196
(j) Land and Buildings Infrastructure Reserve			
Opening Balance	1,843,265	1,794,264	1,795,832
Amount Set Aside / Transfer to Reserve	591,982	49,001	696,353
Amount Used / Transfer from Reserve	(800,000)		(550,000)
	1,635,247	1,843,265	1,942,185
(k) Roads and Drainage Infrastructure			
Opening Balance	114,111	111,077	110,265
Amount Set Aside / Transfer to Reserve	2,599	3,034	2,124
Amount Used / Transfer from Reserve	-		
	116,709	114,111	112,389
(l) Employee Entitlement Reserve			
Opening Balance	1,007,375	922,458	918,258
Amount Set Aside / Transfer to Reserve	24,000	84,917	16,249
Amount Used / Transfer from Reserve	-		
	1,031,375	1,007,375	934,507

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Draft Budget \$	2016/17 Actual (Forecast) \$	2016/2017 Budget \$
9. RESERVES			
(m) HACC Asset Replacement Reserve			
Opening Balance	151,860	307,070	304,552
Amount Set Aside / Transfer to Reserve	3,459	6,146	12,712
Amount Used / Transfer from Reserve	(65,000)	(161,356)	(14,519)
	<u>90,318</u>	<u>151,860</u>	<u>302,745</u>
(n) Unspent Grants & Contributions			
Opening Balance	251,875	157,514	123,797
Amount Set Aside / Transfer to Reserve	50,000	146,182	50,000
Amount Used / Transfer from Reserve	(129,982)	(51,821)	(67,000)
	<u>171,893</u>	<u>251,875</u>	<u>106,797</u>
	<u>4,661,404</u>	<u>4,917,386</u>	<u>4,733,705</u>
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Plant Reserve	8,634	10,078	8,500
Community Facilities Reserve	14,512	987	800
Waste Management Reserve	111,815	157,676	1,241
Wind in the Willows Reserve	1,215	51,419	228
Aged Persons Housing Reserve	10,709	14,346	12,497
Youth Development Reserve	627	732	573
Cultural Events Reserve	-	137	107
Self Insurance Reserve	-	218	171
Underground Power Reserve	1,810	2,112	1,653
Land and Buildings Infrastructure Reserve	591,982	49,001	696,353
Roads and Drainage Infrastructure	2,599	3,034	2,124
Employee Entitlement Reserve	24,000	84,917	16,249
HACC Asset Replacement Reserve	3,459	6,146	12,712
Unspent Grants & Contributions	50,000	146,182	50,000
Rates Setting Budget	<u>821,362</u>	<u>526,984</u>	<u>803,208</u>
Transfers from Reserves			
Plant Reserve	(29,000)	-	-
Community Facilities Reserve	-	-	-
Waste Management Reserve	-	-	-
Wind in the Willows Reserve	(40,000)	-	-
Aged Persons Housing Reserve	-	(69,440)	(70,000)
Youth Development Reserve	-	-	-
Cultural Events Reserve	(5,162)	-	-
Self Insurance Reserve	(8,199)	-	-
Underground Power Reserve	-	-	-
Land and Buildings Infrastructure Reserve	(800,000)	-	(550,000)
Roads and Drainage Infrastructure	-	-	-
Employee Entitlement Reserve	-	-	-
HACC Asset Replacement Reserve	(65,000)	(161,356)	(14,519)
Unspent Grants & Contributions	(129,982)	(51,821)	(67,000)
Rates Setting Budget	<u>(1,077,343)</u>	<u>(282,617)</u>	<u>(701,519)</u>
Adjustment			
Total Transfer to/(from) Reserves	<u>(255,981)</u>	<u>244,367</u>	<u>101,689</u>
Opening Balance	4,917,385	4,673,018	4,632,016
Transfers to Reserve	821,362	526,984	803,208
Transfer from Reserve	(1,077,343)	(282,617)	(701,519)
Closing Balance (as per Budget)	<u>4,661,404</u>	<u>4,917,386</u>	<u>4,733,705</u>

**TOWN OF BASSENDEAN
RESERVE FUND STATEMENT
FOR YEAR ENDED 30 JUNE 2018**

Note 9: Cash Backed Reserves continued

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

Plant & Equipment Reserve:

To accrue funds for the purpose of replacement of major plant items.

Community Facilities Reserve:

To accrue funds for major expenditure in the provision of community facilities.

Waste Management Reserve:

To accrue funds for the purpose of renewal or upgrade of waste management services.

Wind in the Willows Child Care Reserve:

To accrue funds for the purpose of asset improvement in the Centre and to cater for future surplus or deficit from operations.

Aged Persons Housing Reserve:

To accrue funds to provide for the operational deficit and capital expenses for Hyde Retirement Village.

Youth Development Reserve:

To provide funds for activities and facilities for the benefit of youth in the Town.

Underground Power Reserve:

To accrue funds for engaging consultants to consider the implementation of Underground Power.

Land and Building Infrastructure Reserve:

To hold funds accrued as a result of sale of land and buildings and for the provisions of funds for the purchase and development of land, and building infrastructure.

Road and Drainage Infrastructure Reserve:

To provide for the renewal and upgrade of the road and drainage network.

Employee Entitlement Reserve

To provide funds for future payments to staff for employee entitlements

HACC Asset Replacement

To provide funding for future replacement of assets for HACC projects.

Unspent Grants & Contributions

To provide for unspent funding received as grant contributions to Works and Services.

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

10. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

The Town does not impose a specified area rate as prescribed under the Local Government Act WA.

11. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

The Town will not impose a service charge as prescribed under the Local Government Act WA.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2017/18 FINANCIAL YEAR

Council has imposed an interest charge on rates which remain unpaid 35 days after the date of issue of the rate assessment notice. The interest charge for 2017/2018 is 10% pa calculated on a daily basis and it continues to be applied daily until all rates are paid in full.

Interest is charged on instalment payments at 5.5% and an administration fee of \$36 when the option is used. Interest is not chargeable to eligible pensioners who have had their entitlement registered with the Council in accordance with the Pensioner Rates, Rebates and Deferments Act.

In the event that the payment of rates is not received by installments the ratepayer can make a special payment arrangement and an administrative fee of \$50 will apply.

Option 1 (Full Payment)

The full amount of rates including arrears to be paid on or before 25 August 2017.

Option 2 (4 Instalments)

The first instalment is to be received on or before 25 August 2017 including all arrears and a quarter of the current rates. The second, third and fourth instalments are to be made at two monthly intervals thereafter.

There is a \$36 Administration fee attached to the instalment payment option. Instalment payments are due on:

- 25 August 2017
- 27 October 2017
- 5 January 2018
- 9 March 2018

**TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018**

12. INTEREST CHARGES AND INSTALMENTS (CONTINUED)

Option 3 (2 Instalments)

The first instalment is to be received on or before 25 August 2017 including all arrears and a 50% of the current rates. The second instalment to be paid on 9 March 2018.

There is a \$36 Administration fee attached to the instalment payment option. Instalment payments are due on:

- 25 August 2017
- 2 January 2018

		2017/18 Budget \$	2016/17 Forecast \$
Charges on Instalment Plan	\$36	60,500	65,788
		60,500	65,788

Interest on Overdue Accounts - (Fees & Charges)

Interest can be levied on the total outstanding debt in the categories of 60 days and over.

The rate applicable is that as determined by Council as contained in the Annual Budget.

This is done in accordance with Section 6.13 of the Local Government Act

The applicable rate as determined by Council for 2017/2018 Financial Year will be 10% applied on a daily basis on the outstanding balance

Fee and Charge	2017/18 Budget \$	2016/17 Forecast \$
Interest on Late Payment of Rates	137,500	167,469
Interest on Deferred Rates	8,000	7,924
	145,500	175,393

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2017/18 FINANCIAL YEAR**

Council has offered a rate incentive scheme which offers prizes for payment of rates within the 35 days from the date of issue of the Rates Notice

Council will be offering Ten (10) Cash Prizes of \$500 in addition to prizes offered by sponsors which are at no cost to Council.

All ratepayers who pay rates on or before the due date are automatically entered into the draw unless Council is notified that any person does not wish to participate.

The draw is conducted by random computer selection of eligible ratepayers as soon as possible after the due date. All winners are notified in writing by Council.

Council will also be providing a rates concession to Westcare Inc which equates to 50% of the individual property rates levied (28 Hanwell Way Bassendean).

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR YEAR ENDED 30 JUNE 2018

14. FEES & CHARGES REVENUE	2017/18 Budget \$	2016/17 Forecast \$
General purpose funding	111,470	123,294
Law, order, public safety	69,100	71,375
Health	2,656,220	2,510,429
Education and welfare	2,485,510	2,530,249
Community amenities	135,000	136,383
Recreation and culture	226,350	238,915
Transport	4,200	5,675
Economic services	93,840	91,074
Other property and services	56,800	117,667
	<u>5,838,490</u>	<u>5,825,061</u>

15. ELECTED MEMBERS REMUNERATION	2017/18 Budget \$	2016/17 Forecast \$
The following fees, expenses and allowances were paid to council members and or the Mayor.		
Meeting fees	113,000	105,000
Mayor allowance	36,000	36,000
Deputy Mayor allowance	9,000	9,000
Travelling expenses	14,000	4,503
Telecommunications allowance	24,500	21,000
	<u>196,500</u>	<u>175,503</u>

16. TRUST FUNDS

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

Detail	Balance 30-Jun-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-18 \$
Public Open Space Contributions	865,761	-	(250,000)	615,761
BRB Funds	3,388	60,500	(60,500)	3,388
BCITF Funds	11,262	61,000	(61,000)	11,262
	<u>880,411</u>	<u>121,500</u>	<u>(371,500)</u>	<u>630,411</u>



BUDGET

Supplementary Information 2017-2018

**EXTRACT LIST OF PROJECTS & CONSULTANCIES FROM
THE DRAFT 2017/18 BUDGET**

		2016/17 Budget	2016/17 Actual	2017/18 Budget	FUNDING SOURCE
RECREATION & CULTURE					
121562	SPORT & REC - CLUB CONNECT	\$5,000	\$4,341	\$7,300	COUNCIL
121563	SPORT & REC - KIDS SPORT	\$5,000	\$17,346	\$19,000	\$5,000 GRANT
121359	SPORT & REC - EVENT CONSULTANT	\$12,000	\$7,730	\$15,000	COUNCIL
121359	SPORT & REC - FACILITY NEEDS ASSESSMENT	\$40,000	\$14,566	\$17,000	COUNCIL
131390	CONSULTANT TO DESIGN NEW PLAYGROUND	\$175,000	\$59,408	\$25,000	COUNCIL
131479	CONSULTANT PICKERING PARK JETTY UPGRADE	\$60,000	\$37,570	\$90,000	COUNCIL/GRANT
151206	DISABILITY ACCESS AND INCLUSION PLAN		\$0	\$20,000	COUNCIL
151359	PENSIONER GUARD COTTAGE	\$40,000	\$35,881	\$80,000	COUNCIL
151360	CULTURE - CULTURAL COMMUNITY PROJECTS	\$20,000	\$7,235	\$25,000	COUNCIL
151360	CULTURE - REVIEW CULTURAL PLAN	\$15,000	\$0	\$20,000	COUNCIL
151595	GLOBAL CITIZENRY	\$10,000	\$9,607	\$0	\$10,000 GRANT
181496	PUBLIC EVENTS - 2 MAJOR EVENTS	\$80,000	\$77,800	\$85,000	COUNCIL
181496	PUBLIC EVENTS - VINTAGE CYCLING EVENT	\$5,000	\$0	\$0	COUNCIL
181504	PUBLIC EVENTS - NAIDOC DAY	\$55,000	\$45,900	\$57,000	\$10,000 GRANT
181505	PUBLIC EVENTS - AUSTRALIA DAY	\$113,000	\$113,215	\$116,000	\$11,000 GRANT
181506	PUBLIC EVENTS - COMMUNITY EVENTS SPONSORSHIP	\$5,000	\$4,670	\$6,000	COUNCIL
181507	PUBLIC EVENTS - CHILDREN WEEK	\$1,600	\$1,620	\$1,700	COUNCIL
181508	PUBLIC EVENTS - VISUAL ART AWARD	\$50,000	\$42,653	\$50,000	\$7,000 FEES
181509	PUBLIC EVENTS - SENIORS WEEK	\$4,100	\$5,900	\$6,000	COUNCIL
181510	PUBLIC EVENTS - AVON DECENT	\$1,600	\$2,453	\$4,500	\$4,500 GRANT
181511	PUBLIC EVENTS - ANZAC DAY	\$15,000	\$12,910	\$15,000	COUNCIL
181512	PUBLIC EVENTS - SUMMER OUTDOOR MOVIES	\$20,500	\$21,371	\$22,000	COUNCIL
	TOTAL RECREATION & CULTURE	\$732,800	\$522,177	\$681,500	
LIBRARY					
141302	TOWN OF BASSENDEAN HISTORY BOOK PRODUCTION	\$45,000	\$11,276	\$35,000	COUNCIL
	TOTAL LIBRARY	\$45,000	\$11,276	\$35,000	COUNCIL
ASSET SERVICES					
211309	ASSET MANAGEMENT	\$60,000	\$85,240	\$60,000	COUNCIL
211309	FOOTPATH STUDY (DEPT TRANSPORT)	\$30,000	\$33,348		\$15000 GRANT
211309	DRAINAGE REPORT	\$50,000	\$45,312		COUNCIL
211309	GREENHOUSE EMISSIONS AUDIT	\$10,000	\$4,089		COUNCIL
211309	STREETScape PROJECT	\$30,000			COUNCIL
211359	GRAFFITI REMOVAL PROGRAM	\$30,000	\$18,160	\$20,000	COUNCIL
211272	BIKE BOULEVARD STUDY		\$0	\$50,000	\$30,000 DOT GRANT
211474	STREET TREE MASTER PLAN(NEW PLAN)		\$0	\$60,000	COUNCIL
211514	STREET/ROAD LIGHT REVIEW (THOMPSON ROAD)			\$10,000	COUNCIL
261361	LAND REMEDIATION - LOT 14 IVERSON PLACE	\$100,000	\$0		COUNCIL
211503	STEAM WEEDING OF ROADS	\$130,000	\$17,645	\$170,000	COUNCIL
611302	COMMUNITY SURVEY -ROADS & PARKS			\$20,000	COUNCIL
	TOTAL TRANSPORT	\$440,000	\$203,794	\$390,000	
DEVELOPMENT SERVICES					
261359	SWAN RIVER TRUST PRECINCT PLAN REVIEW	\$5,000	\$0	\$20,000	COUNCIL/GRANT
261362	KENNY ST PRECINCT GUIDELINES		\$0	\$30,000	COUNCIL
261363	TPS #4A FINALISATION			\$10,000	COUNCIL
261365	MUNICIPAL HERITAGE INVENTORY	\$5,000	\$8,190	\$10,000	COUNCIL
261366	TREE ASSESSMENT	\$1,000	\$0	\$2,000	COUNCIL
261367	STRATEGIC PLANNING FRAMEWORK STAGE 1 & 2	\$262,000	\$13,570	\$227,500	COUNCIL
261368	TOD PLANS (STRATEGIC)	\$0		\$70,000	COUNCIL
251359	CONTRACT SERVICES - STAFF + APPEALS CONS	\$25,000	\$11,892	\$0	COUNCIL
	TOTAL DEVELOPMENT SERVICES	\$298,000	\$33,652	\$369,500	
ECONOMIC DEVELOPMENT					
271502	ECONOMIC DEVELOPMENT- DEVELOPMENT PLAN	\$15,000	\$28,324	\$43,000	COUNCIL
271502	TOWN CENTRE BRANDING	\$30,000	\$0		COUNCIL
271504	OLD PERTH RD INITIATIVES	\$40,000	\$38,411	\$39,400	COUNCIL
271504	OLD PERTH RD INITIATIVES - PLACE ACTIVATION			\$20,000	COUNCIL
271506	BUSINESS PLAN - DIGITAL TECHNOLOGY	\$27,500	\$14,712	\$35,500	COUNCIL
271508	EMRC PROJECTS - ECONOMIC DEVELOPMENT	\$8,000	\$8,000	\$8,000	COUNCIL
271508	EMRC PROJECTS - REGIONAL EVENTS	\$5,418	\$5,418	\$6,000	COUNCIL
	TOTAL ECONOMIC DEVELOPMENT	\$125,918	\$94,865	\$151,900	

**EXTRACT LIST OF PROJECTS & CONSULTANCIES FROM
THE DRAFT 2017/18 BUDGET**

		2016/17 Budget	2016/17 Actual	2017/18 Budget	FUNDING SOURCE
GOVERNANCE					
401359	GIS SERVICE ON-GOING COSTS	\$30,000	\$11,973	\$30,000	COUNCIL
401361	EMPLOYEE ASSISTANCE PROGRAM	\$36,000	\$30,103	\$30,000	COUNCIL
401605	RECONCILIATION ACTION PLAN CONSULTATION	\$50,000	\$42,225	\$40,000	COUNCIL
401606	ASHFIELD ACTION PLAN - ASHFIELD CAN	\$10,000	\$10,250	\$10,000	COUNCIL
401333	GOVERNANCE - SATISFACTION SURVEY	\$17,000	\$34,550	\$38,000	COUNCIL
311325	RATING INCENTIVE SCHEME	\$5,000	\$5,000	\$5,000	COUNCIL
391401	COUNCIL ELECTIONS	\$0	\$0	\$51,000	COUNCIL
401494	OCCUPATIONAL HEALTH & SAFETY	\$49,000	\$32,789	\$5,000	COUNCIL
391361	COMMUNITY STRATEGIC PLAN (SURVEY)	\$25,000	\$22,300	\$40,000	COUNCIL
391361	DEVELOP NEW WEBSITE	\$25,000	\$27,507	\$0	COUNCIL
TOTAL GOVERNANCE		\$247,000	\$216,696	\$249,000	
HEALTH					
741465	MOSQUITO CONTROL PROGRAM	\$40,000	\$19,437	\$35,000	COUNCIL
741466	PEST - RAT ERADICATION PROGRAM	\$2,400	\$936	\$4,000	COUNCIL
TOTAL HEALTH		\$42,400	\$20,372	\$39,000	
RANGERS					
531504	CONSTABLE CARE PROGRAM	\$5,500	\$5,000	\$5,000	COUNCIL
541504	DFES - NDFR GRANT FOR FLOOD MARKINGS	\$10,000	\$10,000	\$5,000	COUNCIL
541504	EMRC FLOOD PROJECT	\$10,000	\$2,057	\$0	COUNCIL
TOTAL RANGERS		\$25,500	\$17,057	\$10,000	
ENVIRONMENT					
751354	NATURAL BUSH PROJECTS	\$150,000	\$73,226	\$0	COUNCIL
751359	CONTAMINATED SITES INVESTIGATIONS (271 Hamilton)	\$180,000	\$22,663	\$200,000	COUNCIL
751504	(ACER) CARBON EMISSION REDUCTION PROGRAM	\$16,743	\$18,113	\$11,600	COUNCIL
751506	INTEGRATED TRANSPORT STUDY	\$5,728	\$5,728	\$6,000	COUNCIL
751508	WATER CAMPAIGN	\$12,488	\$12,438	\$13,000	COUNCIL
751510	SCHOOLS WASTE EDUCATION PROGRAM	\$5,000	\$0	\$10,000	COUNCIL
751513	WATER QUALITY MONITORING & IMPROVEMENT	\$650	\$650	\$10,000	COUNCIL
751516	FUTURE PROOFING CLIMATE CHANGE	\$15,450	\$15,450	\$16,000	COUNCIL
761592	REUSABLE SHOPPING BAGS & EDUCATIONAL PROG			\$5,000	Hawaiian/Suez/Council
761593	WASTE MANAGEMENT SURVEY FOR FUTURE NEEDS			\$30,000	
761594	WASTE MANAGEMENT STICKERS			\$15,000	
TOTAL ENVIRONMENT		\$386,059	\$148,269	\$316,600	
TOTAL PROJECTS INCLUDED IN OPERATING EXPENDITURE		\$2,342,677	\$1,268,159	\$2,242,500	

TOWN OF BASSENDEAN
 CAPITAL WORKS PROGRAM
 FOR YEAR ENDED 30 JUNE 2018

COA	Description	2017/2018 Original Budget	2016/2017 Original Budget	2016/2017 Forecast Total
AB1613	ASHFIELD SENIORS & DISABILITIES ACCESSIBLE TOILETS DAYCARE CENTRE	-	18,507	17,419
AB1615	LED LIGHTING - LIBRARY	-	-	14,833
AB1616	KITCHEN UPGRADE COMMITTEE ROOM 48 OPR	-	-	-
AB1617	LED LIGHTING BASSENDEAN COMMUNITY CENTRE AND VOLUNTEER CENTRE	-	-	11,643
AB1618	MALE & FEMALE TOILET UPGRADE BASSENDEAN COMMUNITY CENTRE	-	-	19,218
AB1701	11 HAMILTON STREET, BASSENDEAN - REROOFING	80,000	-	-
AB1702	COMMUNITY HALL BASSENDEAN - RENEWAL TO ALUMINIUM ENTRY DOORS	20,000	-	-
AB1703	STAN MOSES PAVILLION, EDEN HILL - ENTRY DOORS	15,000	-	-
AB1705	COMMUNITY FACILITY - REPLACE LIGHTING WITH LED LIGHTING (MLA COMMITMENT)	15,000	-	-
AB1706	DEPOT - UPGRADE WORKSHOP SWITCHBOARD	7,000	-	-
AB1708	SENIOR CITIZENS HALL - UPGRADE OF AIR CONDITIONING SYSTEM (MLA COMMITMENT)	15,000	-	-
AB1709	BASSENDEAN BOWLING CLUB - ELECTRICAL REWIRE & REPLACE WITH LED LIGHTING	18,000	-	-
AB1710	DUDLEY ROBINSON CENTRE (YOUTH SERVICES) - REPLACING AIR CONDITIONING SYSTEM	16,000	-	-
AB1711	BOWLING CLUB BASSENDEAN - RENEW ENTRY DOORS TO BOWLING CLUB	19,500	-	-
AB1712	DEPOT - ENGINEERING ROLLER DOORS	-	-	-
AB1713	DEPOT OFFICE - UPGRADE DATA CABLE EQUIPMENT	6,000	-	-
AB1714	COMMUNITY HALL KITCHEN - REPLACE KITCHEN ROLLER SHUTTER WITH SMALLER & PRACTICAL SHUTTER	5,000	-	-
AB1715	ASHFIELD COMMUNITY CENTRE - REPLACE CARPET WITH SUITABLE FLOORING MATERIAL	20,000	-	-
AB1716	INSTALLATION OF EMERGENCY EVACUATION PA/INTERCOM SYSTEM - ADMINISTRATION OFFICES, SENIOR CITIZENS & COMMUNITY HALL	10,000	-	-
AB1717	ASHFIELD COMMUNITY CENTRE - UPGRADE TO LED LIGHTING	20,000	-	-

TOWN OF BASSENDEAN
 CAPITAL WORKS PROGRAM
 FOR YEAR ENDED 30 JUNE 2018

COA	Description	2017/2018 Original Budget	2016/2017 Original Budget	2016/2017 Forecast Total
AB1718	BILL WALKER STAND - UPGRADE OF MAIN ELECTRICAL SWITCH BOARD, SEWER PUMPS, OVAL LIGHTS, SKATE PARK RETICULATION	25,000	-	-
AB1719	35 OLD PERTH ROAD - UPGRADE	150,000	-	-
AB1720	WIND IN THE WILLOWS UPGRADES -BABIES AREA, CARPETS,PAINTING	10,000	-	-
AB1721	48 OLD PERTH ROAD - UPGRADE OF COMMITTEE ROOM KITCHEN	20,000	-	-
AB1722	W/W ASHFIELD BUILDING UPGRADE	10,000	-	-
AB1723	YOUTH SERVICES FLOORING AND PAINTING	11,000	-	-
AB1724	CONSTRUCTION OF NEW MENS SHED- SCADDAN STREET	695,000	-	-
	TOTAL BUILDINGS	1,187,500	1,867,507	242,802
	Drainage			
AD1602	CLARKE WAY DRAINAGE LINE	-	-	9,953
AD1603	DRAINAGE ANZAC TCE-IOLANTHE TO LORD STREET (AR1606)	-	-	73,490
AD1702	ANZAC ROAD PIPE BETWEEN FIRST & SECOND AVE	80,000	-	-
AD1703	17 BROADWAY - DRAINAGE PIPE REMOVAL	25,000	-	-
AD1704	SHACKLETON STREET - SWALES AND UNDERGROUND STORAGE	170,000	-	-
AD1705	OLD PERTH ROAD AND BRIGGS ST - DRAINAGE UPGRADE	200,000	-	-
AD1706	VILLIERS STREET WEST - RELINING	49,700	-	-
AD1707	SUCCESS ROAD - RELINING	84,000	-	-
AD1708	WHITFIELD STREET - RELINING	182,000	-	-
AD1709	ANZAC TERRACE DRAINAGE DISCHARGE UPGRADE	250,000	-	-
AD1710	DRAINAGE STORAGE TANK	130,000	-	-
AD1711	SUCCESS HILL - DRAINAGE OUTLET UPGRADE	210,000	-	-
AD1713	WEST RD - GUILDFORD RD TO OLD PERTH ROAD - DRAINAGE UPGRADES	50,000	-	-
	TOTAL DRAINAGE	1,430,700	-	83,443
	Furniture & Equipment			
AE1601	IT INFRASTRUCTURE UPGRADE (C/O FROM 2015-16 AE1505)	-	50,000	-
AE1602	HACC EXPENDITURE OF 15/16 NON RECURRENT FUNDING(EQUIPMENT)	-	15,953	24,872
AE1603	MONITORING EQUIPMENT -HEALTH SERVICES	-	6,000	5,529
AE1604	DEPOT OFFICE ICE MAKING MACHINE	-	-	2,359
AE1605	CCTV EEQUIPMENT FOR SKATE PARK AND 48 OPR	-	-	24,229
AE1606	SDS CLIENT MANAGEMENT SOFTWARE	-	-	37,375
AE1607	W/W BASSENDEAN PLAYGROUND UPGRADE	-	-	26,888
AE1608	GRAFFITI IT EQUIPMENT	-	-	17,194
AE1609	METROCOUNT 5600 TRAFFIC COUNTER	-	-	-

TOWN OF BASSENDEAN
CAPITAL WORKS PROGRAM
FOR YEAR ENDED 30 JUNE 2018

COA	Description	2017/2018 Original Budget	2016/2017 Original Budget	2016/2017 Forecast Total
AE1701	IT CAFE UPGRADE - BASSENDEAN YOUTH CENTRE	20,000	-	-
AE1702	LIBRARY - ONE STOP SELF SERVICE CIRCULATION SERVICE UNIT	7,000	-	-
AE1703	AUTOMATIC RETICULATION SYSTEM AT 4 PARKS (SPECIFIC PARKS TBC)	15,000	-	-
AE1704	IT INFRASTRUCTURE UPGRADE (C/O FROM 2016-1 AE11601)	50,000	-	-
AE1705	CCTV MARY CRESCENT	44,841	-	-
AE1706	CCTV JUBILEE RESERVE	44,841	-	-
	TOTAL FURNITURE & EQUIPMENT	181,682	71,953	138,446
	Plant & Equipment			
AF1602	RIDE ON MOWER- (PP7191)- REPLACEMENT	-	22,000	19,491
AF1604	VARIABLE MESSAGE BOARD	-	-	84,200
AF1701	P1105 - POLMAC TRAILER (REC & CUL)	3,100	-	-
AF1702	P270 - POLMAC TRAILER	1,800	-	-
AF1703	PP7195 - KUBOTA RIDE ON MOWER	23,000	-	-
AF1704	RYDE PROGRAM - NEW VEHICLE (MLA COMMITMENT)	19,980	-	-
AF1705	SECURITY SYSTEM UPGRADE DEPOT FENCE LINE	25,000	-	-
AF1706	P214 - AD ENGINEERING TRSD 2002 SPEED DETECTION TRAILER	-	-	-
AF1707	P151 - POLMAC FIBERGLASS B TRAILER	2,500	-	-
AF1708	PP7170 - COX RIDE-ON MOWER	5,000	-	-
AF1709	2 X METRO COUNT 5600 TRAFIC COUNTERS	6,000	-	-
AF1710	DEPOT- INSTALL NEW BOOM GATE	-	-	-
AF1711	TRAILER FOR MARKET'S TRAFFIC MANAGEMENT SIGNS	7,500	-	-
AF1712	REPLACES PLHM114	25,000	-	-
	TOTAL PLANT & EQUIPMENT	118,880	22,000	103,691
	Land			
AL1601	(A3280) BASSENDEAN & 48 CHAPMAN STREET, (A742) BASSENDEAN	-	50,000	50,656
AL1602	REMEDIATION AND SUBDIVISIONAL WORKS OF 271 HAMILTON STREET	-	81,420	23,802
AL1603	PURCHASE OF LAND FOR WINDING UP TPS4A	-	10,000	-
AL1701	LAND PURCHASE 97 KENNY ST(WIND UP TPS4A)	5,000	-	-
AL1702	LAND PURCHASE 13 HATTON(WIND UP TPS4A)	6,000	-	-
	TOTAL LAND	11,000	141,420	74,457
	Parks, Gardens and Reserves			
AP1601	SUCCESS HILL FISHING PLATFORM RE-LOCATE AND REPAIR SOLAR LIGHT	-	10,000	7,696
AP1602	SANDY BEACH NATURE BASE PLAYGROUND(STAGE 1)	-	290,000	-
AP1603	BORE & PUMP RENEWAL - SUCCESS HILL	-	235,000	239,476
AP1604	STAGE 1 PLAYGROUND RENEWAL- MARY CRESEENT	-	250,000	-

TOWN OF BASSENDEAN
 CAPITAL WORKS PROGRAM
 FOR YEAR ENDED 30 JUNE 2018

COA	Description	2017/2018 Original Budget	2016/2017 Original Budget	2016/2017 Forecast Total
AP1605	RETICULATION EXTENSION- PARK ESTATE	-	32,000	18,873
AP1606	RETICULATION UPGRADE- MARY CRESCENT	-	20,000	29,605
AP1607	RETICULATION UPGRADE- JUBILEE RESERVE	-	10,000	6,722
AP1608	CRICKET PITCH CHAIN MESH- JUBILEE RESERVE	-	6,000	6,000
AP1609	RETICULATION UPGRADE- OLD PERTH ROAD	-	22,000	14,335
AP1610	FENCING & SOLAR BOLLARD- JUBILEE RESERVE	-	20,000	18,095
AP1611	BASSENDEAN OVAL GATES & TURNSTYLES	-	-	20,075
AP1701	DUDLEY ROBINSON CENTRE - NEW GARRISON FENCE	7,000	-	-
AP1702	DEPOT - PERIMETER FENCE RENEWAL	60,000	-	-
AP1703	BASSENDEAN OVAL - REFURBISHING PICKET FENCE	85,000	-	-
AP1704	SANDY BEACH - UPGRADE OF RETICULATION	25,000	-	-
AP1705	JUBILEE RESERVE - RETICULATION UPGRADE	15,000	-	-
AP1706	BASSENDEAN BOWLING CLUB - CHAIN FENCE RENEWAL WITH GARRISON	22,500	-	-
AP1707	COMMISSION OF NEW PUBLIC ART	-	-	-
AP1708	AND REINSTATE GARDEN	10,000	-	-
AP1709	BIC RESERVE - GAS BBQ FACILITIES INSTALLATION	-	-	-
AP1710	SIGNAGE	7,000	-	-
AP1711	JETTY RENEWAL AFTER FLOOD DAMAGE	102,000	-	-
AP1712	W/W WILSON STREET PLAYGROUND UPGRADE	20,000	-	-
AP1713	POST AND BEAM BOLLARD UPGRADE	20,000	-	-
AP1714	SANDY BEACH NATURE BASE PLAYGROUND	550,000	-	-
AP1715	STAGE 1 PLAYGROUND RENEWAL- MARY CRESEENT	250,000	-	-
	TOTAL PARKS, GARDENS AND RESERVES	1,173,500	895,000	360,877
	Roads			
AR1601	COLLIER ROAD RESURFACING	-	390,000	221,896
AR1602	IOLANTHE ROAD SURFACING	-	285,000	181,436
AR1603	RAILWAY PDE RESURFACING	-	50,000	21,243
AR1604	NORTHMOOR ROAD RESURFACING	-	73,000	30,182
AR1605	DEVON ROAD RESURFACING	-	80,000	58,292
AR1606	ANZAC TCE- IOLANTHE TO LORD STREET RESURFACING	-	200,000	180,492
AR1607	JUBILEE RESERVE CAR PARK UPGRADE (WATER URBAN DESIGN)	-	30,000	26,536
AR1608	CAR PARK UPGRADE (SCADDAN STREET) WATER DESIGN PRINCIPALS	-	40,000	411
AR1609	WHITFIELD STREET	-	31,700	24,498
AR1610	IOLANTHE/BROADWAY MRD BLACKSPOT	-	-	62,985
AR1611	IDA-WALTER RD MRD BLACKSPOT	-	-	31,870

TOWN OF BASSENDEAN
CAPITAL WORKS PROGRAM
FOR YEAR ENDED 30 JUNE 2018

COA	Description	2017/2018 Original Budget	2016/2017 Original Budget	2016/2017 Forecast Total
AR1612	IOLANTHE-ANZAC MRD BLACKSPOT	-	-	65,203
AR1701	COLSTOUND - GUILDFORD RD TO HAIG ST RESURFACING	85,000	-	-
AR1702	COLSTOUND - HAIG ST TO MARGARET ST - MILL AND REPLACE	46,000	-	-
AR1703	PALMERSTON ST - HAMILTON ST TO GUILDFORD RD RESURFACING	180,000	-	-
AR1704	RESURFACING	111,000	-	-
AR1705	SHACKLETON ST - GUILDFORD RD TO GERALDINE ST RESURFACING	97,350	-	-
AR1706	SHACKLETON ST - MEDIUM TRAFFIC ISLAND REPLACEMENT	30,000	-	-
AR1707	IMPROVEMENT	90,000	-	-
AR1708	WEST ROAD - OLD PERTH ROAD TO GUILDFORD ROAD - RESURFACING	122,192	-	-
AR1709	WEST RO/OLD PERTH RD ROUNDABOUT - RESURFACING	76,000	-	-
AR1710	RESURFACING	65,000	-	-
	TOTAL ROADS	902,542	1,179,700	905,044
	Footpaths			
AT1601	BOLLARDS PAW	-	28,500	15,780
AT1602	RAILWAY PDE FOOTPARH UPGRADE	-	70,000	34,846
AT1605	ENTRY TO SHOPPING CENTRE - WEST ROAD	-	5,000	1,982
AT1606	CUMBERLAND WAY FOOTPATH UPGRADE	-	3,000	11,242
AT1608	LORD STREET FOOTPATH RENEWAL	-	30,000	12,246
AT1609	REID STREET FOOTPATH RENEWAL	-	33,000	22,635
AT1611	INCLUDES SOLAR BOLLARDS OR LIGHTING	-	35,000	15,119
AT1612	C/O 15-16 (AT1508)	-	72,500	59,320
AT1614	NEW FOOTPATH PROGRAM (FAULKNER STREET) C/O 15-16 (AT1510)	-	56,500	51,848
AT1702	CONCRETE APRON REMOVAL - POINT RESERVE LEADING TO 33 NORTH RD	4,500	-	-
AT1703	UPGRADE	21,000	-	-
AT1704	WALTER ROAD EAST (#419) - TO IVANHOE STREET - FOOTPATH UPGRADE	16,000	-	-
AT1705	GUILDFORD ROAD (#276) - TO WEST ROAD - FOOTPATH UPGRADE	22,000	-	-
AT1706	UPGRADE	-	-	-
AT1707	PARNELL PARADE (#19) - DEAKIN STREET - FOOTPATH UPGRADE	-	-	-
AT1708	FOOTPATH UPGRADE	-	-	-
AT1709	FOOTPATH UPGRADE	-	-	-
AT1710	THOMPSON ROAD (#689) - TO LAMB STREET - FOOTPATH UPGRADE	-	-	-
AT1711	THROUGH PAW AND SOLAR LIGHTS	25,000	-	-
AT1712	PAW SOLAR BOLLARD INSTALLATION	5,000	-	-
	TOTAL FOOTPATHS	93,500	333,500	225,017



TOWN *of* BASSENDEAN

Fees and Charges

2017-2018

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CHILDREN'S SERVICES

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	WIND IN THE WILLOWS CHILD CARE FEES		
	Daily Fee	C	\$108.00
	Weekly Fee (Full Time Care)	C	\$505.00

RECREATION & CULTURE

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	BONDS – ALL COMMUNITY FACILITIES		
	Bond Payment Scale		
	(a) Community Meeting/Regular Hirer	C	\$300.00
	(b) Up to 50 people/no liquor	C	\$500.00
	(c) Over 50 people and/or liquor	C	\$1,000.00
	(d) Special Events (ie. 18th/21st birthdays, weddings)	C	\$1,500.00
	Key Bonds - Standard Key		
	Casual - Short Term	C	\$50.00
	Permanent - Long Term	C	\$100.00
	Additional Keys (Per Key/Non-Refundable)	C	\$20.00
	HALL HIRE - LARGE HALL		
	Bassendean Community Hall, Bassendean Seniors & Community Centre, Alf Faulkner & Stan Moses Pavilion. <i>(*Bonds may apply)</i>		
	Meetings and General Use		
Y	Community Weekday Rate Per Hour	C	\$15.00
Y	Community Weekend Rate Per Hour (From 12noon Friday - Sun)	C	\$18.00
Y	Commercial Weekday Rate Per Hour	C	\$28.00
Y	Commercial Rate Per Hour (From 12noon Friday - Sun)	C	\$35.00
	Not for Profit, Community Groups and Locals receive 10% discount	C	
	Junior & Senior Citizens Clubs and Associations receive 50% discount of community rate	C	
	Social Functions / Parties		
Y	Social Function Weekday Rate Per Hour	C	\$33.00
Y	Social Function Weekend Rate Per Hour (From 12noon Friday - Sunday)	C	\$38.00
	Not for Profit, Community Groups and Locals receive 10% discount	C	
	HALL HIRE - SMALL ROOM HIRE		
	Bassendean Community Committee Room, Library Meeting rooms, Learning and Sharing Centre Rooms. <i>(*Bonds may apply)</i>		
	Meetings and General Use		
Y	Community Weekday Rate Per Hour		\$11.50
Y	Community Weekend Rate Per Hour (From 12noon Friday - Sunday)		\$12.50

RECREATION & CULTURE			
New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
Y	Commercial Weekday Rate Per Hour		\$22.00
Y	Commercial Weekend Rate Per Hour (From 12noon Friday - Sunday)		\$25.00
	Not for Profit, Community Groups and Locals receive 10% discount Junior & Senior Citizens clubs and associations receive 50% discount on community rate		
	Scrabble Club		
	Set Rate	C	\$11.00
	Leisure Courses	C	Ranging from \$15-\$200
	OTHER		
	Active Abilities Program		
	Non YPD Participants	C	\$4.00
	YPD Participants	C	\$2.00
	Licences		
	Liquor Consumption Permit (BYO & not for Sale) - Local Law	S	\$15.00
	OTHER SPORTING FACILITIES AND EQUIPMENT		
	Banner Poles (includes all fitting and removal costs)		
	(i) 1 Pole	C	\$115.00
	(ii) 1-4 Poles	C	\$225.00
	(iii) 5-8 Poles	C	\$440.00
	(iv) 9-12 Poles	C	\$650.00
	(v) 13-16 Poles	C	\$850.00
	(vi) 17-20 Poles	C	\$1,070.00
	(vii) 21-24 Poles	C	\$1,285.00
	Sports Lighting Incentive Payment Scheme - Club Contribution towards lights (1/3 contribution as per CSRFF)		
	Contributing Sporting Club per kilowatt per hour	C	\$0.95
	Non Contributing Sporting Club per kilowatt per hour	C	\$1.20
	PUBLIC & CULTURAL EVENTS		
	Amusement Operator (Multiple Rides)	C	\$2,590.00

RECREATION & CULTURE

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Amusement Operator (Single Rides)	C	\$340.00
	Food Commercial Trader Infrastructre Fee - Over 5000	C	\$180.00
Y	Food Commercial Trader Infrastructure Fee - Under 5000		\$50.00
	Car Parking Fee (Australia Day only)	C	\$10.00
	Exhibitions		
	Art per entry	C	\$22.00
	Licences		
	Hawkers Licence	S	\$300.00
	NAIDOC Exhibitors		
	Commercial / State Government Agency	C	\$200.00
	Not for Profit Organisation	C	\$100.00
	RESERVES AND OVALS - ACTIVE USE - CASUAL HIRERS		
	Football/Soccer Ovals		
	Per Session	C	\$145.00
	Local Schools		
	During School Hours	C	Free
	Synthetic Cricket Wicket		
	Per Session	C	\$145.00
	Turf Cricket Wicket		
	Per Session	C	\$300.00
	RESERVES AND OVALS - ACTIVE USE - ELITE TEAM SPORT FEES (JUNIORS 50% FEE DISCOUNT) Group hirers based outside of the Town of Bassendean which provide activity to selected participants at a fully professional, State Level or higher.		
	Elite per team - No Gate Fee		
	Football	C	\$560.00
	Soccer	C	\$360.00
	Elite Per Team - With Gate Fee		
	Football	C	\$850.00
	Soccer	C	\$515.00

RECREATION & CULTURE

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	RESERVES AND OVALS - ACTIVE USE - ELITE TRAINING CHARGES (JUNIORS 50% FEE DISCOUNT) Group hirers based outside of the Town of Bassendean which provide activity to selected participants at a fully professional, State Level or higher		
	Elite Per Team - No Gate Fee		
	Football	C	\$560.00
	Soccer	C	\$360.00
	RESERVES AND OVALS - ACTIVE USE - LOCAL TEAM SPORTS FEES (JUNIORS 50% FEE DISCOUNT) Group hirers based in the Town of Bassendean which provide an activity for the community without any profit-making objectives		
	Local Per Team - No Gate Fee		
	Cricket - Synthetic	C	\$270.00
	Cricket - Turf	C	\$1,490.00
	Football	C	\$450.00
	Little Athletics	C	\$500.00
	Other Rectangular Sports	C	\$380.00
	Soccer	C	\$300.00
	Local Per Team - With Gate Fee		
	Football	C	\$695.00
	Soccer	C	\$415.00
	RESERVES AND OVALS - ACTIVE USE - LOCAL TEAM TRAINING CHARGES (JUNIORS 50% FEE DISCOUNT) Group hirers based in the Town of Bassendean which provide an activity for the community without any profit-making objectives.		
	Local Per Team - No Gate Fee		
	Cricket - Synthetic	C	\$270.00
	Cricket - Turf *(note - this amount was incorrect in 09/10)	C	\$1,490.00
	Football	C	\$450.00
	Little Athletics	C	\$500.00
	Other Rectangular Sports	C	\$380.00
	Soccer	C	\$300.00

RECREATION & CULTURE

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	BONDS – ALL COMMUNITY RESERVES		
	Bond Payment Scale		
Y	(a) Casual Hire Bond - Reserve	C	\$300.00
Y	(d) Special/Public Events Bond	C	\$1,500.00
	RESERVES AND OVALS - PASSIVE USE FUNCTIONS AND GATHERINGS		
	Car Shows, Swap Meets per Event	C	\$405.00
	Organised Socials Events per Occasion	C	\$135.00
	Wedding Ceremony and/or Photography	C	\$80.00
	Wedding Reception	C	\$130.00
Y	Personal Trainer Annual Fee (Check Policy)	C	\$100.00 per reserve
	<p><i>*Commercial is defined as organisation or activity with main objective to make a profit.</i></p> <p><i>*Community Group fund raising events are not deemed to be commercial.</i></p>		

LIBRARY SERVICES			
New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Laminating		
	A3	C	\$3.30
	A4	C	\$1.65
	Business card size	C	\$1.10
	Photocopying		
	Black & White A3	C	\$0.40
	Black & White A4	C	\$0.20
	Colour Photocopying - A3	C	\$2.00
	Colour Photocopying - A4	C	\$1.00
	Facsimile		
	(a) Sending Perth Metro Area - Up to 2 pages	C	\$3.85
	(b) Sending Perth Metro Area - additional page/s each	C	\$1.10
	(c) Sending Country WA - Up to 2 pages	C	\$5.50
	(d) Sending Country WA - additional page/s each	C	\$1.10
	(e) Sending Interstate - Up to 2 pages	C	\$6.60
	(f) Sending Interstate - additional page/s each	C	\$2.20
	(g) Sending Overseas - Up to 2 pages	C	\$8.80
	(h) Sending Overseas - additional page/s each	C	\$2.20
	(j) Receiving - Maximum 5 pages	C	\$2.20
	(k) Receiving - Each additional page	C	\$0.55
	ADMINISTRATIVE CHARGES		
	Local Studies Collection		
	Digitised Computer Images	C	\$1.10
	Photographic Image - Multiple/Commercial Use	C	As per policy varies
	Photographic Image - Single/Private Use	C	\$9.90
	Lost and Damaged Items		
	Administration Fees - Per Invoice	C	\$5.50
	Replace lost library card	C	\$2.20
	Town owned collection - Books CD's etc	C	At Replacement Cost as per Library Catalogue
	Item for Sale		
	Merchandise		
	Library Bags - Red	C	Library Bags- Recyclable; \$1.10
	History Book – Bassendean Social History (Jennie Carter)	C	SOLD OUT
	*New Town of Bassendean - Political History (*Fees to be advised on issue)	C	TBA

LIBRARY SERVICES

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Use of Equipment		
	Binding		
	Cover	C	\$1.10
	Spiral - each	C	\$1.65
	Spiral Bind per kit	C	\$4.40
	Computer Services		
	Cost of disk	C	No longer offered for sale
	Wi-Fi Access - per half hour	C	Wi-Fi Access - please remove, as we no longer charge for it
	Internet/Word Processing download - per page	C	\$0.20

YOUTH SERVICES

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	RYDE PROGRAM		
Y	90 Minutes Session	C	\$15.00
	RYDE PROGRAM COMMISSION		
Y	Per 90 Minutes Session	C	\$2.50

SENIORS AND DISABILITY SERVICES

		CHARGES	Fee 2017/18 GST Inclusive (If Applicable)
	<p>Home Care Packages (HCP) Home Care Packages provide an aged person who has complex care needs a coordinated care approach. This program is funded by the Department of Social Services and fees are in line with Consumer Directed Care Guidelines</p>	Fees	<p>Clients are required to pay what is in the contract they individually negotiated with their provider. The Government undertakes means testing to determine the overall amounts individuals pay to receive a Home Care Package including daily fees and means tested care fees. every individual will be different depending on their circumstances.</p>
	<p>Home And Community Care (HACC) Home and Community Care services provide assistance to frail aged seniors, younger people with disability and their carers to live at home. Without this support their capacity for independent living is at risk of premature or inappropriate admission to long term residential care. In line with the HACC Fees Policies 2013-2014</p>		<p>Determined by DOH HACC Program Fee Schedule as below.</p> <p>Fees Schedule unchanged from 13/14 as below</p>
		Service Fee Caps	<p>Determined by DOH HACC Program Fee Schedule as below.</p> <p>Fees Schedule unchanged from 13/14 as below</p>
	<p>SDS Private and Brokerage Services SDS now provides all its services: <ul style="list-style-type: none"> • Directly to clients on a fee for service basis (full cost recovery) • To other organisations under Brokerage arrangement (Full cost recovery) </p>	Fees	<p>Fees cannot be set or fixed. They are negotiated individually to maintain service flexibility and the persons changing needs based on circumstances balancing affordability and cost recovery.</p>
	Support Services		Fee 2017/18 GST Inclusive (If Applicable)
	<p>Domestic assistance Personal Care Respite Care Social Support Other Food Services (<i>meal preparation at home</i>)</p>		Unit cost

SENIORS AND DISABILITY SERVICES		
	Support Services	Fee 2017/18 GST Inclusive (If Applicable)
	Social support (group)	Unit cost per hour
	Centre based day care (Excludes transport & meal)	Unit cost per hour
	Home maintenance	Unit cost
	Meals delivered at home	\$7.00
	Transport	
	Centre based day care or group bus/vehicle transport	Unit Cost
	Up to 10 kms	Unit Cost
	11 kms to 30 kms	Unit Cost
	31 kms to 60 kms	Unit Cost
	61 kms to 99 kms	Unit Cost
	Hyde Retirement Village	
	Parking Bay	
	Parking Per fortnight	\$10.00
	Fortnightly Rental/Maintenance	
	Single Resident	\$210.00
	Fortnightly Rental/Maintenance	
	Couple	\$235.00
SENIORS AND DISABILITY SERVICES		
INGOING FEES		
	Ingoing Fee of \$60,000 with retention rates in accordance with the following - effective 1/7/2017. Agreements prior to 1/7/17 are in accordance with individual agreements	
Y	(i) On entry *	20% of Ingoing Fee
	(ii) First 12 Months	36% of Ingoing Fee
	(iii) One to Two Years	52% of Ingoing Fee
	(iv) Two to Three Years	68% of Ingoing Fee
	(v) Three to Four Years	84% of Ingoing Fee

	(vi) Over Four Years	100% of Ingoing Fee
	<p>* The amount to be deducted for new residents leasing a unit at Hyde Retirement village will impose a 20% deduction of the Ingoing fee to assist with the renovation of the unit.</p> <p>In the event the Resident is to leave prior to the next anniversary a Pro- Rata amount will be deducted from the remaining bond</p>	

ADMINISTRATIVE CHARGES

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	ADMINISTRATIVE CHARGES		
	Calculation of Interest Payable on Bond Refunds (% of Interest)	C	2% of Calculated Interest payable
	Direct Debit Set up	C	\$40.00
	Dishonoured/Returned Cheque/s	C	\$25.00
	Dishonoured/Returned Direct Debit plus Bank Charge	C	\$25.00
	Interest Charge for Accounts Outstanding for more than 60 days	S	11%
	Costs of Proceedings where Council has initiated legal action for the recovery of any unpaid rates, fees or service charges	C	Oncharge legal costs
	Freedom of Information		
	Application Fee	S	\$30.00
	Charge per hour - application processing time	S	\$30.00
	Photocopying - A3 - per page	S	\$2.00
	Photocopying - A4 - per page	S	\$0.50
	Photocopying		
Y	A4 - per page	C	\$0.50
Y	A3 - per page	C	\$2.00
Y	A2 or above - per page	C	\$4.00
	Property Enquiries		
	Issue of a Zoning Certificate	C	\$70.00
	Per ownership enquiry	C	\$15.00
	Per ownership enquiry (adjoining neighbour)	C	Free
	Rates Balance Outstanding enquiry (written)	C	\$45.00
	Reply to a Property Settlement Questionnaire	C	\$110.00
	Copy of Rates Notice	C	\$5.00

ADMINISTRATIVE CHARGES

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	ITEMS FOR SALE		
	Merchandise		
	Bassendean Number Plates	C	\$225.00
	Bassendean Single Number Plate	C	\$160.00

RATES LEVY			
New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	RATES LEVY		
	These Fees are subject to separate adoption by Council with the Budget.		
	Administrative Charges		
	Administration Fee for Special Arrangements	C	\$50.00
	Instalment Option Fee - Maxium	C	\$36.00
	Interest Charges		
	Interest Charge for Instalment	C	5.50%
	Late payment Interest Rate	C	10%
	Legal Costs		
	Costs of Proceedings where Council has initiated legal action	C	Oncharge legal costs

Development Services			
BUILDING SERVICES			
New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Copies of Council Documents		
	Building Plans Copying Fee (Incl Search Fee and A4 or A3 printing of up to 20 pages)	C	\$55.00
	Building Plans Viewing/Search Fee	C	\$22.00
	Building Statistics Monthly Report	C	\$22.00
	BUILDING SERVICES - APPLICATION FEES		
	Amended Building Fee		
	Amending an approval of any type listed in this schedule that has already been issued, including an application to extend the time during which a permit has effect	S	\$96.00
	Building Permit		
	Certified applications for a building permit – Class 1 or Class 10 or incidental structure	S	0.19% of the estimated value of the building work, but not less than \$96
	Uncertified applications for a building permit and a Certificate of Design Compliance – Class 1 or Class 10 or incidental structure	S	0.32% of the estimated value of the building work, but not less than \$96
	Application for a Certificate of Design Compliance without a permit - Class 1 or Class 10 or incidental structure	S	0.13% of the estimated value of the building work, but not less than \$96
	Certified applications for a building permit – Class 2 to 9 or incidental structure	S	0.09% of the estimated value of building work, but not less than \$96
	Uncertified applications for a building permit and a Certificate of Design Compliance – Class 2 to 9 or incidental structure	S	0.2% of the estimated value of the building work, but not less than \$96
	Application for a Certificate of Design Compliance without a permit - Class 2 to 9 or incidental structure	S	0.11% of the estimated value of the building work, but not less than \$96

Building Services			
New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Certificate of Building Compliance & Certificate of Construction Compliance		
	Application for a Certificate of Building Compliance or Certificate of Construction Compliance	S	0.2% of the estimated value of the building work, but not less than \$96 For works previously certified by the Town, 0.2% of the estimated value of the building work or \$120p/h, whichever is least.
	Occupancy Permit & Building Approval Certificates		
	Application for an occupancy permit or building approval certificate of any type listed in the Building Regulations, except where stated otherwise in this schedule	S	\$96.00
	Application for an occupancy permit for a building in respect of which unauthorised work has been done	S	0.18% of the estimated value of building work, but not less than \$96
	Strata Title Application Fee		
	Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision	S	\$10.60 for each strata unit covered by the application, but not less than \$105.80
	Demolition Permit		
	Application for a demolition permit – Class 1 or Class 10 or incidental structure	S	\$96.00
	Application for a demolition permit – Class 2 to 9	S	\$96 for each storey of the building
	Building Approval Certificate		
	Application for a building approval certificate for a building in respect of which unauthorised work has been done	S	0.38% of the estimated value of building work, but not less than \$96
	Hard Wired Smoke Alarm Exemption	S	\$176.30
	Application for Exemption from Building Standards	S	\$2,123
	Other Fees		
	Swimming Pool Inspection Fee	C	\$56.00

Building Services			
New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	FEES COLLECTED FOR EXTERNAL AGENCIES		
	Building Commission – Building Services Levy		
	Building Services Levy (Building & Demolition Permits)	S	\$61.65 if the value of the works is not more than \$45,000, otherwise at the rate of 0.137% of the value of the works
	Building Services Levy (Occupancy Permits & Building Approval Certificates) – Authorised Works	S	\$61.65
	Building Services Levy (Occupancy Permits & Building Approval Certificates) – Unauthorised Works	S	\$123.30 if the value of the unauthorised work is not more than \$45,000, otherwise at the rate of 0.274% of the current value of the work
	Building Construction Industry Training Fund Levy		
	Levy on Building Permits, Demolition Permits, Occupancy Permits and Building Approval Certificates	S	0.2% of the estimated value for works exceed \$20,000

DEVELOPMENT SERVICES

PLANNING SERVICES

New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Copies of Council Documents		
	Copies of Scheme Maps - per sheet	C	\$20.00
	Copies of Scheme Text	C	\$50.00
y	Specialised mapping requests		Based on actual cost estimates
	Development Bonds		
	Industrial or Commercial development	C	\$2,000 or 2% whichever is the greater
	Residential 2 Grouped/multiple dwellings or more per unit	C	\$500.00
	Driveway bond (in lieu of construction) subdivisions per m ²	C	\$ 100.00 per m ²
	Crossover bond (in lieu of construction) subdivisions per m ²	C	\$ 100.00 per m ²
	Planning Archive Search		
	Search Fee	C	\$ 50 00
	Plans and approval Copying Fee (Incl Search Fee and A4 or A3 printing of up to 20 pages)	C	\$100.00
	Pedestrian Access Way Closures administration and advertising charges	C	\$2,938.00
	Right of Way Closure administration and advertising charges	C	\$1,502.00
	Road Closure	C	\$2,907.00
	Scheme 4A Development Fees <i>*This figure is adjusted annually in accordance with an inflation factor consistent with the Perth Land Value Index*</i>		
	Unit Contribution Per Dwelling Unit	S	\$8,128.00
	<p>*The Planning & Development Regulations 2009 allows the Town to charge three times the schedule fee where a development has been commenced prior to submission of an application for approval. All classes of applications will be charged except home occupations.</p> <p>Additional costs and expenses payable by applicants The following costs and expenses, if incurred by the Town are payable by the applicant in addition to the fee shown within the fee schedule below:</p> <p>(a) costs and expenses of advertising the application and advertising matters related to the application</p> <p>(b) costs and expenses of any specific assessment such as an environment assessment, required in relation to the assessment</p> <p>(c) costs and expenses of consultation procedures required in relation to the application</p> <p>(d) costs and expenses of technical resources and equipment such as computer modelling, required in relation to the application</p> <p>(e) costs and expenses of specialist advice, such as advice in relation to heritage matters, required in relation to the application.</p>	S	The Town will provide a separate Invoice for these services in accordance with the Planning & Development Regulations 2009

PLANNING SERVICES

New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
Y	<p>NOTE: For Multiple Dwelling developments, the Town has specified a minimum value of development per dwelling as follows:</p> <p>1 Bedroom Dwellings - \$150,000 per dwelling; 2 Bedroom Dwellings - \$200,000 per dwelling; and 3 Bedroom Dwellings - \$250,000.</p> <p>(For example, the estimated value of development for a proposal incorporating 8 x 2 bedroom dwellings shall have a minimum estimated development cost of \$1.6 million)</p> <p>An application for development approval for multiple dwellings will not be accepted by the Town which incorporates an estimated value of development less than that specified above unless the application is accompanied by a report which has been prepared by a quantity surveyor who is registered with the Australian Institute of Quantity Surveyors which demonstrates to the satisfaction of the Town that the cost of undertaking the development will be less than that arrived at using the figures identified above. Any such report must detail the estimated cost of the completing all aspects of the development in their entirety.</p>	S	
	Determination of development application (other than for an extractive industry) where the estimated cost of the development is:		
	(a) not more than \$50,000	S	\$147.00
	(b) more than \$50,000 but not more than \$500,000	S	0.32% of the estimated cost of development
	(c) more than \$500,000 but not more than \$2.5 million	S	\$1,700 + 0.257% for every \$1 in excess of \$500,000
	(d) more than \$2.5 million but not more than \$5 million	S	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	S	\$12,633 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	S	\$34,196.00
	Determination of development application for an extractive industry		
	Application Fee	S	\$739.00
	Heritage places – concession		
	Council's policy on the restoration of Heritage Places allows a full or partial refund of Planning and Building Fees where a building is The extent of refund will be considered in conjunction with the assessment of the proposal and the refund will occur following determination of the application included on the State Register of Heritage Places or the Town of Bassendean's Municipal Inventory Planning and Building Fees will be refunded on such applications where the authenticity of the place is not compromised by the new works, in line with Council policy 5.5.3.		
	Determining and application to amend or cancel Development Approval	S	\$295.00

PLANNING SERVICES			
New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Development Assessment Panel (DAP) * Fees changed by DAP effective 01/07/2017		
	Not less than \$2 million and less than \$7million *	S	\$4,548.00
	Not less than \$7million and less than \$10million *	S	\$7,021.00
	Not less than \$10million and less than \$12.5million *	S	\$7,639.00
	Not less than \$12.5million and less than \$15million*	S	\$7,857.00
	Not less than \$15million and less than \$17.5million*	S	\$8,075.00
	Not less than \$17.5million and less than \$20million*	S	\$8,294.00
	\$20million or more*	S	\$8,511.00
	Amendment or cancelation of application *	S	\$196.00
	Strata Application Fee: form 24		
	Up to and including 5 lots	S	\$656 plus \$65.00 per lot
	6 lot up to 100 lots	S	\$981 plus \$43.50 per lot every lot in excess of 5 lots. Maximum fee \$5,113.50 \$981 plus \$43.50 per lot every lot in excess of 5 lots. Maximum fee \$5,113.50
	Administrative Charges		
	Issue of written planning advice	S	\$110.00
	Scheme Amendments and Structure Plans	S	Based on actual cost estimates
	Permits Under Local Laws		
	Bee Keeping Permit Fee per annum	S	\$50.00
	Outdoor Eating Facilities Permit per annum	S	\$50.00 plus \$40 per identification marker
	Trading in Public Places Permit Fee per annum	S	\$50.00 plus \$40 per identification marker
	Change of Use Application		
	Application for change of use or for change or continuation of a non-conforming use where development is not occurring.	S	\$295.00
Y	Bed and Breakfast		\$295.00
	Home Business Application		
	One off Fee	S	\$295.00
	Home Occupation Application		
	One off Fee	S	\$155.00

PLANNING SERVICES			
New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Provision of a Subdivision Clearance:		
	(a) up to 195 lots	S	\$73 per lot for the first 5 lots and then \$35 per lot
	(b) more than 195 lots	S	\$7,393.00
	Follow up inspections where all conditions have not been met per inspection	S	\$70.00
	Racing, Gaming and Liquor		
	Section 40 Certification	S	\$130.00

Development Services

ENVIRONMENTAL HEALTH

New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	PREVENTIVE SERVICES - ADMIN & INSPECT		
	Health Administration Inspection		
	Lodging House Annual Registration	S	\$192.00
	Noise Reg 18 (6) (b) Non-complying Events Application Fee	S	\$1,000.00
	Offensive Trades - Fish Processing Establishment / shellfish & crustacean processing establishment	S	\$307.00
	Food Business Notification/Registration Fee	S	\$75.00
	Low Risk Food Business Surveillance Fee	S	\$107.00
	Medium Risk Food Business Surveillance Fee	S	\$220.00
	High Risk Food Business Surveillance Fee	S	\$415.00
	High Risk Food Business (Regulatory audited) Surveillance Fee	S	\$55.00
	Food Analysis Results / Water sampling results	C	\$55.00
	Residential/Garaged Food Business Surveillance	C	\$107.00
	Food Premises Fit-out or Alteration - Includes food business notification (high and medium risk premises)	C	\$159.00
	Hairdressing and/or Skin Penetration Establishment – application and fit-out	C	\$58.00
	Health Enquiries - Written report to settlement agency >7days before settlement	C	\$58.00
	Health Enquiries – Written report to settlement agency <7days before settlement	C	\$74.00
	Late payment of licenses / registration fees	C	\$55.00
	Consultation/inspection upon request (per hour)	C	\$85.00
	Consultation/inspection upon request (after hours)	C	\$144.00

Development Services

ENVIRONMENTAL HEALTH

New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Racing, Gaming and Liquor		
	Section 39 Certification	S	\$130.00
	Section 55 (community/charitable organisation)	C	No Charge
	Section 55 (Commercial)	S	\$130.00
	Public Building Approvals		
	No admission fee and low or medium risk event	C	No Charge
	Low Risk Public Event	C	No Charge
	Medium Risk Public Event	C	\$260.00
	High Risk Public Event	C	\$832.00
	Disposal of effluent and liquid waste (septics, ATU's & Greywater Systems)		
	Application for the Approval of an apparatus	S	\$120.00
	Inspection and Issuing of a "Permit to Use an Apparatus"	S	\$120.00
	TRADING IN THOROUGHFARE AND PUBLIC PLACES		
	Stallholders & Traders Permit		
	Temporary Food Business Application & Short Term Trading	C	\$110.00
	Trading weekends & public holidays only	C	\$397.00
	Trading per Year	C	\$530.00
	Old Perth Road Markets/Twilight Markets	C	\$110.00
	Community, Charitable & Sporting Groups (Fund Raising)	C	No Charge

¹ Fees subject to change. These Fees are prescribed by the State Department of Health, Western Australia and not Local Government Authorities.

Economic Development

New Fee		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
Y	Old Perth Road Markets Stall Fee (Morning Mkts)	C`	\$40.00
Y	Old Perth Road Markets Discounted Stall Fee (Morning Mkts Only)	C`	\$35.00
Y	Old Perth Road Markets Stall Fee (Twilight Mkts)	C`	\$50.00
Y	Old Perth Road Markets Stall Fee Insurance	C`	\$ 15.00

RANGER SERVICES

New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	ANIMAL CONTROL		
	Dog Control - Registration		
	Registration Fee - Sterilised 1 year	S	\$20.00
	Registration Fee - Sterilised 3 years	S	\$42.50
	Registration Fee – Sterilised Lifetime	S	\$100.00
	Registration Fee – Unsterilised 1 year	S	\$50.00
	Registration Fee - Unsterilised 3 years	S	\$120.00
	Registration Fee – Unsterilised Lifetime	S	\$250.00
	Registration Fees for new 1 year registrations are half price as of 31st May each calendar year	S	
	Dog Control		
	Dog - Impounding Fee	C	\$140.00
	Dog Maintenance Fee - per day	C	\$15.00
	Dog Surrender Fee - per dog	C	\$115.00
	Cat Control - Registration		
	Registration Fee - 1 year	S	\$20.00
	Registration Fee - 3 years	S	\$42.50
	Registration Fee - Life	S	\$100.00
	Cat Breeder - Application Fee per breeding cat	S	\$100.00
	Cat Breeder - Inspection Fee	C	\$55.00
	Cat Control		
	Cat Impounding Fee	C	\$120.00
	Cat Maintenance Fee – per day	C	\$15.00
	Cat Surrender Fee – per cat	C	\$75.00
	OTHER LAW, ORDER & PUBLIC SAFETY		
	Abandoned Vehicles		
	Vehicle Impounding & Administration Fee	C	\$85.00
	Vehicle Towing Fee	C	\$95.00
	Vehicle Reclaim Fee	C	\$50.00

RANGER SERVICES

New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Illegal Signs		
	Impounding Fee	C	\$70.00
	Shopping Trolleys		
	Impounding Fee	C	\$120.00

ASSET SERVICES

New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	PRIVATE WORKS *Only available for private works with Council operator		
	Administration Fee	C	20% of charge plus GST
	Elevated Work Platform*	C	\$102.00 per hour or \$628 per day plus GST plus admin fee of 20%
	Labour (per person)	C	\$66per hour plus GST plus admin fee of 20%
	Large Truck*	C	\$118 per hour or \$645 per day plus GST plus admin fee of 20%
	Loader (Backhoe or Front End)*	C	\$128per hour or \$738 per day plus GST plus admin fee of 20%
	Loader (Skid Steer)*	C	\$128 per hour or \$738 Per day plus GST plus admin fee of 20%
	Small/Medium Truck*	C	\$102 per hour or \$603 per day plus GST plus admin fee of 20%
	Sundry Plant*	C	\$89 per hour or \$571 per day plus GST plus admin fee of 20%
	Utility*	C	\$97 per hour or \$597 per day plus GST plus admin fee of 20%
	Woodchipper*	C	\$121 per hour or \$736per day plus GST plus admin fee of 20%
	Crossovers		
	Council Contribution (1per dwelling or industrial lot) \$25.00 per sq meter max \$565)	C	\$570.00
	Individual Estimate on application (min cost)	C	\$1,270.00
	Supervision/Inspection of Development	C	\$142.00
	Mulch Deliveries		
	Medium Truck (approx 5m3)	C	\$170.00
	Small Truck (approx 3m3)	C	\$132.00
	Security Bond/Deposit (refundable)		
	Kerb/Footpath/Verge Reinstatement	C	\$2290.00 or \$87/lm whichever is the greater
	Supervision/Inspection of Development (Compliance Officer – Non Refundable Fee)	C	\$142

ASSET SERVICES			
New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Street Tree Removal		
	Removal (per tree)*	C	At Cost plus 20% plus GST
	Stump Grinding (per tree)*	C	At Cost plus 20% plus GST
	*Note - Minimum combined charge \$200 plus streetscape contribution	C	
	Streetscape Contribution (per development) 2016-2017 Fees apply to: Purchase tree \$180 for 90-100 litre tree Planting tree \$65 labour, fertilise, tree stake Watering \$6.20 per occurrence Watering 1st yr (3x /wk x 52) = \$967.20 2nd year(2x /wk x 52)= \$644.80; 3rd yr (1x /wk x 52)= \$322.80 Total Establishment Costs \$2,179.80 est	C	\$2,221.00
	Amenity Tree Bond (\$ value each point)	C	Appraisal Value = tree volume x base value x life expectancy x form and vigour x location.
	Stormwater <i>*As per the "Local Planning Policy No. 14" titled On-Site Stormwater. General Notes and conditions Point number 5 and 7</i>		
	Stormwater Drainage Connection Security Deposit (<i>Refundable</i>)	C	\$995.00
	Stormwater Drainage Assessment to Connect to the Town's Drainage Network - Administration Fee (Non Refundable)	C	\$1,275.00
	Drainage Infrastructure Contribution Fee – Non Refundable (OCM – 7/05/15) <i>(in 2016-17 estimated 3.7% increase in drainage cost)</i> <i>The following calculation has been developed to ensure that a developer or user who connects to the Town's drainage network contributes to the cost of planned future infrastructure upgrade works throughout the district.</i> <i>Index FN = Future Cost estimated to upgrade drainage network FN = \$7,7780,000* (was \$7,500,000)</i> <i>UP = Estimate years to implement the drainage upgrade subject to Council service requirements UP= 20*</i> <i>AP = Average Res/Bus access the drainage each year AP= 80*</i> <i>TI = TOB input % to the cost of upgrade TI= 55%*</i> <i>RI = Resident/Business % to access drainage cost for drainage upgrade RI= 45%*</i> <i>Calculation= ((FN/UP)/AP)*RI \$2,109.38</i> Note : Asterisk (*) indicates variables that Council may adjust to meet level of service requirements	C	\$2,231.00

ASSET SERVICES

New fees		Authority to set Fee (S-Statute) (C-Council)	Fee 2017/18 GST Inclusive (If Applicable)
	Asset Services - Other		
	Waste		
	Additional Bin	C	\$190.00
	Waste Service Charge	C	\$360.00
	Waste Service Charge (Non- Rateable)	C	\$440.00
	Shared Bins Services for Multi Units	C	\$180.00
	Tip Voucher for Red Hill Waste Facility	C	\$60.00
	To obtain information regarding East Metropolitan Regional Council (EMRC) fees & charges relating to Cars/ Trailers, Special Waste and other charges; please refer to EMRC website at: www.emrc.org.au /Waste Services/ Red Hill Waste Management Facility/Fees & Charges .		