



Budget

2025-2026



TOWN *of*

EAST FREMANTLE

Growth Lifestyle Sustainability

Acknowledgement of Country

The Town of East Fremantle respectfully acknowledges the Whadjuk people of the Nyoongar Nation, the traditional owners and custodians of this land, and we pay our respects to Elders past and present. The Town of East Fremantle is committed to building a deeper level of understanding and respect for all Aboriginal and Torres Strait Islander peoples as we continue on our journey of reconciliation.



TOWN OF EAST FREMANTLE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995

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TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	10,044,192	9,541,836	9,537,944
Grants, subsidies and contributions		1,211,468	917,623	1,025,458
Fees and charges	17	1,808,373	1,679,354	1,535,567
Interest revenue	10(a)	220,569	403,906	173,265
Other revenue		268,480	392,000	92,900
		13,553,082	12,934,719	12,365,134
Expenses				
Employee costs		(5,687,040)	(5,483,737)	(5,352,443)
Materials and contracts		(4,914,916)	(5,302,071)	(4,071,168)
Utility charges		(452,443)	(504,213)	(304,213)
Depreciation	6	(2,298,486)	(2,231,542)	(2,231,542)
Finance costs	10(d)	(300,133)	(302,405)	(267,405)
Insurance		(317,614)	(299,636)	(267,536)
Other expenditure		(812,754)	(776,530)	(751,932)
		(14,783,386)	(14,900,134)	(13,246,239)
		(1,230,304)	(1,965,415)	(881,105)
Capital grants, subsidies and contributions		858,213	1,280,297	1,549,483
Profit on asset disposals	5	35,626	69,342	69,342
		893,839	1,349,639	1,618,825
Net result for the period		(336,465)	(615,776)	737,720
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(336,465)	(615,776)	737,720

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

TOWN OF EAST FREMANTLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		10,044,192	9,314,360	9,537,944
Grants, subsidies and contributions		1,211,468	1,319,070	1,025,457
Fees and charges		1,808,373	1,679,354	1,535,567
Interest revenue		220,569	403,906	173,265
Other revenue		268,480	392,000	92,900
		13,553,082	13,108,690	12,365,133
Payments				
Employee costs		(5,663,310)	(5,473,024)	(5,352,443)
Materials and contracts		(4,914,916)	(5,812,817)	(4,071,168)
Utility charges		(452,443)	(504,213)	(304,213)
Finance costs		(300,133)	(327,266)	(267,405)
Insurance paid		(317,614)	(299,636)	(267,536)
Other expenditure		(812,754)	(776,530)	(751,932)
		(12,461,170)	(13,193,486)	(11,014,696)
Net cash provided by (used in) operating activities	4	1,091,912	(84,796)	1,350,437
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,342,693)	(1,863,762)	(2,413,980)
Payments for construction of infrastructure	5(b)	(1,087,728)	(1,148,213)	(1,374,133)
Capital grants, subsidies and contributions		859,241	862,097	1,201,532
Proceeds from sale of property, plant and equipment	5(a)	75,000	143,000	108,000
Net cash (used in) investing activities		(1,496,180)	(2,006,878)	(2,478,581)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(157,911)	(150,564)	(150,564)
Payments for principal portion of lease liabilities	8	(54,261)	(52,049)	(52,049)
Net cash (used in) financing activities		(212,172)	(202,613)	(202,613)
Net (decrease) in cash held		(616,440)	(2,294,287)	(1,330,757)
Cash at beginning of year		2,983,979	5,278,266	5,590,315
Cash and cash equivalents at the end of the year	4	2,367,539	2,983,979	4,259,558

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

TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Other expenditure

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)	10,044,192	9,541,836	9,537,944
	1,211,468	917,623	1,025,458
17	1,808,373	1,679,354	1,535,567
10(a)	220,569	403,906	173,265
	268,480	392,000	92,900
5	35,626	69,342	69,342
	13,588,708	13,004,061	12,434,476
	(5,687,040)	(5,483,737)	(5,352,443)
	(4,914,916)	(5,302,071)	(4,071,168)
	(452,443)	(504,213)	(304,213)
6	(2,298,486)	(2,231,542)	(2,231,542)
10(d)	(300,133)	(302,405)	(267,405)
	(317,614)	(299,636)	(267,536)
	(812,754)	(776,530)	(751,932)
	(14,783,386)	(14,900,134)	(13,246,239)
3(c)	2,262,859	2,162,200	2,162,200
	1,068,181	266,127	1,350,437
	858,213	1,280,297	1,549,483
5(a)	75,000	143,000	108,000
	933,213	1,423,297	1,657,483
5(a)	(1,342,693)	(1,863,762)	(2,413,980)
5(b)	(1,087,728)	(1,148,213)	(1,374,133)
	(2,430,421)	(3,011,975)	(3,788,113)
	(1,497,208)	(1,588,678)	(2,130,630)
9(a)	1,328,527	461,127	1,166,309
	1,328,527	461,127	1,166,309
7(a)	(157,911)	(150,564)	(150,564)
8	(54,261)	(52,049)	(52,049)
9(a)	(98,749)	(367,847)	(374,890)
	(310,921)	(570,460)	(577,503)
	1,017,606	(109,333)	588,806
3	(588,579)	843,305	191,387
	1,068,181	266,127	1,350,437
	(1,497,208)	(1,588,678)	(2,130,630)
	1,017,606	(109,333)	588,806
3	0	(588,579)	0

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

**TOWN OF EAST FREMANTLE
FOR THE YEAR ENDED 30 JUNE 2026
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1 BASIS OF PREPARATION

The annual budget of the Town of East Fremantle which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Town to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

Comparative figures

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

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures

It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
 - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
 - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
 - Standards – Annual Improvements Volume 11

It is not expected these standards will have an impact on the annual budget.

Critical accounting estimates and judgements

The preparation of the annual 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.075417	2,968	105,561,080	7,961,100	33,517	7,994,617	7,554,084	7,551,492
Commercial	Gross rental valuation	0.127835	119	12,346,985	1,578,377		1,578,377	1,537,434	1,537,430
Total general rates			3,087	117,908,065	9,539,477	33,517	9,572,994	9,091,518	9,088,922
		Minimum							
		\$							
(ii) Minimum payment									
Residential	Gross rental valuation	1,360.00	336	4,977,190	456,960	0	456,960	436,752	435,456
Commercial	Gross rental valuation	2,034.00	7	79,940	14,238	0	14,238	13,566	13,566
Total minimum payments			343	5,057,130	471,198	0	471,198	450,318	449,022
Total general rates and minimum payments			3,430	122,965,195	10,010,675	33,517	10,044,192	9,541,836	9,537,944
Discounts (Refer note 2(g))					0	0	0	0	0
Concessions (Refer note 2(g))					0	0	0	0	0
Total rates					10,010,675	33,517	10,044,192	9,541,836	9,537,944

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (U)

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.
The Rate Notice issue date is expected to be 28 July 2025

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	1/09/2025	0	0.0%	11.0%
Option two				
First instalment	1/09/2025	0	0.0%	11.0%
Second instalment	5/01/2026	18.70	5.5%	11.0%
Option three				
First instalment	1/09/2025	0	0.0%	11.0%
Second instalment	3/11/2025	18.70	5.5%	11.0%
Third instalment	5/01/2026	18.70	5.5%	11.0%
Fourth instalment	6/03/2026	18.70	5.5%	11.0%

	2025/26 Budget Revenue	2024-25 Actual Revenue	2024-25 Budget Revenue
	\$	\$	\$
Instalment plan admin charge revenue	44,238	42,639	42,639
Instalment plan interest earned	40,788	39,125	39,125
Unpaid rates and service charge interest earned	36,581	36,581	36,581
	121,607	118,345	118,345

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Town the following rate categories have been determined for the implementation of differential rating.

(i) Differential general rate

Description	Characteristics	Objects	Reasons
Residential GRV	This differential rate category imposes a general rate on land valued on a gross rental value basis, which is zoned, held or used for residential purposes and having improvements erected on it.	The object of this proposed rate is to apply a base differential general rate to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which all other GRV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make an equitable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Town.
Commercial GRV	This differential rate category imposes a rate on land valued on a gross rental value basis, which is zoned, held or used for commercial purposes and having improvements erected on it. This category also includes 'Sporting Clubs – Commercial'. They are the East Fremantle Lawn Tennis Club, Fremantle Rowing Club, East Fremantle Yacht Club and Swan Yacht Club. These clubs generate commercial revenue through food and beverage, as well as hire of facilities. The Town has tenure agreements in place with each of these organisations which entitles the Town to levy rates and service charges.	The object of this proposed rate is to apply a rate to commercial properties in order to raise additional revenue to offset the associated higher levels of services to properties in this category. The object of the differential rate category for Sporting Clubs – Commercial is to ensure that sporting clubs are contributing to the capital and maintenance expenses associated with the provision of dedicated infrastructure and facilities for the use of all community groups and sporting clubs.	The reason for this rate is to ensure additional funding for parking infrastructure, road maintenance and construction, drainage, streetscape, litter control, urban style guides and regulatory compliance.

(ii) Differential Minimum Payment

Residential GRV	This differential rate category imposes a general rate on land valued on a gross rental value basis, which is zoned, held or used for residential purposes.	The object of this proposed rate is to apply a base minimum payment to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which all other GRV rated properties are assessed.	The minimum payment has been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.
Commercial GRV	This differential rate category imposes a rate on land valued on a gross rental value basis, which is zoned, held or used for commercial purposes.	The object of this proposed rate is to apply a minimum payment to commercial properties in order to raise additional revenue to offset the associated higher levels of services to properties in this category.	The minimum payment has been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

(d) Variation in Adopted Differential Rates to Local Public Notice

Council adopted the rates and minimum payments previously set out in the local public notice giving notice of the intention to charge differential rates.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Town did not raise service charges for the year ended 30th June 2026.

(g) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30th June 2026.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	2,367,539	2,983,979	4,259,558
	774,141	774,141	252,401
	177,665	177,665	52,099
	3,319,345	3,935,785	4,564,058
	(1,074,631)	(1,074,631)	(1,854,815)
	(2,142)	(2,142)	(71,910)
8	(45,114)	(45,114)	(52,049)
7	(165,617)	(157,911)	(157,911)
	(814,756)	(791,025)	(675,173)
	(40,825)	(39,797)	(43,530)
	(2,143,085)	(2,110,620)	(2,855,388)
	1,176,260	1,825,165	1,708,670
3(b)	(1,176,260)	(2,413,744)	(1,708,670)
	0	(588,579)	0

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
- Current portion of borrowings
- Current portion of lease liabilities

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
9	(1,386,991)	(2,616,769)	(1,918,630)
	165,617	157,911	157,911
	45,114	45,114	52,049
	(1,176,260)	(2,413,744)	(1,708,670)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(35,626)	(69,342)	(69,342)
6	2,298,486	2,231,542	2,231,542
	2,262,859	2,162,200	2,162,200

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town's operational cycle. In the case of liabilities where the Town 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 or non-current based on the Town's intentions to release for sale.

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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town recognises revenue for the prepaid rates that have not been refunded.

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.

SUPERANNUATION

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

INVENTORY - 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.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Town's intentions to release for sale.

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.

CONTRACT LIABILITIES

Contract liabilities represent the Town's obligation to transfer goods or services to a customer for which the Town has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Town measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Town applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Town has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Town'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'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 determination of the net current asset position.

The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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 EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. 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:

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 2,367,539	\$ 2,983,979	\$ 4,259,558
Total cash and cash equivalents		2,367,539	2,983,979	4,259,558
Held as				
- Unrestricted cash and cash equivalents		980,548	367,210	2,340,928
- Restricted cash and cash equivalents		1,386,991	2,616,769	1,918,630
	3(a)	2,367,539	2,983,979	4,259,558
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,386,991	2,616,769	1,918,630
		1,386,991	2,616,769	1,918,630
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	1,386,991	2,616,769	1,918,630
		1,386,991	2,616,769	1,918,630
Reconciliation of net cash provided by operating activities to net result				
Net result		(336,465)	(615,776)	737,720
Depreciation	6	2,298,486	2,231,542	2,231,542
(Profit)/loss on sale of asset	5	(35,626)	(69,342)	(69,342)
(Increase)/decrease in receivables		0	173,971	0
(Increase)/decrease in other assets		0	53,595	0
Increase/(decrease) in payables		0	(602,606)	0
Increase/(decrease) in unspent capital grants		0	(338,200)	(347,951)
Increase/(decrease) in other provision		1,028	(80,000)	0
Increase/(decrease) in employee provisions		23,730	24,117	0
Capital grants, subsidies and contributions		(859,241)	(862,097)	(1,201,532)
Net cash from operating activities		1,091,912	(84,796)	1,350,437

MATERIAL ACCOUNTING POLICES

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Town classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	1,077,925	0	0	0	1,470,909	0	0	0	1,632,029	0	0	0
Furniture and equipment	10,000	0	0	0	61,000	0	0	0	182,951	0	0	0
Plant and equipment	254,768	39,374	75,000	35,626	331,853	73,659	143,000	69,342	599,000	38,658	108,000	69,342
Total	1,342,693	39,374	75,000	35,626	1,863,762	73,659	143,000	69,342	2,413,980	38,658	108,000	69,342
(b) Infrastructure												
Infrastructure - roads	360,000	0	0	0	483,733	0	0	0	483,733	0	0	0
Infrastructure - footpaths & Cycleways	224,580	0	0	0	330,480	0	0	0	325,400	0	0	0
Infrastructure - drainage	77,148	0	0	0	20,000	0	0	0	55,000	0	0	0
Infrastructure - parks and ovals	406,000	0	0	0	304,000	0	0	0	310,000	0	0	0
Other infrastructure Car Parks	20,000	0	0	0	10,000	0	0	0	200,000	0	0	0
Total	1,087,728	0	0	0	1,148,213	0	0	0	1,374,133	0	0	0
Total	2,430,421	39,374	75,000	35,626	3,011,975	73,659	143,000	69,342	3,788,113	38,658	108,000	69,342

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

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 EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths & Cycleways
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure Car Parks
Other infrastructure - Bus Shelters
Right of use - plant and equipment

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Other property and services

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
53,315	51,764	51,764
1,186,908	1,152,339	1,152,339
86,536	84,016	84,016
258,174	250,655	250,655
344,022	334,002	334,002
97,821	94,972	94,972
60,805	59,034	59,034
127,959	124,232	124,232
30,581	29,690	29,690
9,069	8,804	8,804
43,295	42,034	42,034
2,298,486	2,231,542	2,231,542
303,024	294,199	294,199
298	290	290
12,915	12,539	12,539
134,154	130,248	130,248
17,951	17,428	17,428
9,069	8,804	8,804
1,134,012	1,100,983	1,100,983
535,409	519,815	519,815
151,654	147,236	147,236
2,298,486	2,231,542	2,231,542

MATERIAL ACCOUNTING POLICIES

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.

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.

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

Asset Class	Useful life
Buildings	3 to 50 years
Furniture and equipment	2 to 20 years
Plant and equipment	2 to 20 years
Plant and equipment - Motor Vehicles - Light Fleet	4 to 10 years
Plant and equipment - Motor Vehicles - Heavy Fleet	5 to 10 years
Sealed roads, streets and carparks formation (subgrade)	not depreciated
Sealed pavement (roads/carparks)	85 to 100 years
Surface (roads/carparks)	30 to 35 years
Kerbing	60 years
Surface water channels (roads/carparks)	55 to 60 years
Footpaths	40 to 80 years
Bus Shelter	25 to 30 years
Drainage - Pit	80 years
Drainage - Pipe	80 years
Right-of-use (river seabed)	Based on the remaining lease

AMORTISATION

The depreciable amount of all intangible assets with a finite life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered zero and useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

Asset Class	Useful life
Parks and Ovals - minor structure polygon	10 to 70 years
Parks and Ovals - playground polygon	25 years
Parks and Ovals - amenities	20 to 25 years
Parks and Ovals - bin	15 to 20 years
Parks and Ovals - lighting	20 years
Parks and Ovals - playground point	15 to 25 years
Parks and Ovals - playground lines	40 to 70 years
Parks and Ovals - sign	15 to 40 years
Parks and Ovals - fence	25 to 70 years
Parks and Ovals - gate	15 to 40 years
Parks and Ovals - irrigation	30 to 35 years
Parks and Ovals - minor structure	20 to 25 years
Parks and Ovals - other improvements	20 to 25 years

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture																		0
EF Oval Precinct Redevelopment - Loan Guarantee Expenses							0	(32,125)					(33,264)				0	(33,264)
EF Oval Precinct Redeve	185	WATC	4.8%	4,576,802	0	(157,911)	4,418,891	(218,794)	4,727,366	0	(150,564)	4,576,802	(226,141)	4,727,366	0	(150,564)	4,576,802	(226,141)
				4,576,802	0	(157,911)	4,418,891	(250,919)	4,727,366	0	(150,564)	4,576,802	(259,405)	4,727,366	0	(150,564)	4,576,802	(259,405)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	1,000,000	1,000,000	1,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	1,020,000	1,020,000	1,020,000
Loan facilities			
Loan facilities in use at balance date	4,418,891	4,576,802	4,576,802

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2025	2025/26 Budgeted Increase/ (Decrease)	Amount as at 30th June 2026
			\$	\$	\$
CBA (3.01% at the time of establishment)	End of the year cashflow management. *	2020/21	1,000,000	0	1,000,000
			1,000,000	0	1,000,000

*The overdraft is expected to be accessed in early 2025/2026 to fund a forecast temporary cash flow shortfall.

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Town has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					1 July 2025	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
River Seabed (Mooring Pens)			2.6%	110	145,688		(54,261)	91,427	(8,000)	197,737	0	(52,049)	145,688	(8,000)	161,569		(52,049)	109,520	(8,000)
					145,688	0	(54,261)	91,427	(8,000)	197,737	0	(52,049)	145,688	(8,000)	161,569	0	(52,049)	109,520	(8,000)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Town assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Town uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Payment in lieu of parking plan reserve	201,385	0	0	201,385	137,010	64,375	0	201,385	137,010	0	0	137,010
	201,385	0	0	201,385	137,010	64,375	0	201,385	137,010	0	0	137,010
Restricted by council												
(b) Arts and Sculpture Reserve	195,664		(91,000)	104,664	195,664	0		195,664	195,664	0	(45,000)	150,664
(c) Waste Reserve	0	0	0	0	35,000	0	(35,000)	0	35,000	0	0	35,000
(d) Streetscape Reserve	0	0	0	0	75,000	0	(75,000)	0	75,000	0	(75,000)	0
(e) Drainage Reserve	0	0	0	0	133,293	0	(133,293)	0	133,293	0	(133,293)	0
(f) East Fremantle Oval Redevelopment Reserve	110,000	0	(110,000)	0	250,529	0	(140,529)	110,000	250,529	0	(250,529)	0
(g) Strategic Asset Management Reserve	94,275	0	(90,000)	4,275	0	166,275	(72,000)	94,275	0	166,275	0	166,275
(h) Sustainability and Environmental Reserve	575,750	98,749	(364,499)	310,000	438,553	137,197	0	575,750	438,553	137,197	(575,750)	0
(i) Town Planning Reserve	150,000		(150,000)	0	150,000	0	0	150,000	150,000	40,000	0	190,000
(j) Business Improvement Reserve	150,000	0	0	150,000	150,000	0	0	150,000	150,000	0	(70,000)	80,000
(k) Strategic Waste Reserve	326,684	0	(326,684)	0	326,684	0	0	326,684	326,684	0	0	326,684
(l) Plympton Parking Reserve	616,667	0	0	616,667	616,667	0	0	616,667	616,667	0	0	616,667
(m) Foreshore Management Plan	196,344	0	(196,344)	0	196,344	0	0	196,344	196,344	0	0	196,344
(n) Civic Building Reserve	0	0	0	0	5,305	0	(5,305)	0	5,305	31,418	(16,737)	19,986
	2,415,384	98,749	(1,328,527)	1,185,606	2,573,039	303,472	(461,127)	2,415,384	2,573,039	374,890	(1,166,309)	1,781,620
	2,616,769	98,749	(1,328,527)	1,386,991	2,710,049	367,847	(461,127)	2,616,769	2,710,049	374,890	(1,166,309)	1,918,630

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) Payment in lieu of parking plan reserve	Ongoing	To receive and apply funds for payments received in lieu of parking.
Restricted by council		
(b) Arts and Sculpture Reserve	Ongoing	To provide for the commissioning and purchase of public art works in accordance with the Town's Public Arts Strategy.
(c) Waste Reserve	Ongoing	To fund and support waste management services including but not limited to refuse collection, waste management initiatives and programs, infrastructure and buildings and legal expenses associated with waste management.
(d) Streetscape Reserve	Closed	To implement Streetscape initiatives including the redevelopment of George Street.
(e) Drainage Reserve	Closed	To fund drainage asset management requirements.
(f) East Fremantle Oval Redevelopment Reserve	Ongoing	To fund all costs associated with the redevelopment of the East Fremantle Oval precinct, including debt servicing costs. The reserve is also intended to be used to fund structural works (including capital replacement of lifts, electrical swithboards and air conditioning plant and equipment) in the EFOP in accordance with the Operator Agreement requirement.
(g) Strategic Asset Management Reserve	Ongoing	To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.
(h) Sustainability and Environmental Reserve	Ongoing	To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.
(i) Town Planning Reserve	Ongoing	To fund planning and building works associated with the protection and amenity of the built environment.
(j) Business Improvement Reserve	Ongoing	To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
(k) Strategic Waste Reserve	Ongoing	To fund strategic waste initiatives including any costs associated with participation in the regional local government.
(l) Plympton Parking Reserve	Ongoing	To fund parking management initiatives within the Plympton precinct.
(m) Foreshore Management Plan	Ongoing	To fund all costs associated with the implementation of the Foreshore Management Plan.
(n) Civic Building Reserve	Ongoing	To receive the net income from the Old Police Station for building maintenance and renewal purposes against the civic precinct.

(c) Reserve Accounts - Change in Use

The Town has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2025/26 Budget amount to be used	2025/26 Budget amount change of purpose
				\$	\$
Strategic Waste Reserve	To be closed in July 2025	Reserve balance to be paid into Municipal fund	Council resolves to utilise reserve funds to fund the trailing deficit from 2024-25 financial year	326,684	326,684
				326,684	326,684

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Reserve accounts
Other funds
Other interest revenue

(b) Other revenue

'Reimbursements and recoveries

(c) The net result includes as expenses

Auditors remuneration

Audit services

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))
Interest on lease liabilities (refer Note 8)
Other finance costs

(e) Write offs

General rate
Fees and charges

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
0	0	57,559
140,000	325,000	40,000
80,569	78,906	75,706
220,569	403,906	173,265
268,480	392,000	92,900
268,480	392,000	92,900
61,004	73,000	59,227
61,004	73,000	59,227
250,919	259,405	259,405
8,000	8,000	8,000
41,214	35,000	0
300,133	302,405	267,405
6,591	6,430	6,430
10,984	10,716	10,716
17,575	17,146	17,146

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

Mayer Oneill

Mayor's allowance
Meeting attendance fees
Annual allowance for ICT expenses

Deputy Mayer's allowance
Meeting attendance fees
Annual allowance for ICT expenses

Cr. McPhail

Meeting attendance fees
Annual allowance for ICT expenses

Cr Collinson

Meeting attendance fees
Annual allowance for ICT expenses

Cr White

Meeting attendance fees
Annual allowance for ICT expenses

Cr Donovan

Meeting attendance fees
Annual allowance for ICT expenses

Cr Wilson

Meeting attendance fees
Annual allowance for ICT expenses

Cr Mayood

Meeting attendance fees
Annual allowance for ICT expenses

Cr Harrington

Meeting attendance fees
Annual allowance for ICT expenses

Total Council Member Remuneration

President's allowance
Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
41,388	39,988	39,988
28,385	27,425	27,425
3,500	3,500	3,500
73,273	70,913	70,913
10,347	9,997	9,997
18,835	17,711	17,711
3,500	3,500	3,500
32,682	31,208	31,208
18,835	17,711	17,711
3,500	3,500	3,500
22,335	21,211	21,211
18,835	17,711	17,711
3,500	3,500	3,500
22,335	21,211	21,211
18,835	17,711	17,711
3,500	3,500	3,500
22,335	21,211	21,211
18,835	17,711	17,711
3,500	3,500	3,500
22,335	21,211	21,211
18,835	17,711	17,711
3,500	3,500	3,500
22,335	21,211	21,211
18,835	17,711	17,711
3,500	3,500	3,500
22,335	21,211	21,211
18,835	17,711	17,711
3,500	3,500	3,500
22,335	21,211	21,211
262,300	250,598	250,598
41,388	39,988	39,988
10,347	9,997	9,997
179,065	169,113	169,113
31,500	31,500	31,500
262,300	250,598	250,598

**TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

12. MAJOR LAND TRANSACTIONS

(a) Details

The Town prepared and advertised a Business Plan proposing a Major Land Transaction in the 2020/21 financial year as per the requirements of section 3.59 of the *Local Government Act 1995*.

The ageing East Fremantle Oval infrastructure has been replaced with an Integrated Community Sport and Leisure Facility (East Fremantle Community Park) and associated precinct.

The project was completed in May 2024. Further details on this facility is provided in Note 13

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

(a) Details

The Town prepared and advertised a Business Plan in June 2023 proposing a Major Trading Undertaking in the 2023/24 financial year per requirements of section 3.59 of the *Local Government Act 1995*.

The ageing East Fremantle Oval infrastructure has been replaced with an Integrated Community Sport and Leisure Facility and associated precinct.

A key element to the long term success will be the partnerships that the Operator forms with the key precinct partners being the East Fremantle Football Club, East Fremantle Bowls Club and East Fremantle Croquet Club. Operator responsibilities will include but not limited to:

- Pre-opening Services
- Precinct Operation Services
- Facility Management Services
- Asset Management Services
- Performance Monitoring and Reporting

The Town has entered into an Operator Agreement and Lease with the appointed Operator, which is a 5+5 year agreement. The Lease terminates automatically on termination of the Operator Agreement. The Operator is responsible for entering into sub-leases and licences with the incumbent sporting clubs and community groups.

All operating precinct expenses are the responsibility of the Operator. The Operator is required to submit an Annual Business Plan including an Operating Budget for approval. Facilities will include a health club, a bar and function area and cafe. The Operator will receive a Management Fee (including recovery of corporate overheads) equivalent to 6% of Operating Revenue.

The facility is complete and has been open for public since May 2024.

(b) Expected Cashflows

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Precinct Revenue	5,476,079	4,416,959	4,274,509
	5,476,079	4,416,959	4,274,509
Expenditure			
Management Fee - Belgravia Leisure	109,524	0	0
Corporate Overhead - Belgravia Leisure	230,000	0	0
Precinct Expenses	5,504,446	5,736,959	4,457,790
	5,843,970	5,736,959	4,457,790
NET RESULT (Operating Subsidy)	(367,891)	(1,320,000)	(183,281)

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
	0	0	0	0
	0	0	0	0

15. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

15. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates - general rates	General rates	Over time	Payment dates adopted by council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligation	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment of the licence, registration or approval
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Fees and charges - waste management collections	Kerbside collection service	Over time	Payment dates adopted by council during year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Fees and charges - property hire	Use of halls and facilities	Single point in time	In full in	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction	On entry or at conclusion of hire
Fees and charges for other goods and services	Reinstatements and private works	Single point in time	Payment in full advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	Adopted by council through local law	When taxable event occurs	Not applicable	When fine notice is issued
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed
Fees & Charges Mooring Pen Fees	Leasing Mooring Pen	Single point in time	Payment in full advance	Contract	Adopted by Council annually	Based on of entry to	Returns repayment of transaction on cancellation	On entry or at conclusion of hire
Fees & Charges - Property Leases	Leasing of Commercial or Residential Properties	Single point in time	Payment in full advance	Contract	Adopted by Council annually	Based on of entry to	Returns repayment of transaction on	On entry or at conclusion of hire

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

16. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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.

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the allocation to services.

Law, order, public safety

To provide services to ensure bushfire prevention, animal control and community safety.

Health

To provide an operational framework for environmental and community health.

Education and welfare

To provide assistance to senior citizens welfare and home and community care.

Housing

To assist with housing for staff and the community.

Community amenities

To provide community amenities and other infrastructure as required by the community.

Recreation and culture

To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social well being and health and community.

Transport

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

Economic services

To help promote the Town and improve its economic wellbeing.

Other property and services

To monitor and control plant and depot operations, and to provide other property services not included elsewhere.

ACTIVITIES

Includes the activities of members of Council and the administrative support available assisting elected members and ratepayers on matters which do not concern specific council services but are strategic in nature.

Rating, general purpose government grants and interest revenue.

Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety including emergency services.

Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health services.

Provision and maintenance of home and community care programs including in home care, senior outings and respite.

Provision and maintenance of residential rental properties.

Rubbish collection, recycling and disposal, administration of Town Planning Schemes, heritage protection and townscapes, maintenance of urban stormwater drainage and protection of the environment.

The provision and maintenance of various community infrastructure including public halls, recreation grounds, sports pavillions, playgrounds, parks, gardens, beaches and the joint operation of the City of Fremantle Library.

Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning and lighting of streets.

The regulation and provision of tourism, area promotion activities and building control.

Private works operation, plant operating costs, depot operations and unclassified property functions.

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

16. PROGRAM INFORMATION (Continued)

Income excluding grants, subsidies and contributions

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

Operating grants, subsidies and contributions

General purpose funding

Community amenities
Recreation and culture
Transport

Capital grants, subsidies and contributions

Recreation and culture
Transport

Total Income

Expenses

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

Total expenses

Net result for the period

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
11,000	35,000	11,000
10,346,938	10,037,099	9,802,566
31,059	22,127	22,127
54,908	46,963	46,963
255,151	245,929	238,111
130,000	130,000	98,744
251,542	244,151	221,489
661,042	716,698	408,291
463,340	414,906	390,350
137,403	124,968	135,780
34,857	68,597	33,597
12,377,240	12,086,438	11,409,018
277,335	46,753	277,335
707,894	691,978	691,978
4,100	4,100	4,100
181,339	70,147	20,000
40,800	104,645	32,045
1,211,468	917,623	1,025,458
498,213	796,564	1,065,750
360,000	483,733	483,733
858,213	1,280,297	1,549,483
14,446,921	14,284,358	13,983,959
(2,200,517)	(1,848,522)	(1,763,126)
(362,052)	(338,397)	(338,397)
(322,976)	(336,315)	(336,315)
(306,385)	(253,567)	(253,567)
(1,340,500)	(1,280,962)	(1,315,926)
(76,598)	(79,136)	(79,136)
(3,198,806)	(2,533,448)	(2,662,732)
(3,728,547)	(4,976,748)	(3,392,988)
(2,873,848)	(2,877,820)	(2,795,673)
(184,076)	(180,122)	(180,122)
(189,080)	(195,097)	(128,257)
(14,783,386)	(14,900,134)	(13,246,239)
(336,465)	(615,776)	737,720

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

17. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	0	0	0
General purpose funding	82,178	91,357	91,357
Law, order, public safety	31,059	22,127	22,127
Health	54,908	46,963	46,963
Education and welfare	255,151	245,929	238,111
Housing	130,000	130,000	98,744
Community amenities	241,542	227,809	205,147
Recreation and culture	396,137	371,698	309,391
Transport	445,138	384,906	354,350
Economic services	137,404	124,968	135,780
Other property and services	34,857	33,597	33,597
	1,808,373	1,679,354	1,535,567

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

TOWN OF EAST FREMANTLE
BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

SUPPLEMENTARY INFORMATION

Grant Schedule

Capital Expenditure Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

TOWN OF EAST FREMANTLE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

Schedule of grant

Grant Provider		Purpose of Grant	Type	2025/26	
				Operating	Capital
				\$	\$
General Purpose Funding					
Grants Commission - General	WALGGC	Untied - General Purpose	Operating	191,670	
Grants Commission - Roads	WALGGC	Untied - Road	Operating	85,665	
Education and Welfare					
Home and Community Care Prog	State/Commonwealth Dep. Health	Commonwealth Home Support Programme	Operating - Tied	707,894	
Community Amenities					
Bus Shelter - Maintenance Assistance Scheme	Public Transport Authority	Bus Shelter Maintenance	Operating	4,100	
Recreation and Culture					
Fremantle Womens Soccer Club Refurb	State Government	Election Commitment - Flood Lighting Upgrade Wauhop Park	Non-operating		100,000
Riverwall Works	DBCA	Norm McKenzie Riverwall and Plaza Works	Operating - Tied	181,339	
Community Energy Fund	Fed. Dept. of Industry, Science and Resources	Solar and Battery Installation	Non-operating		398,213
Transport					
Regional Road Group - Cap	Main Roads	Road Renewal - Riverside Road	Non-operating		240,000
Roads to Recovery - Cap	C'wealth	Road Renewal - Riverside Road	Non-operating		120,000
Direct Grant	Main Roads	Direct Grant	Operating	28,000	
Street Lighting Subsidy	Main Roads	Street Lighting Subsidy	Operating	4,800	
Stirling Bridge Verge Maintenance	Main Roads	Stirling Highway Verge Maint. Agreement	Operating	8,000	
TOTALS				1,211,468	858,213
SUMMARY					
Operating	Operating Grants, Subsidies and Contributions			322,235	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions			889,233	0
Non-operating	Non-operating Grants, Subsidies and Contributions			0	858,213
TOTALS				1,211,468	858,213

Town of East Fremantle - Capital Works Schedule - 2025/26					Funding					
GL	Job	Asset Class	Description	25/26 Budget	Reserves	Description of Reserve	Grants	Funding Program	Proceeds from Sale of Assets	Municipal
1E052080	1E052080	Plant & Equipment	Ford Ranger Super CC XL TDCI Dieself Space Cab	33,006					15,000	18,006
1E128040	1E128040	Plant & Equipment	Toyota Hilux Dual Cab Ute	33,006					10,000	23,006
1E116920	1E116920	Plant & Equipment	Ford Ranger Double CC XL Dual Cab Ute TDC1	37,700					15,000	22,700
1E126130	1E126130	Plant & Equipment	Ford Ranger Single Cab Auto Diesel 4x2	33,006					10,000	23,006
E12642	E12642	Plant & Equipment	Isuzu Truck	98,050					21,000	77,050
		Plant & Equipment	Variable Message Board (disposal only - do not replace)	0					4,000	-4,000
E04635	J04636	Plant & Equipment	Upgrade of power to EV Charger - Dovenby House	20,000					0	20,000
			Total Plant & Equipment	254,768	0		0		75,000	179,768
E04606	E04606	Furniture & Equipment	General Allocation (Photocopier Corporate Services)	10,000						10,000
			Total Furniture & Equipment	10,000	0		0		0	10,000
E11715	J11748	Buildings	Town Hall, Depot and Dovenby House	796,425	364,499	Sustainability Reserve	398,213	Community Energy Fund		33,713
E11715	J11738	Buildings	East Fremantle Community Park - Miscellaneous Works	200,000	200,000	EFCP Redevelopment Reserve \$110k; Strategic Asset Man. Reserve \$90k				0
E11739		Buildings	Tricolore Windows Ballustrades	20,000						20,000
E14606	E14606	Buildings	Buildings - General	61,500						61,500
			Total Buildings	1,077,925	564,499		398,213		0	115,213
E12820	J12850	Infrastructure - Roads	Riverside Road (Swan Yacht club to Wayman reserve)	360,000			360,000	\$240,000 Regional Road Group \$120,000 - Roads to Recovery		0
			Total Infrastructure - Roads	360,000	0		360,000		0	0
			Infrastructure - Drainage							
E12823	J12834	Infrastructure - Drainage	Drainage - Various River Outlet Reduction and GPTS	27,148						27,148
E12823	J12835	Infrastructure - Drainage	down bank to river - Investigation and options	10,000						10,000
E12823	J12836	Infrastructure - Drainage	Camp Waller - Drainage upgrade from accessway	20,000						20,000
E12823	J12837	Infrastructure - Drainage	Boat Ramp - Upgrade existing pits and clean out sumps with weeds	20,000						20,000
			Total Infrastructure - Drainage	77,148	0	0	0	0	0	77,148
E11728	J11741	Infrastructure - Parks & Ovals	General Allocation	75,000						75,000
E11729	J11745	Infrastructure - Parks & Ovals	Drink Fountains	10,000						10,000
E11724	J12812	Infrastructure - Parks & Ovals	Flood-lighting Upgrade - Wauhop Park	100,000			100,000	Fremantle City Soccer Club		0
E11726	J11674	Infrastructure - Parks & Ovals	Bore pump test - Glasson Park	10,000						10,000
E11725	J11747	Infrastructure - Parks & Ovals	Ulrich Playground Replacement	120,000						120,000
E11729	J11742	Infrastructure - Parks & Ovals	Public Art Installation - East Fremantle Community Park	91,000	91,000	Public Arts Reserve				0
			Total Infrastructure - Parks & Ovals	406,000	91,000		100,000		0	215,000
E12609	E12609	Infrastructure - Car Parks	Carparks - General Allocation	20,000						20,000
			Total Infrastructure - Car Parks	20,000	0	0	0	0	0	20,000
			Infrastructure - Footpaths							
E12824	J12843	Infrastructure - Footpaths	Riverside Road (North side), adjacent to Wayman Reserve (do at same time as	45,000						45,000
E12824	J12844	Infrastructure - Footpaths	Preston Point Road - Between Pier St & Woodhouse St	70,000						70,000
E12824	J12844	Infrastructure - Footpaths	Preston Point Road (West side) - Between Bolton Street and Pier Street	109,580						109,580
			Total Infrastructure - Footpaths	224,580	0		0		0	224,580
			Total Capex	2,430,421	655,499	0	858,213	0	75,000	841,709

Proceeds from Sale of Assets

					2025/26				
Asset Number	Plant Number	Plate Number	Asset Description	Sub Program	25/26 Acquisition Cost	Net Book Value	Budget Proceeds	Budget Profit	Budget Loss
						\$			
Plant and Equipment									
1GQJ-387	P5009	PEMV271	Ford Ranger Super CC XL TDCI Dieself Space Cab (Rangers)	122	26,000	7,034	15,000	7,966	
1DTJ-953		PEMV236	Toyota Hilux Dual Cab Ute	103	21,000	0	10,000	10,000	
1GQD-688	P5008	PEMV270	Ford Ranger Double CC XL Dual Cab Ute TDC1	112	28,000	7,575	15,000	7,425	
1GDV-315	P4091	PEMV262	Ford Ranger Single Cab Auto Diesel 4x2	122	18,000	0	10,000	10,000	
1GKM 815	P5002	PEMV267	Isuzu NPR 75/190LWB Cab Chassis MKR190	122	60,000	20,764	21,000	236	
1TUQ-820	P5014	PE285	Variable Message Board	53	25,448	4,000	4,000	0	
					178,448	39,374	75,000	35,626	

COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
	Reserve Transfers			
002424	Transfer to Sustainability and Environmental Reserve GEN	830	T/F To Reserves Line Item Rnge	\$98,749
000347	Transfer from Art and Sculpture Reserve GEN	810	Transfers From Reserves L/Item	-\$91,000
002428	Transfer from East Fremantle Oval Redevelopment Reserve GEN	810	Transfers From Reserves L/Item	-\$110,000
002430	Transfer from Foreshore Management Plan Reserve GEN	810	Transfers From Reserves L/Item	-\$196,344
002431	Transfer from Sustainability and Environmental Reserve GEN	810	Transfers From Reserves L/Item	-\$364,499
002432	Transfer from Town Planning Reserve GEN	810	Transfers From Reserves L/Item	-\$150,000
000341	Transfer from Strategic Asset Management Reserve	810	Transfers From Reserves L/Item	-\$90,000
352	Transfer from Strategic Waste Reserve GEN	810	Transfers From Reserves L/Item	-\$326,684
	Total Reserve Transfers			-\$1,229,778
	Non Operating Income			
I11206	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Football Club	141	Grants & Subsidies - Capital	-\$100,000
I11210	Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Solar and Community Battery Project Funding	141	Grants & Subsidies - Capital	-\$398,213
I12096	Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRRG - Marmion Street	141	Grants & Subsidies - Capital	-\$240,000
I12097	Non-Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - Commonwealth - Grant - Roads To Recovery (AASB 1058)	141	Grants & Subsidies - Capital	-\$120,000
	Total Non-Operating Income			-\$858,213
	Other Financing Activities			
E11520	Loan Principal Repayment - Loan 185 East Fremantle Oval	435	Loan Principal Repayments	\$157,911
E11730	Lease Liabilities Principal Repayments - Seabed Lease	436	Lease Liabilities Principal Repayments	\$54,261
	Total Financing Activities			\$212,172
	Capital Expenditure			
1E052080	Ford Ranger Super CC XL TDCI Dieself Space Cab			\$33,006
1E128040	Toyota Hilux Dual Cab Ute			\$33,006
1E116920	Ford Ranger Double CC XL Dual Cab Ute TDC1			\$37,700
1E126130	Ford Ranger Single Cab Auto Diesel 4x2			\$33,006
E12642	Isuzu Truck			\$98,050
J04636	Upgrade of power to EV Charger - Dovenby House			\$20,000
E04606	General Allocation (Photocopier Corporate Services)			\$10,000
J11748	Solar and Battery Installation East Fremantle Community Park. Solar installation Town Hall, Depot and Dovenby House			\$796,425
J11738	East Fremantle Community Park - Miscellaneous Works			\$200,000
	Tricolore Windows Ballustrades			\$20,000
E14606	Buildings - General			\$61,500
J12850	Riverside Road (Swan Yacht club to Wayman reserve)			\$360,000
J12834	Drainage - Various River Outlet Reduction and GPTS			\$27,148
J12835	Preston Point Road - Pipe from PPR to river above carpark - Pipe upgrade running down bank to river - Investigation and options			\$10,000
J12836	Camp Waller - Drainage upgrade from accessway			\$20,000
J12837	Boat Ramp - Upgrade existing pits and clean out sumps with weeds			\$20,000
J11741	General Allocation			\$75,000
J11745	Drink Fountains			\$10,000
J12812	Flood-lighting Upgrade - Wauhop Park			\$100,000
J11674	Bore pump test - Glasson Park			\$10,000
J11747	Ulrich Playground Replacement			\$120,000
J11742	Public Art Installation - East Fremantle Community Park			\$91,000
E12609	Carparks - General Allocation			\$20,000
J12843	Riverside Road (North side), adjacent to Wayman Reserve (do at same time as road upgrade)			\$45,000
J12844	Preston Point Road - Between Pier St & Woodhouse St			\$70,000
J12844	Preston Point Road (West side) - Between Bolton Street and Pier Street			\$109,580
	Total Capital Expenditure			\$2,430,421
	Operating Expenditure			
000005	Materials and Contracts - Administration - Activity Based Costing Allocated	440	Activity Based Distribution	-\$3,358,189
001622	Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied	390	Other Expenses	\$37,691

COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
003000	Materials and Contracts - Rate Revenue - Activity Based Costing Allocated	440	Activity Based Distribution	\$205,857
003499	Materials and Contracts - Plant Operation Costs Allocated	330	Plant Operating Costs-Alloc	-\$270,179
003500	Materials and Contracts - Members Of Council - Activity Based Costing Allocated	440	Activity Based Distribution	\$1,191,821
004043	Non-Cash - Administration - Depreciation	609	Depreciation - Plant & Equipment	\$9,059
004043	Non-Cash - Administration - Depreciation	610	Depreciation - Buildings - Specialised	\$210,950
004043	Non-Cash - Administration - Depreciation	611	Depreciation - Buildings - Non Specialised	\$1,517
004043	Non-Cash - Administration - Depreciation	612	Depreciation - Furniture & Equipment	\$81,499
004060	Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary	611	Depreciation - Buildings - Non Specialised	\$31,826
004070	Non-Cash - Maternal & Infant Health - Depreciation	610	Depreciation - Buildings - Specialised	\$9,333
004070	Non-Cash - Maternal & Infant Health - Depreciation	611	Depreciation - Buildings - Non Specialised	\$3,582
004080	Non-Cash - Care Of Families & Children - Depreciation	609	Depreciation - Plant & Equipment	\$47,905
004080	Non-Cash - Care Of Families & Children - Depreciation	610	Depreciation - Buildings - Specialised	\$34,196
004080	Non-Cash - Care Of Families & Children - Depreciation	612	Depreciation - Furniture & Equipment	\$3,837
004083	Non-Cash - Other Welfare - Depreciation - Glyde In	611	Depreciation - Buildings - Non Specialised	\$16,391
004090	Non-Cash - Housing - Council Owned - Depreciation	610	Depreciation - Buildings - Specialised	\$17,951
004095	Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers	610	Depreciation - Buildings - Specialised	\$298
004109	Non-Cash - Other Community Amenities - Depreciation	604	Depreciation - Infrastructure - Bus Shelters	\$9,069
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	602	Depreciation - Infrastructure - Parks & Ovals	\$127,959
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	609	Depreciation - Plant & Equipment	\$65,312
004115	Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals	610	Depreciation - Buildings - Specialised	\$897,446
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	600	Depreciation - Infrastructure - Roads	\$344,022
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	601	Depreciation - Infrastructure - Drainage	\$60,805
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	603	Depreciation - Infrastructure - Footpaths &	\$97,821
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	605	Depreciation - Infrastructure - Car Parks	\$30,581
004121	Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads	609	Depreciation - Plant & Equipment	\$1,087
004130	Non-Cash - Parking Facilities - Depreciation	609	Depreciation - Plant & Equipment	\$1,093
004140	Non-Cash - Public Works Overheads - Depreciation	610	Depreciation - Buildings - Specialised	\$16,734
004140	Non-Cash - Public Works Overheads - Depreciation	612	Depreciation - Furniture & Equipment	\$1,201
004143	Non-Cash - Plant Operation Costs - Depreciation	609	Depreciation - Plant & Equipment	\$133,718
005000	Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated	440	Activity Based Distribution	\$120,559
007000	Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated	440	Activity Based Distribution	\$78,918
008500	Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated	440	Activity Based Distribution	\$319,028
010000	Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated	440	Activity Based Distribution	\$150,782
010100	Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated	440	Activity Based Distribution	\$130,634
010200	Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated	440	Activity Based Distribution	\$27,538
011100	Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated	440	Activity Based Distribution	\$135,671
012000	Materials and Contracts - Road Plant - Activity Based Costing Allocated	440	Activity Based Distribution	\$12,090
012500	Materials and Contracts - Parking Facilities - Activity Based Costing Allocated	440	Activity Based Distribution	\$79,925
013000	Materials and Contracts - Building Control - Activity Based Costing Allocated	440	Activity Based Distribution	\$91,679
014000	Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated	440	Activity Based Distribution	\$384,513
1620	Interest Expenses - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	380	Interest & Financial Costs	\$218,794
1623	Interest Guarantee - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan	380	Interest & Financial Costs	\$32,125
E03100	Materials and Contracts - Other General Purpose - Activity Based Costings Allocated	440	Activity Based Distribution	\$59,104
E03257	Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs	500	Services	\$10,000
E03258	Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates	500	Services	\$17,500
E03259	Other Expenditure - Rate Revenue - Rates - Write-Offs	390	Other Expenses	\$6,591
E04201	Employee Costs - Administration - Salaries & Wages	300	Salaries & Wages	\$1,792,105
E04202	Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives	500	Services	\$8,319
E04203	Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning	500	Services	\$190,000
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$265,886
E04205	Employee Costs - Administration - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$18,065
E04207	Insurance Expenses - Administration - General	365	Insurance	\$128,485
E04208	Works Costing - Maintenance - Buildings - Town Hall	300	Salaries & Wages	\$733
E04208	Works Costing - Maintenance - Buildings - Town Hall	320	Overhead Costs-Allocated	\$1,624
E04208	Works Costing - Maintenance - Buildings - Town Hall	500	Services	\$16,311
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	340	Services	\$4,880
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	500	Services	\$37,132
E04209	Works Costing - Maintenance - Buildings - Office Maintenance	360	Public Utilities	\$27,593
E04210	Materials and Contracts - Administration - Service Contracts - Staff Placement and Relocation Fees	500	Services	\$5,305

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E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	340	Materials Purchased-Direct	\$6,365
E04211	Materials and Contracts - Administration - Materials - Printing & Stationery	500	Services	\$8,319
E04213	Materials and contracts - Administration - Telephone and Internet	500	Services	\$39,597
E04215	Materials and Contracts - Administration - Advertising	500	Services	\$11,092
E04216	Employee Costs - Administration - Workers Compensation Insurance	366	Workers Comp	\$94,971
E04217	Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing	500	Services	\$6,655
E04221	Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses	500	Services	\$371,433
E04227	Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin	500	Services	\$64,223
E04230	Materials and Contracts - Administration - Postage and Freight	500	Services	\$22,183
E04232	Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs	390	Other Expenses	\$10,984
E04233	Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$30,502
E04235	Materials and Contracts - Administration - Service Contracts - Audit Fees	500	Services	\$61,004
E04237	Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses	500	Services	\$63,000
E04239	Materials and Contracts - Administration - Legal Expenses	500	Services	\$49,267
E04240	Materials and Contracts - Administration - Service Contracts - Attain Compliance Software	500	Services	\$13,500
E04243	Materials and Contracts - Administration - Materials - Staff Uniform	340	Materials Purchased-Direct	\$8,319
E04245	Employee Costs - Administration - Staff Training and Conferences	312	Staff Training	\$35,000
E04248	Materials and Contracts - Administration - Service Contracts - Organisational Development	500	Services	\$20,000
E04249	Materials and Contracts - Administration - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	\$5,000
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	340	Materials Purchased-Direct	\$1,631
E04250	Materials and Contracts - Administration - Service Contracts - Office Expenses	500	Services	\$8,699
E04251	Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates	500	Services	\$25,000
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	500	Services	\$15,000
E04252	Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses	390	Other Expenses	\$39,543
E04253	Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees	390	Other Expenses	\$179,065
E04254	Works Costing - Maintenance - Other - Election Expenses	500	Services	\$45,000
E04255	Other expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance	390	Other Expenses	\$10,347
E04256	Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance	390	Other Expenses	\$41,388
E04258	Materials and Contracts - Members Of Council - Receptions and Refreshments	500	Services	\$63,560
E04260	Interest Expenses - Administration - Laptop Finance Lease Repayment GEN	380	Interest & Financial Costs	\$41,214
E04262	Insurance Expenses - Members Of Council - General	365	Insurance	\$53,218
E04266	Materials and Contracts - Members of Council - Implementation of Communication and Engagement Strategy	500	Services	\$70,000
E04268	Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses	390	Other Expenses	\$31,500
E04270	Other Expenditure - Members Of Council - Contributions - Community Assistance Grants	370	Contributions,Donations,Grants	\$16,153
E05200	Materials and Contracts - Fire Prevention - Activity Based Costings Allocated	440	Activity Based Distribution	\$15,448
E05202	Other Expenditure - Fire Prevention - ESL on Council Owned Property	395	Government Fees (Statutory Fees & Taxes)	\$15,048
E05203	Employee Costs - Other Law Order & Public Safety - Salaries & Wages	300	Salaries & Wages	\$21,033
E05206	Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$918
E05207	Materials and Contracts - Other Law Order & Public Safety - Office Expenses	340	Materials Purchased-Direct	\$1,109
E05209	Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers	312	Staff Training	\$2,344
E05211	Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing	340	Materials Purchased-Direct	\$2,772
E05212	Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold	340	Materials Purchased-Direct	\$1,631
E05220	Materials and Contracts - Animal Control - Activity Based Costings Allocated	440	Activity Based Distribution	\$68,507
E05229	Materials and Contracts - Animal Control - Minor Expenditure	500	Services	\$554
E05230	Employee Costs - Animal Control - Salaries & Wages	300	Salaries & Wages	\$31,550
E05232	Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$1,834
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	340	Materials Purchased-Direct	\$27,729
E05233	Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses	500	Services	\$7,209
E05234	Materials and Contracts - Animal Control - Legal Expenses	500	Services	\$1,109
E05235	Materials and Contracts - Animal Control - Materials - Printing and Stationery	340	Materials Purchased-Direct	\$554
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	500	Services	\$543
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	360	Public Utilities	\$2,854
E06201	Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance	365	Insurance	\$2,359
E06203	Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP McKenzie	365	Insurance	\$1,447
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	500	Services	\$5,437
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	360	Public Utilities	\$1,142
E07201	Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)	365	Insurance	\$1,396
E07211	Employee Costs - Health Inspection & Admin - Salaries & Wages	300	Salaries & Wages	\$104,927
E07212	Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$3,699

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E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$14,952
E07215	Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$3,261
E07218	Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan	500	Services	\$5,545
E07220	Utility Charges - Health Inspection & Admin - Telephone Expenses	360	Public Utilities	\$0
E07221	Materials and Contracts - Health Inspection & Admin - Subscriptions	500	Services	\$11,670
E07222	Employee Costs - Health Inspection & Admin - Training and Conferences	312	Staff Training	\$2,344
E07223	Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses	500	Services	\$554
E07224	Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses	500	Services	\$2,218
E07225	Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold	340	Materials Purchased-Direct	\$1,109
E07227	Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management	500	Services	\$554
E07228	Materials and Contracts - Health Inspection & Admin - Service Contracts - Swimming Pool Inspection Fees	500	Services	\$55,745
E08200	Materials and Contracts - Other Welfare - Activity Based Costings Allocated	440	Activity Based Distribution	\$10,411
E08203	Other Expenditure - Members Of Council - Contributions - Donations - All Other	370	Contributions,Donations,Grants	\$30,000
E08205	Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council	370	Contributions,Donations,Grants	\$96,900
E08207	Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP	300	Salaries & Wages	\$583,165
E08208	Employee Costs - Care Of Families & Children - Superannuation - CHSP	310	Employment On Costs-Direct	\$77,552
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	311	Employment On Costs - Fbt	\$4,528
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	312	Staff Training	\$2,174
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	330	Plant Operating Costs-Alloc	\$45,011
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	340	Materials Purchased-Direct	\$16,444
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	500	Services	\$22,454
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	510	Volunteer Meals	\$6,896
E08210	Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp	360	Public Utilities	\$3,262
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	500	Services	\$5,150
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	360	Public Utilities	\$342
E08220	Works Costing - Maintenance - Buildings - Glyde-In Community Group	365	Insurance	\$1,064
E08234	Materials and Contracts - Care Of Families & Children - EF Community Centre Bldg - CHSP (Tricolore)	360	Public Utilities	\$1,142
E08234	Materials and Contracts - Care Of Families & Children - EF Community Centre Bldg - CHSP (Tricolore)	365	Insurance	\$3,621
E09200	Materials and Contracts - Housing Council Owned - Activity Based Costings Allocated	440	Activity Based Distribution	\$19,813
E09201	Works Costing - Maintenance - Buildings - Allen St Units	500	Services	\$30,000
E09201	Works Costing - Maintenance - Buildings - Allen St Units	360	Public Utilities	\$6,850
E09201	Works Costing - Maintenance - Buildings - Allen St Units	365	Insurance	\$1,983
E10100	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO	500	Services	\$188,035
E10101	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling	500	Services	\$72,816
E10102	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste	500	Services	\$86,273
E10103	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - Recycling	500	Services	\$3,110
E10104	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - General Waste	500	Services	\$26,414
E10106	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves	500	Services	\$23,038
E10107	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins	500	Services	\$4,311
E10108	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & East St (Bulk Service)	500	Services	\$22,503
E10109	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling)	500	Services	\$63,724
E10110	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste	500	Services	\$164,192
E10111	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo	500	Services	\$255,222
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO	340	Materials Purchased-Direct	\$4,000
E10201	Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO	500	Services	\$5,500
E10203	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees	500	Services	\$19,965
E10204	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste	500	Services	\$103,305
E10207	Materials and Contracts - Other Sanitation - Materials - Purchase Bins	340	Materials Purchased-Direct	\$27,186
E10208	Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)	500	Services	\$32,623
E10209	Employee Costs - Town Planning & Regional Development - Salaries & Wages	300	Salaries & Wages	\$772,015
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	300	Salaries & Wages	\$7,332
E10210	Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance	320	Overhead Costs-Allocated	\$28,592
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	310	Employment On Costs-Direct	\$115,794
E10211	Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT	311	Employment On Costs - Fbt	\$7,854
E10212	Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Facility	500	Services	\$113,516
E10213	Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$12,808
E10214	Materials and Contracts - Town Planning & Regional Development - Advertising	500	Services	\$5,545
E10215	Materials and Contracts - Town Planning & Regional Development - Consultation	500	Services	\$203,000

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E10217	Materials and Contracts - Town Planning & Regional Development - Legal Expenses	500	Services	\$10,609
E10218	Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences	500	Services	\$8,155
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	320	Overhead Costs-Allocated	\$1,301
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	500	Services	\$5,437
E10223	Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall	360	Public Utilities	\$2,854
E10224	Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building Plans	500	Services	\$12,000
E10226	Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events	500	Services	\$2,772
E10229	Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds	390	Other Expenses	\$1,098
E10235	Materials and Contracts - Other Community Amenities - Native Plant Subsidy	500	Services	\$6,365
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	312	Staff Training	\$6,983
E10240	Employee Costs - Town Planning & Regional Development - Training and Conferences	500	Services	\$2,281
E10243	Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail	500	Services	\$1,109
E10251	Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees	500	Services	\$1,508
E10252	Works Costing - Maintenance - Bus Shelters	500	Services	\$10,609
E10253	Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan	500	Services	\$11,092
E10258	Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee	500	Services	\$1,109
E10260	Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation	500	Services	\$1,109
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	500	Services	\$37,132
E10267	Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens	360	Public Utilities	\$10,276
E10644	Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Seawalls	500	Services	\$430,000
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	300	Salaries & Wages	\$12,098
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	320	Overhead Costs-Allocated	\$22,526
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	330	Plant Operating Costs-Alloc	\$4,781
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	340	Materials Purchased-Direct	\$1,087
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	500	Services	\$1,087
E11204	Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park	360	Public Utilities	\$7,421
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	300	Salaries & Wages	\$6,233
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	320	Overhead Costs-Allocated	\$8,339
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	340	Materials Purchased-Direct	\$543
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	500	Services	\$272
E11205	Works Costing - Maintenance - Parks & Ovals - J. Dolan Park	360	Public Utilities	\$1,027
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	300	Salaries & Wages	\$6,416
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	320	Overhead Costs-Allocated	\$14,403
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	330	Plant Operating Costs-Alloc	\$4,035
E11206	Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park	500	Services	\$272
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	300	Salaries & Wages	\$14,665
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	320	Overhead Costs-Allocated	\$21,552
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	330	Plant Operating Costs-Alloc	\$2,399
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	500	Services	\$10,874
E11207	Works Costing - Maintenance - Parks & Ovals - John Tonkin Park	360	Public Utilities	\$1,712
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	300	Salaries & Wages	\$5,133
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	320	Overhead Costs-Allocated	\$8,231
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	330	Plant Operating Costs-Alloc	\$2,399
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	500	Services	\$1,631
E11208	Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park	360	Public Utilities	\$1,142
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	300	Salaries & Wages	\$6,599
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	320	Overhead Costs-Allocated	\$9,855
E11209	Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve	500	Services	\$272
E11210	Works Costing - Maintenance - Buildings - Camp Waller	300	Salaries & Wages	\$733
E11210	Works Costing - Maintenance - Buildings - Camp Waller	320	Overhead Costs-Allocated	\$6,282
E11210	Works Costing - Maintenance - Buildings - Camp Waller	500	Services	\$2,175
E11210	Works Costing - Maintenance - Buildings - Camp Waller	365	Insurance	\$1,446
E11211	Works Costing - Maintenance - Buildings - Hurricanes	500	Services	\$272
E11211	Works Costing - Maintenance - Buildings - Hurricanes	360	Public Utilities	\$1,142
E11211	Works Costing - Maintenance - Buildings - Hurricanes	365	Insurance	\$930
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	300	Salaries & Wages	\$8,066
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	320	Overhead Costs-Allocated	\$15,268
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	500	Services	\$543
E11212	Works Costing - Maintenance - Buildings - East Fremantle Tennis Club	360	Public Utilities	\$856

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E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	360	Public Utilities	\$190,000
E11213	Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval	365	Insurance	\$61,480
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	300	Salaries & Wages	\$51,327
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	320	Overhead Costs-Allocated	\$84,042
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	330	Plant Operating Costs-Alloc	\$7,251
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	340	Materials Purchased-Direct	\$543
E11214	Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves	500	Services	\$21,218
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	300	Salaries & Wages	\$14,665
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	320	Overhead Costs-Allocated	\$40,000
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	330	Plant Operating Costs-Alloc	\$7,860
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	340	Materials Purchased-Direct	\$2,175
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	500	Services	\$60,000
E11215	Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval	360	Public Utilities	\$9,705
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	300	Salaries & Wages	\$14,665
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	320	Overhead Costs-Allocated	\$29,133
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	330	Plant Operating Costs-Alloc	\$6,231
E11216	Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve	500	Services	\$2,175
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	300	Salaries & Wages	\$13,565
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	320	Overhead Costs-Allocated	\$34,222
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	330	Plant Operating Costs-Alloc	\$8,807
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	340	Materials Purchased-Direct	\$543
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	500	Services	\$31,827
E11217	Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse	360	Public Utilities	\$9,134
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	300	Salaries & Wages	\$29,330
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	320	Overhead Costs-Allocated	\$60,000
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	330	Plant Operating Costs-Alloc	\$15,123
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	340	Materials Purchased-Direct	\$2,175
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	500	Services	\$10,874
E11219	Works Costing - Maintenance - Parks & Ovals - Wauhop Park	360	Public Utilities	\$17,126
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	300	Salaries & Wages	\$8,066
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	320	Overhead Costs-Allocated	\$11,589
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	330	Plant Operating Costs-Alloc	\$2,399
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	340	Materials Purchased-Direct	\$5,305
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	500	Services	\$1,087
E11222	Works Costing - Maintenance - Parks & Ovals - Gourley Park	360	Public Utilities	\$1,142
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	300	Salaries & Wages	\$3,666
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	320	Overhead Costs-Allocated	\$10,830
E11223	Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve	500	Services	\$543
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	300	Salaries & Wages	\$2,200
E11224	Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground	320	Overhead Costs-Allocated	\$8,013
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	300	Salaries & Wages	\$4,399
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	320	Overhead Costs-Allocated	\$9,422
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	500	Services	\$1,087
E11225	Works Costing - Maintenance - Parks & Ovals - Stratford Street Park	360	Public Utilities	\$856
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	300	Salaries & Wages	\$5,866
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	320	Overhead Costs-Allocated	\$11,076
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	330	Plant Operating Costs-Alloc	\$308
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	340	Materials Purchased-Direct	\$1,087
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	500	Services	\$1,087
E11226	Works Costing - Maintenance - Parks & Ovals - Ulrich Park	360	Public Utilities	\$856
E11227	Works Costing - Maintenance - Parks & Ovals - Locke Park	360	Public Utilities	\$3,995
E11228	Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)	500	Services	\$25,000
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	300	Salaries & Wages	\$550
E11229	Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park	320	Overhead Costs-Allocated	\$1,190
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	300	Salaries & Wages	\$1,100
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	320	Overhead Costs-Allocated	\$2,165
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	500	Services	\$543
E11232	Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden	360	Public Utilities	\$1,712
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	300	Salaries & Wages	\$5,499

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E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	320	Overhead Costs-Allocated	\$25,125
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	340	Materials Purchased-Direct	\$6,525
E11235	Works Costing - Maintenance - Parks & Ovals - Parks Equipment	500	Services	\$2,175
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	300	Salaries & Wages	\$7,332
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	320	Overhead Costs-Allocated	\$7,472
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	340	Materials Purchased-Direct	\$272
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	500	Services	\$2,175
E11241	Works Costing - Maintenance - Parks & Ovals - Lee Park	360	Public Utilities	\$799
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	300	Salaries & Wages	\$9,166
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	320	Overhead Costs-Allocated	\$13,748
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	330	Plant Operating Costs-Alloc	\$3,569
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	340	Materials Purchased-Direct	\$272
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	500	Services	\$3,262
E11242	Works Costing - Maintenance - Parks & Ovals - Glasson Park	360	Public Utilities	\$1,712
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	300	Salaries & Wages	\$1,466
E11243	Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge	320	Overhead Costs-Allocated	\$2,383
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	340	Materials Purchased-Direct	\$8,699
E11247	Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold	500	Services	\$2,175
E11249	Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service	370	Contributions,Donations,Grants	\$148,000
E11250	Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club	390	Other Expenses	\$3,769
E11251	Materials and Contracts - Other Recreation and Sport - East Fremantle Oval Precinct Operational Expenses	500		\$367,891
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	300	Salaries & Wages	\$1,466
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	320	Overhead Costs-Allocated	\$1,299
E11257	Works Costing - Maintenance - Parks & Ovals - George Booth Park	500	Services	\$272
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	320	Overhead Costs-Allocated	\$1,732
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	340	Materials Purchased-Direct	\$1,087
E11258	Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration	500	Services	\$1,087
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	300	Salaries & Wages	\$10,999
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	320	Overhead Costs-Allocated	\$14,945
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	330	Plant Operating Costs-Alloc	\$2,990
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	500	Services	\$2,718
E11259	Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park	360	Public Utilities	\$1,142
E11261	Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan	500	Services	\$15,000
E11262	Insurance Expense - Other Culture - Building Insurance - Community Facilities	365	Insurance	\$13,674
E11264	Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events	500	Services	\$16,311
E11268	Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets	613	Depreciation- Right-Of-Use-Assets	\$43,295
E11269	Interest Expenses - Swimming Areas/Beaches - Sea bed Lease	380	Interest & Financial Costs	\$8,000
E11270	Works Costing - Maintenance - Parks & Ovals - Niergarup Track	500	Services	\$21,748
E11272	Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance	500	Services	\$5,437
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	300	Salaries & Wages	\$1,100
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	320	Overhead Costs-Allocated	\$2,383
E11294	Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park	500	Services	\$543
E11297	Works Costing - Maintenance - Buildings - Dovenby House	340	Materials Purchased-Direct	\$543
E11297	Works Costing - Maintenance - Buildings - Dovenby House	500	Services	\$4,350
E11298	Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)	500	Services	\$8,699
E11300	Materials and Contracts - Other Culture - Activity Based Costings Allocated	440	Activity Based Distribution	\$24,515
E11310	Materials and Contracts - Swimming Areas & Beaches - Activity Based Costings Allocated	440	Activity Based Distribution	\$196,454
E12200	Materials and Contracts - Maint Streets Roads & Bridges - Activity Based Costings Allocated	440	Activity Based Distribution	\$23,844
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	300	Salaries & Wages	\$18,331
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	320	Overhead Costs-Allocated	\$70,000
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	340	Materials Purchased-Direct	\$10,874
E12215	Works Costing - Maintenance - Roads - Road & Street Maintenance	500	Services	\$50,000
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	300	Salaries & Wages	\$5,499
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	320	Overhead Costs-Allocated	\$12,671
E12230	Works Costing - Maintenance - Plant & Equipment - Works Equipment	340	Materials Purchased-Direct	\$4,350
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	300	Salaries & Wages	\$21,997
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	320	Overhead Costs-Allocated	\$54,258
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	330	Plant Operating Costs-Alloc	\$5,868
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	340	Materials Purchased-Direct	\$21,748

COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
E12231	Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways	500	Services	\$70,000
E12233	Utility Charges - Maint Streets Roads & Bridges - Street Lighting	360	Public Utilities	\$138,371
E12234	Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping	500	Services	\$54,371
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	300	Salaries & Wages	\$90,189
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	320	Overhead Costs-Allocated	\$200,000
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	330	Plant Operating Costs-Alloc	\$20,035
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	340	Materials Purchased-Direct	\$5,437
E12235	Works Costing - Maintenance - Roads - Verges Maintenance	500	Services	\$10,874
E12236	Works Costing - Maintenance - Roads - Street Cleaning	300	Salaries & Wages	\$124,651
E12236	Works Costing - Maintenance - Roads - Street Cleaning	320	Overhead Costs-Allocated	\$244,000
E12236	Works Costing - Maintenance - Roads - Street Cleaning	330	Plant Operating Costs-Alloc	\$6,545
E12237	Works Costing - Maintenance - Roads - Kerbing	300	Salaries & Wages	\$7,332
E12237	Works Costing - Maintenance - Roads - Kerbing	320	Overhead Costs-Allocated	\$1,190
E12237	Works Costing - Maintenance - Roads - Kerbing	500	Services	\$2,718
E12245	Works Costing - Maintenance - Roads - Street Trees	300	Salaries & Wages	\$62,326
E12245	Works Costing - Maintenance - Roads - Street Trees	320	Overhead Costs-Allocated	\$155,000
E12245	Works Costing - Maintenance - Roads - Street Trees	330	Plant Operating Costs-Alloc	\$6,736
E12245	Works Costing - Maintenance - Roads - Street Trees	500	Services	\$50,000
E12255	Works Costing - Maintenance - Roads - Tree Replacements	300	Salaries & Wages	\$16,498
E12255	Works Costing - Maintenance - Roads - Tree Replacements	320	Overhead Costs-Allocated	\$38,446
E12255	Works Costing - Maintenance - Roads - Tree Replacements	340	Materials Purchased-Direct	\$50,000
E12255	Works Costing - Maintenance - Roads - Tree Replacements	500	Services	\$5,437
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	300	Salaries & Wages	\$9,166
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	320	Overhead Costs-Allocated	\$19,927
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	330	Plant Operating Costs-Alloc	\$1,390
E12256	Works Costing - Maintenance - Roads - Street Tree Watering	500	Services	\$70,682
E12260	Works Costing - Maintenance - Roads - Crossovers	320	Overhead Costs-Allocated	\$758
E12260	Works Costing - Maintenance - Roads - Crossovers	500	Services	\$2,718
E12263	Works Costing - Maintenance - Drainage	300	Salaries & Wages	\$18,331
E12263	Works Costing - Maintenance - Drainage	320	Overhead Costs-Allocated	\$70,000
E12263	Works Costing - Maintenance - Drainage	330	Plant Operating Costs-Alloc	\$9,281
E12263	Works Costing - Maintenance - Drainage	340	Materials Purchased-Direct	\$2,175
E12263	Works Costing - Maintenance - Drainage	500	Services	\$19,029
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	300	Salaries & Wages	\$7,332
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	320	Overhead Costs-Allocated	\$16,245
E12269	Works Costing - Maintenance - Roads - Street Name Plates & Furniture	330	Plant Operating Costs-Alloc	\$3,223
E12303	Employee Costs - Parking Facilities - Salaries & Wages - Parking	300	Salaries & Wages	\$157,750
E12305	Employee Costs - Parking Facilities - Superannuation - Parking	310	Employment On Costs-Direct	\$31,033
E12309	Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)	330	Plant Operating Costs-Alloc	\$13,328
E12311	Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance	500	Services	\$14,853
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	300	Salaries & Wages	\$7,332
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	320	Overhead Costs-Allocated	\$34,006
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	330	Plant Operating Costs-Alloc	\$1,715
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	340	Materials Purchased-Direct	\$21,748
E12313	Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study	500	Services	\$43,497
E12315	Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs	390	Other Expenses	\$5,492
E12317	Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses	500	Services	\$272
E12320	Materials and Contracts - Parking Facilities - Sundry Expenses	500	Services	\$5,545
E13205	Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other	500	Services	\$21,000
E13206	Other Expenditure - Building Control - Building Services Levy	395	Government Fees (Statutory Fees & Taxes)	\$43,937
E13207	Other Expenditure - Building Control - BCITF Payments	395	Government Fees (Statutory Fees & Taxes)	\$27,460
E14201	Employee Costs - Public Works Overheads - Salaries & Wages - Supervision	300	Salaries & Wages	\$488,893
E14203	Employee Costs - Public Works Overheads - Superannuation	310	Employment On Costs-Direct	\$205,982
E14204	Materials and Contracts - Public Works Overheads - Consultation - Operations	500	Services	\$80,000
E14205	Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S	300	Salaries & Wages	\$162,269
E14207	Insurance Expenses - Public Works Overheads - General	365	Insurance	\$1,888
E14208	Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment	340	Materials Purchased-Direct	\$9,982
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	300	Salaries & Wages	\$14,665
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	312	Staff Training	\$9,311

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E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	320	Overhead Costs-Allocated	\$24,956
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	340	Materials Purchased-Direct	\$5,437
E14210	Works Costing - Maintenance - Other - Admin/Safety/Training	500	Services	\$3,262
E14242	Works Costing - Maintenance - Buildings - Depot	300	Salaries & Wages	\$5,499
E14242	Works Costing - Maintenance - Buildings - Depot	320	Overhead Costs-Allocated	\$12,016
E14242	Works Costing - Maintenance - Buildings - Depot	330	Plant Operating Costs-Alloc	\$5,590
E14242	Works Costing - Maintenance - Buildings - Depot	340	Materials Purchased-Direct	\$4,350
E14242	Works Costing - Maintenance - Buildings - Depot	500	Services	\$21,748
E14242	Works Costing - Maintenance - Buildings - Depot	360	Public Utilities	\$5,709
E14255	Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses	330	Plant Operating Costs-Alloc	\$30,709
E14290	Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works	320	Overhead Costs-Allocated	-\$1,477,133
E14302	Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs	500	Services	\$815
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	340	Materials Purchased-Direct	\$2,175
E14303	Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs	500	Services	\$38,060
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	311	Employment On Costs - Fbt	\$7,131
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	365	Insurance	\$25,363
E14304	Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs	395	Government Fees (Statutory Fees & Taxes)	\$8,787
E14305	Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs	340	Materials Purchased-Direct	\$54,371
E14400	Materials and Contracts - Unclassified Property - Activity Based Costings Allocated	440	Activity Based Distribution	\$11,082
E14423	Works Costing - Maintenance - Other - Recoverable Works	500	Services	\$2,175
E14424	Works Costing - Maintenance - Other - Graffiti Removal	300	Salaries & Wages	\$4,583
E14424	Works Costing - Maintenance - Other - Graffiti Removal	320	Overhead Costs-Allocated	\$10,289
E14424	Works Costing - Maintenance - Other - Graffiti Removal	340	Materials Purchased-Direct	\$543
E14424	Works Costing - Maintenance - Other - Graffiti Removal	500	Services	\$16,311
E14438	Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions	500	Services	\$10,874
E14444	Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects	370	Contributions,Donations,Grants	\$59,000
E14460	Works Costing - Maintenance - Buildings - General	320	Overhead Costs-Allocated	\$4,764
E14460	Works Costing - Maintenance - Buildings - General	340	Materials Purchased-Direct	\$272
E14460	Works Costing - Maintenance - Buildings - General	500	Services	\$16,311
E14460	Works Costing - Maintenance - Buildings - General	365	Insurance	\$17,772
E14462	Works Costing - Maintenance - Buildings - Old Police Station	500	Services	\$15,224
E14462	Works Costing - Maintenance - Buildings - Old Police Station	360	Public Utilities	\$571
E14462	Works Costing - Maintenance - Buildings - Old Police Station	365	Insurance	\$1,489
E14470	Employee Costs - Salaries & Wages - Gross Total Salaries and Wages	300	Salaries & Wages	\$4,781,866
E14493	Employee Costs - Salaries & Wages Allocated	300	Salaries & Wages	-\$4,781,866
	Total Operating Expenses			\$14,783,386
	Operating Income			
I03051	Rates - Rate Revenue - Interim Rates (AASB 1058)	100	Rates	-\$33,517
I03055	Rates - Rate Revenue - Rates Levied (AASB 1058)	100	Rates	-\$10,010,675
I03059	Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)	165	Fines & Penalties	-\$36,581
I03060	Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)	120	Fines & Penalties	-\$10,000
I03070	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)	140	Grants & Subsidies - Operating	-\$191,670
I03071	Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Roads (AASB 1058)	140	Grants & Subsidies - Operating	-\$85,665
I03080	Pensioner Deferred Rates - Interest	160	Interest On Investments	-\$3,200
I03188	Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments	160	Interest On Investments	-\$140,000
I03190	Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)	130	User Fees & Charges	-\$44,238
I03191	Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)	160	Interest On Investments	-\$40,788
I04085	Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)	130	User Fees & Charges	-\$27,940
I04088	Other Revenue - Administration - Reimbursements (AASB 1058)	170	Reimbursements	-\$10,000
I04089	Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)	180	Other Revenue	-\$1,000
I05083	Fees And Charges - Animal Control - Statutory - Charges - Fines And Penalty (AASB 15)	120	Fines & Penalties	-\$582
I05084	Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)	130	User Fees & Charges	-\$8,731
I05085	Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)	130	User Fees & Charges	-\$1,164
I05087	Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)	110	Permit	-\$20,000
I05089	Fees and Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties	120	Fines & Penalties	-\$582
I07081	Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)	130	User Fees & Charges	-\$3,492
I07082	Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)	130	User Fees & Charges	-\$2,909

COA	Description	IE	Inc/Exp Analysis	Original Budget 2025/26
I07083	Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual Food Assessment (AASB 15)	130	User Fees & Charges	-\$17,186
I07085	Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)	130	User Fees & Charges	-\$31,320
I08025	Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)	130	User Fees & Charges	-\$2,677
I08081	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)	130	User Fees & Charges	-\$146,935
I08083	Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)	130	User Fees & Charges	-\$34,238
I08086	Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)	130	User Fees & Charges	-\$62,165
I08088	Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15)	140	Grants & Subsidies - Operating	-\$707,894
I08094	Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)	130	User Fees & Charges	-\$7,781
I08205	Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)	130	User Fees & Charges	-\$1,356
I09081	Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)	130	User Fees & Charges	-\$130,000
I10075	Fees And Charges - Other Community Amenities - Discretionary - Hire of Community Facilities (AASB 15)	130	User Fees & Charges	-\$1,695
I10076	Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assistance Scheme (AASB 1058)	140	Grants & Subsidies - Operating	-\$4,100
I10080	Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)	130	User Fees & Charges	-\$28,845
I10081	Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)	130	User Fees & Charges	-\$94,216
I10082	Fees and Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)	130	User Fees & Charges	-\$4,218
I10083	Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)	130	User Fees & Charges	-\$564
I10084	Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)	130	User Fees & Charges	-\$13,563
I10085	Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)	130	User Fees & Charges	-\$1,164
I10088	Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)	130	User Fees & Charges	-\$90,000
I10089	Fees and Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Application Fees	130	User Fees & Charges	-\$6,985
I10176	Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)	130	User Fees & Charges	-\$291
I10180	Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)	130	User Fees & Charges	-\$197,250
I11161	Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)	130	User Fees & Charges	-\$65,555
I11162	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)	130	User Fees & Charges	-\$38,418
I11164	Fees and Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees	130	User Fees & Charges	-\$1,130
I11171	Other Revenue - Other Recreation & Sport - Reimbursements - Other Sporting (AASB 15)	170	Reimbursements	-\$251,480
I11175	Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)	130	User Fees & Charges	-\$44,238
I11177	Operating Grants, Subsidies And Contributions - Swimming Areas/Beaches - State - Swan River Trust Erosion Control Income Various	140	Grants & Subsidies - Operating	-\$181,339
I11182	Fees And Charges - Other Culture - Discretionary - East Fremantle Festival (AASB 1058)	130	User Fees & Charges	-\$17,638
I11190	Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)	130	User Fees & Charges	-\$5,820
I11191	Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)	130	User Fees & Charges	-\$5,651
I11192	Fees and Charges - Other Recreation & Culture - Discretionary - EF Junior Football Club	130	User Fees & Charges	-\$9,960
I11193	Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)	130	User Fees & Charges	-\$1,746
I11194	Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)	130	User Fees & Charges	-\$7,566
I11198	Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)	130	User Fees & Charges	-\$1,164
I11201	Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance	170	Reimbursements	-\$6,000
I12039	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 1058)	140	Grants & Subsidies - Operating	-\$28,000
I12040	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Maintenance Agreement	150	Contributions & Donations - Operating	-\$8,000
I12086	Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 1058)	140	Grants & Subsidies - Operating	-\$4,800
I12180	Fees And Charges - Parking Facilities - Statutory - Fines And Penalties - Parking (AASB 15)	120	Fines & Penalties	-\$180,000
I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	130	User Fees & Charges	-\$17,462
I12181	Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)	132	Simplepay - User Fees & Charges	-\$206,176
I12183	Fees And Charges - Parking Facilities - Statutory - Fines Enforcement Recovered (AASB 15)	120	Fines & Penalties	-\$41,500
I13181	Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)	110	Permit	-\$70,000
I13182	Fees And Charges - Building Control - Statutory - BCITF- Receipts (AASB 15)	130	User Fees & Charges	-\$16,224
I13184	Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)	130	User Fees & Charges	-\$43,264
I13185	Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)	130	User Fees & Charges	-\$5,820
I13188	Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)	110	Permit	-\$1,164
I13190	Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)	130	User Fees & Charges	-\$932
I14086	Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)	130	User Fees & Charges	-\$2,261
I14087	Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)	130	User Fees & Charges	-\$32,596
	Proceeds from Sales of Assets			-\$75,000
	Total Operating Income			-\$13,628,082

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
GENERAL PURPOSE FUNDING					
Rates					
	Rate Enquiry Fee	Per Written Enquiry	\$ 62.70	Exempt	\$ 62.70
	Orders & Requisitions	Per Application	\$ 79.30	Exempt	\$ 79.30
	Combined Enquiry	Per Application	\$ 127.90	Exempt	\$ 127.90
	Ownership enquiry	Per property	\$ 16.00	\$ 1.60	\$ 17.60
	Rates Instalment Fees (not including the first instalment)	Per instalment	\$ 18.70	Exempt	\$ 18.70
	Instalment Interest				5.50%
	Penalty Interest				11%
	Rates - Special Arrangements to Pay (Direct Debit setup)	Per Application	\$ 15.40	\$ 1.54	\$ 16.90
	Rates - Special Arrangements to Pay	Per Application	\$ 53.50	Exempt	\$ 53.50
	Rates - Special Arrangements to Pay (Financial Hardship)		\$ -	\$ -	\$ -
	- Administration Fee		\$ -	\$ -	\$ -
	- Penalty Interest		\$ -	\$ -	0%
GOVERNANCE					
General Administration					
	Sale of Electoral Rolls	Per Copy	\$ 81.70	Exempt	\$ 81.70
	Sale of Street listings	Per Copy	\$ 227.90	\$ 22.79	\$ 250.60
	Sale of History Books - Small but Strong	Each	\$ 31.40	\$ 3.14	\$ 34.50
	Sale of History Books - This is East Fremantle	Each	\$ 12.40	\$ 1.24	\$ 13.60
		Each	\$ 12.40	\$ 1.24	\$ 13.60
	Photocopying				
	- General Public - A4 Sheets (Colour)	Per Copy	\$ 0.91	\$ 0.09	\$ 1.00
	- General Public - A4 Sheets (Black & White)	Per Copy	\$ 0.46	\$ 0.05	\$ 0.50
	- General Public - A3 Sheets (Colour)	Per Copy	\$ 1.91	\$ 0.19	\$ 2.10
	- General Public - A3 Sheets (Black & White)	Per Copy	\$ 0.91	\$ 0.09	\$ 1.00
	- Community & Organisations - A4 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% Discount
	- Community & Organisations - A3 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% Discount
	Eligible community groups receive \$200 of in-kind photocopying per annum, calculated on the				
	above rates.				
	Freedom Of Information				
	- Application	Per Application	\$ 30.00	Exempt	\$ 30.00
	- FOI photocopying	Per Copy	\$ 0.20	Exempt	\$ 0.20
	- Staff Time (search & discovery of documents)	Per Hour	\$ 30.00	Exempt	\$ 30.00

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	Hire of Facilities				
	Hire of Meeting Rooms - Town Hall - Commercial	per hour	\$ 48.10	\$ 4.81	\$ 52.90
	Hire of Meeting Rooms - Town Hall - Not for Profit	per hour	\$ 24.10	\$ 2.41	\$ 26.50
Added FY25-26	Hire of Tricolore Rooms - Commercial	per hour	\$ 47.60	\$ 4.76	\$ 52.36
Added FY25-26	Hire of Tricolore Rooms - Not for Profit	per hour	\$ 23.80		
Added FY25-26	Hire of Tricolore Rooms - Neighbourhood-link and Probus group	Per Hour	Free of charge		
	Room Hire (Casual) - All Council Buildings (otherwise not listed)	Per Hour	\$ 48.10	\$ 4.81	\$ 52.90
	Room Bond (Casual) - Private & Community Groups		\$ 400.00	Exempt	\$ 400.00
Added FY25-26	Room Hire (Sumpton Green) - Contact Belgravia Leisure				
LAW, ORDER & PUBLIC SAFETY					
	Animal Care Facility - City of South Perth				
	Dog Impounding fees - Poundage - per day	Full recovery + 15%	\$ 38.00	Exempt	\$ 38.00
	Cat Impounding fees - Poundage - per day	Full recovery + 15%	\$ 27.00	Exempt	\$ 27.00
	Release of impounded dog	Full recovery + 15%	Cost + 15%		Cost + 15%
	Release of impounded cat	Full recovery + 15%	Cost + 15%		Cost + 15%
	Animal Disposal		\$ 55.00	Exempt	\$ 55.00
	Cat Haven				
	Surrender Fee		\$ 65.00	Exempt	\$ 65.00
	Dog Registration Fees				
	Unsterilised - 1 year		\$ 50.00	Exempt	\$ 50.00
	Unsterilised - 3 year		\$ 12.00	Exempt	\$ 12.00
	Unsterilised - Lifetime Registration		\$ 250.00	Exempt	\$ 250.00
	Sterilised - 1 year		\$ 20.00	Exempt	\$ 20.00
	Sterilised - 3 year		\$ 42.50	Exempt	\$ 42.50
	Sterilised - Lifetime Registration		\$ 100.00	Exempt	\$ 100.00
	* Dog owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Application to keep a third dog		\$ 160.40	\$ 16.04	\$ 176.40
	Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered		\$ 208.50	Exempt	\$ 208.50
	Euthanasia for a dog	Full recovery +15%	Cost + 15%	\$ -	Cost + 15%

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	Cat Registration Fees				
	Registration - 1 Year		\$ 20.00	Exempt	\$ 20.00
	Registration - 3 Years		\$ 42.50	Exempt	\$ 42.50
	Registration - Lifetime		\$ 100.00	Exempt	\$ 100.00
	Surrender fee per cat/kitten		\$ 65.00	\$ 6.50	\$ 71.50
	* Cat owned by pensioner - 50% of fee otherwise payable				
	** Effective 31 May each year - 50% of normal fee on 1 year licence				
	Annual application for approval or renewal of approval to breed cats (per cat)		\$ 100.00	Exempt	\$ 100.00
	Fire Break Clearing	Actual Cost + 25%	Cost + 25%		Cost + 25%
	Recovery of Impounded Vehicles/Goods				
	Vehicle Impounding Fee	Initial cost	\$ 280.40	\$ 28.04	\$ 308.40
	Vehicle disposal Fee	Full recovery +15%	cost + 15%	\$ -	cost + 15%
	Towage Fees	Full recovery +15%	cost + 15%	\$ -	cost + 15%
	Storage Fee - Motor Vehicle	per part or full day	\$ 44.80	\$ 4.48	\$ 49.20
	Storage Fee - Other Goods	per part or full day	\$ 44.80	\$ 4.48	\$ 49.20
HEALTH					
Health	Building Hire				
	EH Gray Centre Mid Wifery - Annual Building Hire		\$ -	\$ -	\$ -
	EH Gray Centre - Casual Hire Fee	Per Hour	\$ 48.10	\$ 4.81	\$ 52.90
	Application and Permits				
	Stall Holders permit application fee / renewal	Per Application	\$ 203.10	\$ 19.35	\$ 222.40
	Trading in Public Places - Application fee	Per Application	\$ 101.90	\$ 10.19	\$ 112.00
	Trading in Public Places - Per Day fee	Per day	\$ 61.60	\$ 6.16	\$ 67.70
	Outdoor Eating Area permit - Application fee	Per Application	\$ -	\$ -	\$ -
	Outdoor Eating Area permit - Annual fee	Per sq mtr	\$ 34.10	\$ 3.25	\$ 37.30
	Registration of new Lodging Houses	Per Application	\$ 330.00	\$ 33.00	\$ 363.00
	Renewal of registration of existing Lodging Houses	Per Application	\$ 364.80	\$ 36.48	\$ 401.20
	Skin Penetration Premises Application fee	Per Application	\$ 101.60	\$ 10.16	\$ 111.70
	Noise Management Plan Lodgement fee	Per Application	\$ 97.30	\$ 9.73	\$ 107.00
	Non-complying event application fee	Per Application	\$ 909.09	\$ 90.91	\$ 1,000.00
	Section 39 Certificate/inspection for licenced premises		\$ 146.10	\$ 14.61	\$ 160.70
	Septic Tank installation - Application	Per Application	\$ 118.00	Exempt	\$ 118.00
	Permit to use apparatus		\$ 118.00	Exempt	\$ 118.00
	Greywater system installation - Application	Per Application	Fee Waiver	Exempt	Fee Waiver
	Permit to use apparatus - Greywater system		Fee Waiver	Exempt	Fee Waiver

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	Reissue of certificate, registration, licence or approval (not otherwise listed)		\$ 31.90	\$ 3.19	\$ 35.00
	Food Business				
	Notification Fee		\$ 90.91	\$ 9.09	\$ 100.00
	Annual Assessment:				
	High		\$ 382.80	\$ 38.28	\$ 421.00
	Medium		\$ 253.60	\$ 25.36	\$ 278.90
	Low		\$ 114.30	\$ 11.43	\$ 125.70
	Inspection Fee e.g. settlement inspection		\$ 90.91	\$ 9.09	\$ 100.00
	Reinspection fee for non-compliant premises		\$ 160.40	\$ 16.04	\$ 176.40
	Temporary Food Business - Event Based (eg festivals, miscellaneous)	Daily fee	\$ 53.40	\$ 5.34	\$ 58.70
	Annual Temporary Food Permit		\$ 136.36	\$ 13.64	\$ 149.90
	Aquatic Facilities				
	Annual Sampling Fee		\$ 227.27	\$ 22.73	\$ 250.00
	Re-sampling for non-compliant results		\$ 53.50	\$ 5.35	\$ 58.80
	Public Buildings				
	Application to construct a new public building		\$ 791.82	\$ 79.18	\$ 871.00
	Annual Assessment:				
	High		\$ 63.09	\$ 6.31	\$ 69.30
	Medium		\$ 31.90	\$ 3.19	\$ 35.00
	Low				Exempt
	Events				
	Low Risk Community events		\$ 104.55	\$ 10.45	\$ 115.00
	Medium Risk Community events		\$ 181.82	\$ 18.18	\$ 200.00
	High Risk Community events		\$ 323.64	\$ 32.36	\$ 356.00
	Requested food and water sampling		Cost + 15% administration fee		
	Requested asbestos sampling				
EDUCATION & WELFARE					
Commonwealth Home Support Programme					
	CHSP Client Contributions				
	Social Support - Individual - Accompanied Activity / In-home Visit	Per Hour	\$ 10.09	\$ 1.01	\$ 11.00
	Social Support - Individual (Mileage - Additional kilometre after 40 km	Per Kilometre	\$ 0.91	\$ 0.09	\$ 1.00
	Centre Based Respite	Per Occasion	\$ 15.45	\$ 1.55	\$ 17.00

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	Social Support - Group (including Transport)	Per Occasion	\$ 15.45	\$ 1.55	\$ 17.00
	Centre Based Respite - In-home visit / Community access	Per Hour	\$ 10.30	\$ 1.03	\$ 11.30
	CBDC Transport	Per One-way trip	\$ 2.55	\$ 0.25	\$ 2.80
	CBDC Meal	Per Meal	\$ 11.30	\$ 1.13	\$ 12.40
	Direct Transport	Per One-way trip	\$ 10.30	\$ 1.03	\$ 11.30
	Cancellation Fee - Up to 100% contribution fee		100% of contribution fee		
	Non CHSP Clients / Home Care Package Clients / Private Clients (Full Cost Recovery)				
	Social Support - Group - Non East Fremantle Resident (including Tra	Per Occasion	\$ 175.70	\$ 17.57	\$ 193.20
	Social Support - Group - East Fremantle Resident (including Transpo	Per Occasion	\$ 124.10	\$ 12.41	\$ 136.50
	Centre Based Respite	Per Occasion	\$ 122.70	\$ 12.27	\$ 134.90
	Centre Based Social Support Group	Per Occasion	\$ 124.10	\$ 12.41	\$ 136.50
	Centre Based Transport (to and from Centre Based Respite) - Non E	Per One-way trip	\$ 25.70	\$ 2.57	\$ 28.20
	Centre Based Transport (to and from Centre Based Respite) - East F	Per One-way trip			FEE WAIVER
	Social Support Individual - Accompanied Activity / In-home Visit	Per Hour	\$ 51.80	\$ 5.18	\$ 56.90
	Social Support Individual - (Mileage - each kilometre)	Per Kilometre	\$ 0.91	\$ 0.09	\$ 1.00
	Flexible Respite	Per Hour	\$ 51.80	\$ 5.18	\$ 56.90
	Cancellation Fee - Up to 100% contribution fee		100% of contribution fee		
	Direct Transport	Per Trip	\$ 25.64	\$ 2.56	\$ 28.20
COMMUNITY AMENITIES					
Sanitation					
	Commercial Properties - General Waste & Recycling Service - 2 MGB	Per MGB per Annum	\$ 703.10	Exempt	\$ 703.10
	Commercial Properties - 3 Bin FOGO system	Per MGB per Annum	\$ 703.10	Exempt	\$ 703.10
Added FY25-26	Commercial General Waste - 240L additional - weekly	Per MGB per Annum	\$ 351.50	Exempt	\$ 347.55
Added FY25-26	Commercial Recycling - 240L additional - weekly	Per MGB per Annum	\$ 351.50	Exempt	\$ 347.55
Added FY25-26	Commercial FOGO - 240L additional - weekly	Per MGB per Annum	\$ 351.50	Exempt	\$ 347.55
	All community and sporting organisations are entitled to a full concession on a 3-bin system, but additional bins will be charged at a unit rate of \$261.20 per annum, which will be pro-rated based on seasonal usage				
	Residential General Waste - 240L upgrade (swap) - Fortnightly	Per MGB per Annum	\$ -	Exempt	\$ -
	Residential General Waste - 140L - additional - Fortnightly	Per MGB per Annum	\$ 285.60	Exempt	\$ 285.60
	Residential FOGO - 240L - additional - Weekly	Per MGB per Annum	\$ 285.60	Exempt	\$ 285.60
	Residential Recycling - 360L upgrade (swap) - Fortnightly	Per MGB per Annum	\$ -	Exempt	\$ -
	Residential Recycling - 240L - additional - Fortnightly	Per MGB per Annum	\$ 285.60	Exempt	\$ 285.60
	Bulk - per cubic metre	Actual Cost + 15%	Cost + 15%		Cost + 15%
	Sale / Replacement of 240 Litre MGB's	Actual Cost + 15%	Cost + 15%		Cost + 15%

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	Event Bins - 240L (must have minimum 3x MGB's (1 complete set general waste, recycling, FOGO) onsite). Includes Delivery removal & disposal	Per MGB bin set per event	\$ 87.30	Exempt	\$ 87.30
	Event Bins - Additional 240L MGB. Includes Delivery removal & disposal	Per MGB per event	\$ 29.10	Exempt	\$ 29.10
	Event bins - 240L Missing or damaged MGB following event	Per MGB per event	Cost + 15%		Cost + 15%
	Council has resolved to incorporate charges associated with the FOGO waste collection and disposal system into the general rates for all residential properties. Where bulk bin services are provided to multi-unit dwellings, an assessment will be made of the cost of this service against the value of the FOGO service per standard residential property, and a charge may be levied if the cost of the bulk bin service exceeds the contribution amount included in the general rates.				
Other Sanitation					
	Compostable Liners		Cost + 15%		Cost + 15%
Town Planning Administration fees					
	Application Fees - Dev. value between				
	(a) Less than \$50,000		\$ 147.00	Exempt	\$ 147.00
	(b) More than \$50,000 but not more than \$500,000	0.32% of estimated cost of Development	Variable	Exempt	Variable
	(c) More than \$500,000 but not more than \$2,500,000	\$1,700.00 + 0.257% for each \$1 in excess of \$500,000	Variable	Exempt	Variable
	(d) More than \$2,500,000 but not more than \$5,000,000	\$7,161.00 + 0.206% for each \$1 in excess of \$2,500,000	Variable	Exempt	Variable
	(e) More than \$5,000,000 but not more than \$21,500,000	\$12,633.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	Variable
	(f) More than \$21,500,000		\$ 34,196.00	Exempt	\$ 34,196.00
	Penalty if development commenced or carried out prior to Approval	Twice the fee payable	Twice Fee	Exempt	Twice Fee
	Extension of Planning Approval prior to expiry	50% of Applicable Fee			Variable
	Minor modifications of approved applications	Minimum fee of \$147 up to a maximum of 50% of the original fee as determined by the Executive Manager of Regulatory Services			Variable

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	DAP Fees	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011			Variable
	Deemed-to-Comply Check		\$ 295.00	Exempt	\$ 295.00
	Refund of Planning Application Fee				
	Prior to assessment	50% of fee			50% of Fee
	Following assessment	Nil			Nil
	General Planning and Development Fees				
	Advertising/Public Comment: in association with D/A's	Per D/A	\$ 209.90	\$ 20.99	\$ 230.80
	Newspaper Notice	Actual cost (inc GST) + Administration Fee	Cost + 15%	Yes	Cost + 15%
	Sign & Notice to Neighbours	Minimum	\$ 143.70	\$ 14.37	\$ 158.00
	Installation of Sign by Council		\$ 119.80	\$ 11.98	\$ 131.70
	Reimbursement for sign purchase and procurement	Full recovery + 15%	cost + 15%		Cost + 15%
	Subdivision/ Amalgamation				
	Subdivision clearance (not more than 5 lots)		\$ 73.00	Exempt	\$ 73.00
	Subdivision clearance (5<195 lots) \$73.00 per lot for first 5 lots plus \$35.00 per lot thereafter		Variable	Exempt	Variable
	Subdivision clearance (>195 lots)		\$ 7,393.00	Exempt	\$ 7,393.00
	Soil Stabilisation Bond	Refundable	\$ 3,290.10	Exempt	\$ 3,290.10
	Signage Application				
	Application for Planning Approval	Per application	\$ 147.00	Exempt	\$ 147.00
	Miscellaneous Planning Fees				
	Application for change of street number		\$ 125.20	\$ 12.52	\$ 137.70
	Heritage assessment		Actual cost (inc GST)		
	Written Planning Advice/Zoning Certificate		\$ 78.00	\$ 7.80	\$ 85.80
	L P Scheme No. 3 Text and Map		\$ 78.00	\$ 7.80	\$ 85.80
	L P Scheme No. 3 Map Only		\$ 19.50	\$ 1.95	\$ 21.40
	Archival Search - Application fee (Non-refundable)		\$ 155.00	\$ 15.50	\$ 170.50
	Archival Search Fee - Plans- (Retrieval and Scans/Copying)		Cost + 15%	Yes	Cost + 15%
	Crossover Variation Application fee		\$ 161.60	\$ 16.16	\$ 177.70
	Payment in Lieu of Parking	Per Parking Plan	Actual cost (inc GST)		

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	In accordance with Local Planning Policy 3.1.4 - Payment in Lieu of Parking Plan				
	Application for change of Use		\$ 295.00	Exempt	\$ 295.00
	Penalty if commenced prior to Approval (in addition to the application fee)		\$ 694.60	Exempt	\$ 694.60
	Section 40 Certificate		\$ 173.00	Exempt	\$ 173.00
	Scheme Amendments / Structure Plans / Local Development Plans & Rezoning Applications (Including advertising and gazettal)	Price on Application			
	Application Fee - Basic/ Standard/ Complex				
	** The Town will provide a cost estimate in accordance with the Planning and Development Act, 2005 Regulation 48(1)(a) of the Planning & Development Regulations 2009. This amount will be based on the estimated number of staff hours charged at the rates below. This amount is required to be paid up-front. The actual cost will then be reconciled and the applicant either provided with an adjustment refund or invoice at the end of the project.**				
	Executive Manager	Hourly rate	\$ 100.00	\$ 10.00	\$ 110.00
	Manager/ Senior Planner	Hourly rate	\$ 80.00	\$ 8.00	\$ 88.00
	Planning Officer	Hourly rate	\$ 60.00	\$ 6.00	\$ 66.00
	Other Staff eg EHO	Hourly rate	\$ 60.00	\$ 6.00	\$ 66.00
	Administration	Hourly rate	\$ 45.00	\$ 4.50	\$ 49.50
RECREATION & CULTURE					
Swimming Areas/beaches					
	Mooring Pen Fees				
	- 8 Metre Pens (deposit of \$2,500)	Per annum	\$ 4,545.45	\$ 454.55	\$ 5,000.00
	- 10 Metre Pens (deposit of \$3,000)	Per annum	\$ 5,681.82	\$ 568.18	\$ 6,250.00
	- 12 Metre Pens (deposit of \$3,750)	Per annum	\$ 6,818.18	\$ 681.82	\$ 7,500.00
	- Casual Fees (minimum period 3 months)	Per month	\$ 909.09	\$ 90.91	\$ 1,000.00
	Vessel Impound Fee	Per Vessel	Cost + 15%		Cost + 15%
	Replacement pens keys		\$ 81.20	\$ 8.12	\$ 89.30
	Dinghy storage - application	Per annum	\$ 103.90	\$ 10.39	\$ 114.20
	Dinghy storage - renewal	Per annum	\$ 103.90	\$ 10.39	\$ 114.20
Other Recreation & Culture					
	General Reserve Hire Fees				
	- Full Day Fee (8.00am - 8.00pm)		\$ 532.00	\$ 53.20	\$ 585.20
	- Per Half Day Fee (AM or PM) (6 hours)		\$ 269.30	\$ 26.93	\$ 296.20

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	- Per hour Fee		\$ 48.10	\$ 4.81	\$ 52.90
	- Changeroom Bond (refundable)		\$ 331.40	Exempt	\$ 331.40
	- Liquor Permit Fee		\$ 78.40	\$ 7.84	\$ 86.20
	- Key Deposit (refundable)	Per key	\$ 79.90	Exempt	\$ 79.90
	Personal Trainers				
	- Application fee		\$ 66.10	\$ 6.61	\$ 72.70
	- Annual licence fee (permits up to 10 hours maximum per week)		\$ 1,559.00	\$ 148.55	\$ 1,707.50
	- Weekly hire fee (maximum 10 hours per week; annual licence fee included)	per hour	\$ 35.30	\$ 3.53	\$ 38.80
	Henry Jeffery Oval Junior Football Teams				
	- Per Player Fee - Juniors	Per player (for season)	\$ 18.70	\$ 1.87	\$ 20.50
	- Training two (2) nights/week	Per season	\$ 659.90	\$ 65.99	\$ 725.80
	East Fremantle Junior Cricket Teams				
	- Per Player Fee - Juniors	Per player (for season)	\$ 18.70	\$ 1.87	\$ 20.50
	- Training two (2) nights/week	Per season	\$ 659.90	\$ 65.99	\$ 725.80
Other Culture					
	East Fremantle George Street Festival				
	Site Only - stallholders (per 3x3 area)		\$ 135.10	\$ 13.51	\$ 148.60
	Site Only - food vendors (stall or van)		\$ 281.40	\$ 28.14	\$ 309.50
	Power (where available, additional cost)		\$ 56.60	\$ 5.66	\$ 62.20
	** Note: site fees can be waived for local community groups & not for profits upon written request				
	East Fremantle Art Award - per entry		\$ 32.40	\$ 3.24	\$ 35.60
	Special Events Fees				
	Use of Car Parking areas- Unlicensed- per m2		\$ 28.50	\$ 2.85	\$ 31.30
	Use of Car Parking areas- Licensed- per m2		\$ -	\$ -	\$ -
	Left Bank Special Event Fee - licence agreement		\$ 4,470.88	\$ 447.09	\$ 4,917.90
	On-call Ranger Fee - per 8 hours	Per event	\$ 709.90	\$ 70.99	\$ 780.80
TRANSPORT					
Transport					
	Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction				
	Reinstatement Inspection fees	Per hour	\$ 82.30	\$ 8.23	\$ 90.50
	Reinstatement Works		Cost + 15%		Cost + 15%
	Red Asphalt per m ¹		Cost + 15%		Cost + 15%
	Black Asphalt per m ²		Cost + 15%		Cost + 15%
	Concrete per m ²		Cost + 15%		Cost + 15%
	Recoverable Works - Cost plus 15% administration fee		Cost + 15%		Cost + 15%

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	Recoverable Graffiti Removal - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
Parking Facilities					
	Parking Fees				
	Parking Fees - Launching Ramp No1 Carpark				
	1 hr	Per hour	\$ 2.73	\$ 0.27	\$ 3.00
	2 hrs		\$ 9.09	\$ 0.91	\$ 10.00
	3 hrs		\$ 13.64	\$ 1.36	\$ 15.00
	4 hrs		\$ 18.18	\$ 1.82	\$ 20.00
	5hrs and above		\$ 22.73	\$ 2.27	\$ 25.00
	Part of the hours rounded up. After 3 hr, day fee applies				
	Day fee - \$25 per day for maximum 7 days	Maximum per 24 hours	\$ 22.73	\$ 2.27	\$ 25.00
	Parking Fees - Various locations per hour other than Launching Ram	Per hour	\$ 4.60	\$ 0.46	\$ 5.00
	Fee for Construction Sites for use of parking bay for storage and other	Per day, per bay	\$ 114.20	\$ 11.42	\$ 125.60
	Miscellaneous				
	Final Notice Fee (28 Days)		\$ 26.90	Exempt	\$ 26.90
	Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)	Each	\$ 53.40	\$ 5.34	\$ 58.70
	Skip Bin Permits	Each	\$ 45.45	\$ 4.55	\$ 50.00
	Skip Bin Permits - Extension	Each	\$ 13.10	\$ 1.25	\$ 14.30
	Jetty A mooring permits	Each	\$ 52.20	\$ 5.22	\$ 57.40
	Sea container placement permits	Each	\$ 52.20	\$ 5.22	\$ 57.40
	Sea container placement permits - extension	Each	\$ 13.10	\$ 1.25	\$ 14.30
	REFERENCE IS MADE TO FINES AND PENALTIES AS ADOPTED IN THE TOWN'S LOCAL LAWS				
ECONOMIC SERVICES					
Building Fees					
	Building Fees - Based on valuation of new building or improvements (including GST) - Minimum \$171.65				
	Application fee - Class 1 & 10 - Uncertified (minimum \$110)		Variable	Exempt	Variable
	Application fee - Class 1 & 10 - Certified (minimum \$110)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 - Uncertified (minimum \$110)		Variable	Exempt	Variable
	BCITF levy (where contract value over \$20k)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	Demolition fees - based on cost of construction (inc. GST) - Minimum \$171.65				
	Application fee - Class 1 & 10 (\$110)		Variable	Exempt	Variable
	Application fee - Class 2 to 9 (\$110)		Variable	Exempt	Variable

2025/26 Schedule of Fees and Charges			2025/2026		
Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20k)		Variable	Exempt	Variable
	Infrastructure Bond - Demolition	Refundable	\$ 5,000.00	Exempt	\$ 5,000.00
	Infrastructure Bonds				
	If value of works under \$20,000	Refundable	\$ 1,500.00	Exempt	\$ 1,500.00
	\$20,000 - \$100,000	Refundable	\$ 3,000.00	Exempt	\$ 3,000.00
	Corner lot or \$100,001 - \$2 million	Refundable	\$ 5,000.00	Exempt	\$ 5,000.00
	Over \$2 million	Refundable	Price based on replacement costs of		
	Non-refundable Inspection Fee for Infrastructure Bond		\$ 74.50	\$ 7.45	\$ 81.90
	Materials on Verge licence		Variable	Exempt	Variable
	Building Approval Certificate for unauthorised works - based on cost of construction (inc. GST) - Minimum \$233.30				
	Building Services Levy (minimum \$123.30)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20k)		Variable	Exempt	Variable
	Application fee (minimum \$110)		\$ 114.90	Exempt	\$ 114.90
	Refund of Building Permit fee				
	Prior to assessment	50% of fee	50% of fee	Exempt	50% of fee
	Following assessment	Nil	Nil	\$ -	Nil
	Miscellaneous				
	Strata Titles (Form 7) per Strata Titles Gen Regs 1996 - Min \$105.80 + GST		Variable	Exempt	Variable
	R-Code Compliance Assessment Fee (From 30 Nov 2015)		\$ 300.00	\$ 14.55	\$ 314.50
	Swimming Pool Fees				
	Pool inspection annual fee		\$ 45.00	Exempt	\$ 45.00
	Pool inspection fee - request for inspection upon completion		\$ 155.70	\$ 15.57	\$ 171.20
	Pool inspection request outside of pool inspection cycle		\$ 155.70	\$ 15.57	\$ 171.20
EAST FREMANTLE COMMUNITY PARK	DISCLAIMER : Fees & Charges are agreed annually between the Town of East Fremantle and Belgravia Leisure - please refer to Belgravia Leisure for all advertised fees and charges under their management.				
	DISCLAIMER : ALL STATUTORY FEES AMENDED THROUGHOUT THE YEAR WILL BE CHARGED AT THE RATE AS GAZETTED .				



EAST ♦ FREMANTLE

TOWN HALL

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Growth Lifestyle Sustainability

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