



# Budget

2024-2025



TOWN of

**EAST FREMANTLE**

Growth Lifestyle Sustainability

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## *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.



# Message from the Mayor



*I am pleased to present our 2024-2025 Budget which continues to deliver on our vision for an inclusive community and lifestyle, while balancing growth and sustainability.*

Here are some of the highlights for this year's budget:

**Urban tree canopy** – commitment to increase action on urban forest canopy and greening, including selecting trees better suited and managed with regard to climate change, shothole borer resistance, and cockatoo corridors and identifying planting capacity.

**Riverside Road upgrade** – thanks to a \$322,489 Regional Road Group grant and \$161,244 Roads to Recovery grant, works will begin to upgrade Riverside Road adjacent to Leeuwin Boat Ramp. This project is 100 per cent funded by the grants.

**Upgrades to footpaths** – Council has committed \$325,400 to upgrade footpaths on Moss Street, George Street, Riverside Road and Preston Point Road.

**Sustainability and the environment** – \$707,500 will be invested in a solar and battery charging station for electric vehicles at the East Fremantle Community Park and installation of solar panels at the Town Hall, depot and Dovenby House (subject to securing a 50% Federally funded grant). A further \$310,000 will be spent to upgrade streetlights to LED.

**Fremantle Women's change room upgrade and new building project** – A multi-year budget of \$1.09m has been approved for upgrades to the Fremantle City (Women's Soccer) Club Building, with works expected to be completed in September 2024.

As we embark on this new financial year, I look forward to working with our CEO, Town employees and my fellow Elected Members to deliver on our strategic priorities.

**Jim O'Neill**  
Mayor



# Budget Overview and Assumptions

*The 2024-2025 Budget is compiled on the principles contained within the Town's Strategic Community Plan and Corporate Business Plan.*

## Underlying Budget Principles

Council considered and endorsed the underlying budget principles at its meeting on Tuesday 16 April 2024. These principles form part of the Town's commitment to deliver assets and services to the community in a financially sustainable manner.

### Inflation

The 2024/25 Budget incorporates a 4.25% increase in the Rate Yield. The reasons for this recommended rate increase is to fund the budget deficiency as inflationary pressures flow through to Local Governments.

The following information is considered pertinent when determining budget parameters for 2024/25:

- The Local Government Cost Index is forecast at 3.1% for 24/25.
- Wages are continuing to grow quickly, up 4.7% in WA in the past 12 months. This is attributable to public sector wages playing catch up to the rate of inflation to maintain real wages.
- The 23/24 WALGA Salary and Workforce Survey identified that employee costs represented 40.3% of total revenue for Band 3 Local Governments. The Town is consistent with this benchmark.

It is important to note that the above statistics reflect the current economic climate, and that a longer-term planning horizon is recommended as per the Long Term Financial Plan and Revenue Strategy.

## Underlying Long Term Financial Planning Principles

The Town's Strategic Resource Plan 2024/25 – 2033/34 contains extensive discussion on assumptions and uncertainties underlying the Town's financial planning framework. The following are some key assumptions that have been applied when framing the 2024/25 budget:

- Rate revenue is a substantial source of discretionary revenue for the Town, paying for approximately 72% of all cash operating expenditure.
- The overall objective of a rating model is to provide for the net funding requirements of the Town's services, activities, financing costs and the current and future capital requirements of the Town.

- The 4.25% increase in rate yield will derive an amount of \$9.538m (including interim rates of \$20k), which is estimated to meet the requirements of the current budget shortfall.
- The Local Government Cost Index will rise by 3.1% in 2024/25 on account of higher costs including catch up with wages.
- Indexation of 5% has been applied to salaries and wages. This compares to the WA Wage Price Index which rose by 4.7% in annual average terms to December 2023. There has been a 9.8% decline in real wages since 2019/20, and hence a higher increase is recommended.
- The Annual Budget is a rolling budget linked to the Strategic Community Plan, Corporate Business Plan and Strategic Resource Plan.
- The Town's Revenue Strategy also recommends a 4.25% increase in discretionary fees for 2024/25.
- Commitment to cost restraint wherever possible being tied to the Local Government Cost Index.
- Commitment to achieving operational efficiencies such as attainment of value for money for service contracts.

Councils are being required to demonstrate operational efficiencies when setting the level of rates. A fundamental objective for the Town should be to improve its operating surplus ratio (by increasing revenue relative to expenditure) to release more funds for investment in asset renewals and new capital. This is generally achieved by a combination of operational efficiencies, cost restraint and revenue diversification.

General rate yield increases in prior years were:

2016/17 – 4.15%  
2017/18 – 2.0%  
2018/19 – 2.5%  
2019/20 – 2.4%  
2020/21 – 0%  
2021/22 – 2.9%  
2022/23 – 4.5%  
2023/24 – 5.0%

# 2024-2025 Budget Details

*The 2024/25 Budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.*

The key features of the Budget are:

- Net rate revenue of \$9,537,944. This includes an estimated \$20k to be raised in interim rates. Interim rates are generated by an increase in gross rental valuations, because of either property improvements, or additional rateable properties being developed.
- The schedule of Fees and Charges was adopted by Council at the May Ordinary Council Meeting and has been included in the supplementary information of the budget. The budget provides for total fees and charges revenue of \$1.535m, which is a decrease of \$9k from the 2023/24 adopted budget.
- The cost of standard residential waste services is incorporated into general rates. This cost is estimated to be \$457 per residential assessment based on full cost recovery. Waste charges are levied separately for commercial properties, and these charges (standard charge of \$670 per assessment) were approved at the May Ordinary Council Meeting. The budgeted cost of providing waste services in 2024/25 is around \$1.385m which equates to 13% of cash operating expenses.
- A capital works program amounting to around \$3.8m for investment in infrastructure, land and buildings, plant and equipment, and furniture and equipment is planned. Projects are itemised in the Capital Expenditure Program included in the Supplementary Information to the budget.
- Total operating grants and contributions of \$1.025m. This is comprised mainly of the financial assistance grants (\$277k) and Commonwealth Home Support Program operational funding (\$692k). These funds are provided by the Commonwealth Government. The Town has not accounted for an advance payment of its Financial Assistance Grants.
- Total non-operating grants and contributions of \$1.549m. This is comprised of the balance of funding for the Fremantle Women's Soccer Club project \$690k, Solar and Community Battery project \$354k and \$322k in funding for the Riverside Road project.
- Council has established various reserve accounts to which monies are set aside at the discretion of the Council to fund future service delivery requirements. These reserve accounts are itemised in note nine of the 2024/25 Budget. The budget includes around \$375k transfer to reserves and circa \$1.166m transfer from reserves, resulting in a forecast closing balance of \$1.92m in reserves.



# Budget Overview



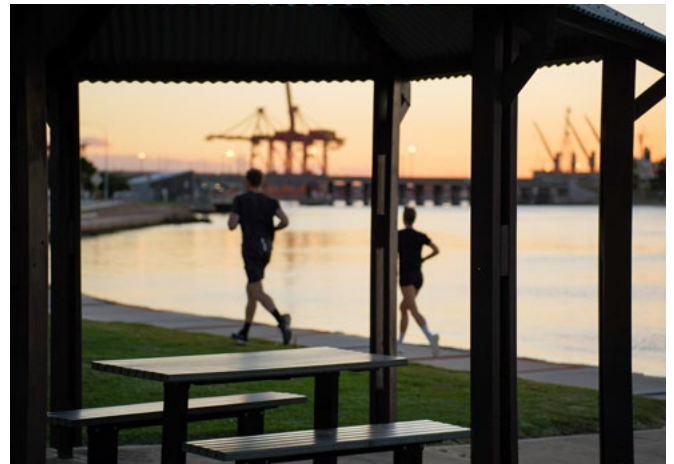
Neighbourhood Link  
**\$692k** (Federal funding)



Public Art  
**\$45k**



Library Services  
**\$138k** (Fremantle Library)



Parks and Ovals upgrades  
**\$310k**





Community Sponsorship  
**\$114k**



Community Events  
**\$174k**

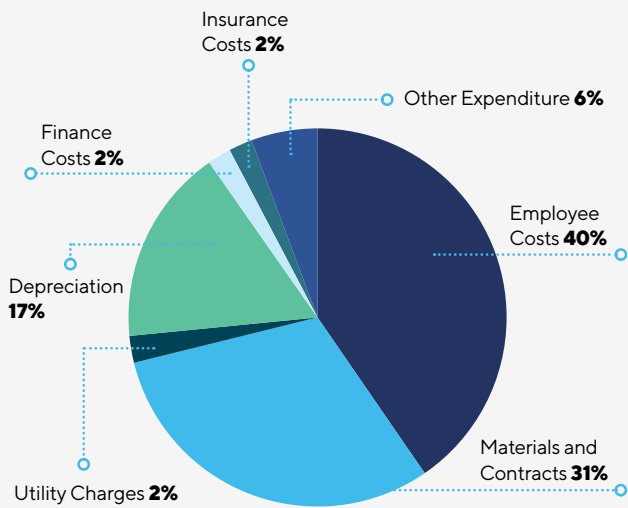
Building upgrades **\$1.63m**  
(including completion of Fremantle Women's change room upgrade and new building project)

Roads, Footpaths, Drains and Car Parks Upgrades/Renewals **\$1.06m**  
including renewal of Riverside Road **\$484k**

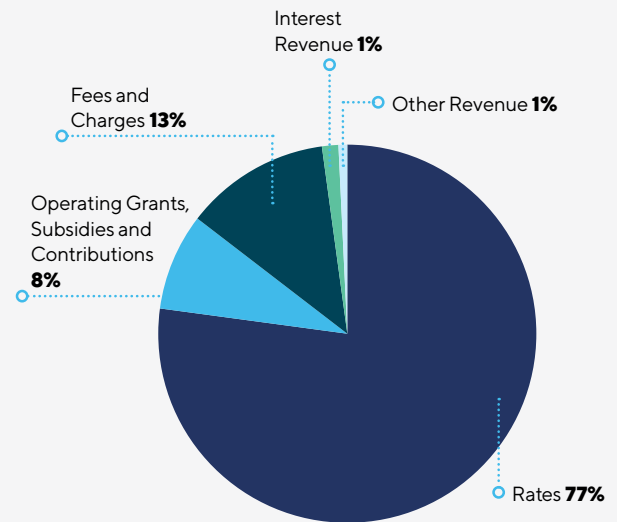
Sustainability and Our Environment  
**\$1.2m**

Waste Services  
**\$1.39m**

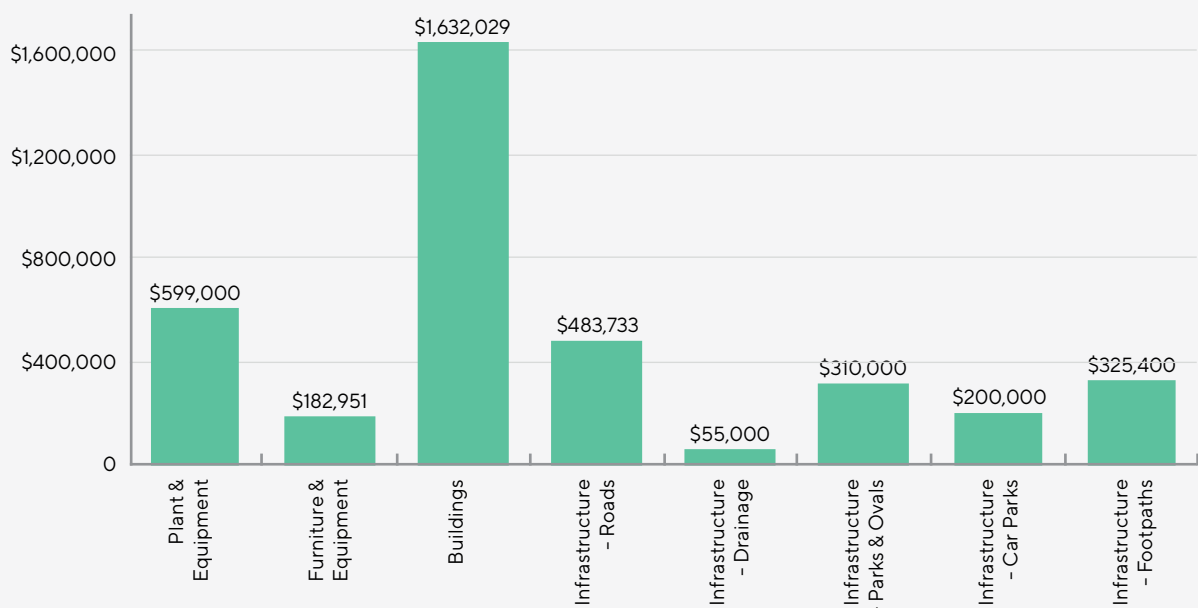
## Operating Expenses by Nature and Type



## Operating Revenue by Nature and Type



## Capital Expenditure by Asset Class





# 2024-2025 Budget

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# Statement of Comprehensive Income by Nature

For the year ended 30 June 2025

|   | NOTE  | 2024/25<br>Budget | 2023/24<br>Actual | 2023/24<br>Budget |
|---|-------|-------------------|-------------------|-------------------|
| <b>Revenue</b>  |       |                   |                   |                   |
| Rates   | 2(a)  | \$ 9,537,944      | \$ 9,125,610      | \$ 9,093,382      |
| Operating grants, subsidies and contributions                             | 11    | 1,025,458         | 848,836           | 1,020,058         |
| Fees and charges  | 18    | 1,535,567         | 1,472,963         | 1,544,565         |
| Interest revenue  | 12(a) | 173,265           | 479,440           | 189,440           |
| Other revenue   | 12(b) | 92,900            | 56,000            | 42,000            |
|   |       | 12,365,134        | 11,982,849        | 11,889,445        |
| <b>Expenses</b>   |       |                   |                   |                   |
| Employee costs  |       | (5,352,443)       | (4,969,094)       | (4,969,094)       |
| Materials and contracts   |       | (4,071,168)       | (4,441,516)       | (4,020,296)       |
| Utility charges   |       | (304,213)         | (243,950)         | (257,950)         |
| Depreciation  | 6     | (2,231,542)       | (2,166,530)       | (2,166,530)       |
| Finance costs   | 12(d) | (267,405)         | (134,490)         | (134,490)         |
| Insurance   |       | (267,536)         | (258,240)         | (273,223)         |
| Other expenditure   |       | (751,932)         | (782,901)         | (789,700)         |
|   |       | (13,246,239)      | (12,996,721)      | (12,611,283)      |
|   |       | (881,105)         | (1,013,872)       | (721,838)         |
| Capital grants, subsidies and contributions                               | 11    | 1,549,483         | 17,294,491        | 15,979,948        |
| Profit on asset disposals   | 5     | 69,342            | 103,000           | 85,200            |
|   |       | 1,618,825         | 17,397,491        | 16,065,148        |
| <b>Net result for the period</b>  |       | <b>737,720</b>    | <b>16,383,619</b> | <b>15,343,310</b> |
| <b>Other comprehensive income</b>   |       |                   |                   |                   |
| <i>Items that will not be reclassified subsequently to profit or loss</i> |       |                   |                   |                   |
| <b>Total other comprehensive income for the period</b>                    |       | <b>0</b>          | <b>0</b>          | <b>0</b>          |
| <b>Total comprehensive income for the period</b>                          |       | <b>737,720</b>    | <b>16,383,619</b> | <b>15,343,310</b> |

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

# Statement of Cash Flows

For the year ended 30 June 2025

|  | NOTE | 2024/25<br>Budget | 2023/24<br>Actual | 2023/24<br>Budget |
|--|------|-------------------|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |      |                   |                   |                   |
| <b>Receipts</b>  |      |                   |                   |                   |
| Rates  |      | \$ 9,537,944      | \$ 9,170,492      | \$ 9,093,382      |
| Operating grants, subsidies and contributions              |      | 1,025,457         | 944,813           | 1,020,058         |
| Fees and charges   |      | 1,535,567         | 1,472,963         | 1,544,565         |
| Interest revenue   |      | 173,265           | 479,440           | 189,440           |
| Other revenue  |      | 92,900            | 56,000            | 42,000            |
|  |      | 12,365,134        | 12,461,499        | 11,889,445        |
| <b>Payments</b>  |      |                   |                   |                   |
| Employee costs   |      | (5,352,443)       | (5,097,072)       | (4,969,094)       |
| Materials and contracts                                    |      | (4,071,168)       | (6,834,917)       | (4,020,296)       |
| Utility charges  |      | (304,213)         | (243,950)         | (257,950)         |
| Finance costs  |      | (267,405)         | (430,262)         | (134,490)         |
| Insurance  |      | (267,536)         | (258,240)         | (273,223)         |
| Other expenditure  |      | (751,932)         | (782,901)         | (789,700)         |
|  |      | (11,014,697)      | (13,647,342)      | (10,444,753)      |
| <b>Net cash provided by (used in) operating activities</b> | 4    | 1,350,437         | (1,185,843)       | 1,444,692         |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |      |                   |                   |                   |
| Payments for purchase of property, plant & equipment       | 5(a) | (2,413,980)       | (23,173,138)      | (21,752,516)      |
| Payments for construction of infrastructure                | 5(b) | (1,374,133)       | (607,301)         | (672,000)         |
| Capital grants, subsidies and contributions                |      | 1,201,532         | 11,080,975        | 14,250,242        |
| Proceeds from sale of land held for resale                 | 5(c) | 0                 | 0                 | 0                 |
| Proceeds from sale of property, plant and equipment        | 5(a) | 108,000           | 171,402           | 171,814           |
| <b>Net cash provided by (used in) investing activities</b> |      | (2,478,581)       | (12,528,062)      | (8,002,460)       |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                |      |                   |                   |                   |
| Repayment of borrowings                                    | 7(a) | (150,564)         | (77,534)          | (72,634)          |
| Payments for principal portion of lease liabilities        | 8    | (52,049)          | (49,807)          | (49,807)          |
| Proceeds from new borrowings                               | 7(a) | 0                 | 4,800,000         | 4,800,000         |
| <b>Net cash provided by (used in) financing activities</b> |      | (202,613)         | 4,672,659         | 4,677,559         |
| <b>Net increase (decrease) in cash held</b>                |      | (1,330,757)       | (9,041,246)       | (1,880,209)       |
| Cash at beginning of year                                  |      | 5,590,315         | 14,631,561        | 7,239,265         |
| <b>Cash and cash equivalents at the end of the year</b>    | 4    | <b>4,259,558</b>  | <b>5,590,315</b>  | <b>5,359,056</b>  |

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

# Statement of Financial Activity

For the year ended 30 June 2025

|  |       | 2024/25             | 2023/24             | 2023/24             |
|--|-------|---------------------|---------------------|---------------------|
|  | NOTE  | Budget              | Actual              | Budget              |
| <b>OPERATING ACTIVITIES</b>                                  |       |                     |                     |                     |
| <b>Revenue from operating activities</b>                     |       |                     |                     |                     |
| Rates  | 2(a)  | \$ 9,537,944        | \$ 9,125,610        | \$ 9,093,382        |
| Operating grants, subsidies and contributions                | 11    | 1,025,458           | 848,836             | 1,020,058           |
| Fees and charges   | 18    | 1,535,567           | 1,472,963           | 1,544,565           |
| Interest revenue   | 12(a) | 173,265             | 479,440             | 189,440             |
| Other revenue  | 12(b) | 92,900              | 56,000              | 42,000              |
| Profit on asset disposals                                    | 5     | 69,342              | 103,000             | 85,200              |
|  |       | <b>12,434,476</b>   | <b>12,085,849</b>   | <b>11,974,645</b>   |
| <b>Expenditure from operating activities</b>                 |       |                     |                     |                     |
| Employee costs   |       | (5,352,443)         | (4,969,094)         | (4,969,094)         |
| Materials and contracts                                      |       | (4,071,168)         | (4,441,516)         | (4,020,296)         |
| Utility charges  |       | (304,213)           | (243,950)           | (257,950)           |
| Depreciation   | 6     | (2,231,542)         | (2,166,530)         | (2,166,530)         |
| Finance costs  | 12(d) | (267,405)           | (134,490)           | (134,490)           |
| Insurance  |       | (267,536)           | (258,240)           | (273,223)           |
| Other expenditure  |       | (751,932)           | (782,901)           | (789,700)           |
|  |       | <b>(13,246,239)</b> | <b>(12,996,721)</b> | <b>(12,611,283)</b> |
| Non-cash amounts excluded from operating activities          | 3(b)  | 2,162,200           | 2,063,530           | 2,081,330           |
| <b>Amount attributable to operating activities</b>           |       | <b>1,350,437</b>    | <b>1,152,658</b>    | <b>1,444,692</b>    |
| <b>INVESTING ACTIVITIES</b>                                  |       |                     |                     |                     |
| <b>Inflows from investing activities</b>                     |       |                     |                     |                     |
| Capital grants, subsidies and contributions                  | 11    | 1,549,483           | 17,294,491          | 15,979,948          |
| Proceeds from disposal of assets                             | 5     | 108,000             | 171,402             | 171,814             |
|  |       | <b>1,657,483</b>    | <b>17,465,893</b>   | <b>16,151,762</b>   |
| <b>Outflows from investing activities</b>                    |       |                     |                     |                     |
| Payments for property, plant and equipment                   | 5(a)  | (2,413,980)         | (23,173,138)        | (21,752,516)        |
| Payments for construction of infrastructure                  | 5(b)  | (1,374,133)         | (607,301)           | (672,000)           |
|  |       | <b>(3,788,113)</b>  | <b>(23,780,439)</b> | <b>(22,424,516)</b> |
| <b>Amount attributable to investing activities</b>           |       | <b>(2,130,630)</b>  | <b>(6,314,546)</b>  | <b>(6,272,754)</b>  |
| <b>FINANCING ACTIVITIES</b>                                  |       |                     |                     |                     |
| <b>Inflows from financing activities</b>                     |       |                     |                     |                     |
| Proceeds from new borrowings                                 | 7(a)  | 0                   | 4,800,000           | 4,800,000           |
| Transfers from reserve accounts                              | 9(a)  | 1,166,309           | 1,468,825           | 884,005             |
|  |       | <b>1,166,309</b>    | <b>6,268,825</b>    | <b>5,684,005</b>    |
| <b>Outflows from financing activities</b>                    |       |                     |                     |                     |
| Repayment of borrowings                                      | 7(a)  | (150,564)           | (77,534)            | (72,634)            |
| Payments for principal portion of lease liabilities          | 8     | (52,049)            | (49,807)            | (49,807)            |
| Transfers to reserve accounts                                | 9(a)  | (374,890)           | (1,539,941)         | (1,112,010)         |
|  |       | <b>(577,503)</b>    | <b>(1,667,282)</b>  | <b>(1,234,451)</b>  |
| <b>Amount attributable to financing activities</b>           |       | <b>588,806</b>      | <b>4,601,543</b>    | <b>4,449,554</b>    |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                        |       |                     |                     |                     |
| <b>Surplus or deficit at the start of the financial year</b> | 3     | 191,387             | 751,732             | 378,508             |
| Amount attributable to operating activities                  |       | 1,350,437           | 1,152,658           | 1,444,692           |
| Amount attributable to investing activities                  |       | (2,130,630)         | (6,314,546)         | (6,272,754)         |
| Amount attributable to financing activities                  |       | 588,806             | 4,601,543           | 4,449,554           |
| <b>Surplus or deficit at the end of the financial year</b>   | 3     | <b>(0)</b>          | <b>191,387</b>      | <b>(0)</b>          |

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

# Index of Notes to the Budget

For the year ended 30 June 2025

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# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 1(a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 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 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

### The local government reporting entity

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

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

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

### 2023/24 actual balances

Balances shown in this budget as 2023/24 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.

### 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 2021-2 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual 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 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- 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 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

### Judgements, estimates and assumptions

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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

### Rounding off figures

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



# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### 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.

#### OPERATING 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 EARNINGS

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.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 2. RATES AND SERVICE CHARGES

### (a) Rating Information

| Rate Description                                | Basis of valuation     | Rate in \$ | Number of properties | Rateable value \$ | 2024/25 Budgeted rate revenue \$ | 2024/25 Budgeted interim rates \$ | 2024/25 Budgeted total revenue \$ | 2023/24 Actual total revenue \$ | 2023/24 Budget total revenue \$ |
|---|------------------------|------------|----------------------|-------------------|----------------------------------|-----------------------------------|-----------------------------------|---------------------------------|---------------------------------|
| <b>(i) General rates</b>                        |                        |            |                      |                   |                                  |                                   |                                   |                                 |                                 |
| Residential                                     | Gross rental valuation | 0.071860   | 2,966                | 104,808,540       | 7,531,492                        | 20,000                            | 7,551,492                         | 7,222,159                       | 7,222,931                       |
| Commercial                                      | Gross rental valuation | 0.121806   | 120                  | 12,621,985        | 1,537,430                        | 0                                 | 1,537,430                         | 1,472,790                       | 1,439,790                       |
| <b>Total general rates</b>                      |                        |            | 3,086                | 117,430,525       | 9,068,922                        | 20,000                            | 9,088,922                         | 8,694,949                       | 8,662,721                       |
| <b>(ii) Minimum payment</b>                     |                        |            |                      |                   |                                  |                                   |                                   |                                 |                                 |
| Residential                                     | Gross rental valuation | 1,296.00   | 336                  | 4,962,640         | 435,456                          | 0                                 | 435,456                           | 417,648                         | 417,648                         |
| Commercial                                      | Gross rental valuation | 1,938.00   | 7                    | 79,940            | 13,566                           | 0                                 | 13,566                            | 13,013                          | 13,013                          |
| <b>Total minimum payments</b>                   |                        |            | 343                  | 5,042,580         | 449,022                          | 0                                 | 449,022                           | 430,661                         | 430,661                         |
| <b>Total general rates and minimum payments</b> |                        |            | 3,429                | 122,473,105       | 9,517,944                        | 20,000                            | 9,537,944                         | 9,125,610                       | 9,093,382                       |
| Discounts (Refer note 2(h))                     |                        |            |                      |                   | 0                                | 0                                 | 0                                 | 0                               | 0                               |
| Waivers or Concessions (Refer note 2(h))        |                        |            |                      |                   | 0                                | 0                                 | 0                                 | 0                               | 0                               |
| <b>Total rates</b>                              |                        |            |                      |                   | 9,517,944                        | 20,000                            | 9,537,944                         | 9,125,610                       | 9,093,382                       |

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

The general rates detailed for the 2024/25 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 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 Rates Notice Issue Date is expected to be 19 July 2024.

| Instalment options  | Date due   | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|------------|------------------------------|-------------------------------|-----------------------------|
|                     |            | \$                           | %                             | %                           |
| <b>Option one</b>   |            |                              |                               |                             |
| Single full payment | 23/08/2024 | 0.00                         | 0.00%                         | 11.00%                      |
| <b>Option two</b>   |            |                              |                               |                             |
| First instalment    | 23/08/2024 | 0.00                         | 0.00%                         | 11.00%                      |
| Second instalment   | 3/01/2025  | 17.90                        | 5.50%                         | 11.00%                      |
| <b>Option three</b> |            |                              |                               |                             |
| First instalment    | 23/08/2024 | 0.00                         | 0.00%                         | 11.00%                      |
| Second instalment   | 25/10/2024 | 17.90                        | 5.50%                         | 11.00%                      |
| Third instalment    | 3/01/2025  | 17.90                        | 5.50%                         | 11.00%                      |
| Fourth instalment   | 7/03/2025  | 17.90                        | 5.50%                         | 11.00%                      |

|   | 2024/25 Budget revenue | 2023/24 Actual revenue | 2023/24 Budget revenue |
|---|------------------------|------------------------|------------------------|
|   | \$                     | \$                     | \$                     |
| Instalment plan admin charge revenue            | 42,639                 | 40,901                 | 40,901                 |
| Instalment plan interest earned                 | 39,125                 | 37,440                 | 37,440                 |
| Unpaid rates and service charge interest earned | 36,581                 | 22,000                 | 22,000                 |
|   | 118,345                | 100,341                | 100,341                |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (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.

#### 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 other GRV rated properties 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 Town has finalised the Preston Point Facilities Master Plan which identifies over \$11m worth of capital projects. The East Fremantle Tennis Club and East Fremantle Yacht Club are located within this precinct. The Town is also undertaking a \$34.6m redevelopment of the East Fremantle Oval Precinct which incorporates dedicated facilities for the East Fremantle Bowling Club, East Fremantle Football Club and East Fremantle Croquet Club. | 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.  |

### (d) Differential Minimum Payment

| 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. | 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. |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (e) 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.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (g) Specified Rates and Service Charges

The Town did not raise specified area rates or service charges for the year ended 30th June 2025.

### (h) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30th June 2025.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 3. NET CURRENT ASSETS

### (a) Composition of estimated net current assets

#### Current assets

Cash and cash equivalents - unrestricted  
Cash and cash equivalents - restricted  
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 Rate Setting Statement

| Note | 2024/25<br>Budget<br>30 June 2025 | 2023/24<br>Actual<br>30 June 2024 | 2023/24<br>Budget<br>30 June 2024 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
|      | \$                                | \$                                | \$                                |
| 4    | 2,340,928                         | 2,532,315                         | 2,340,928                         |
| 4    | 1,918,630                         | 3,058,000                         | 3,018,128                         |
|      | 252,401                           | 252,401                           | 252,401                           |
|      | 52,099                            | 52,099                            | 52,099                            |
|      | 4,564,058                         | 5,894,815                         | 5,663,556                         |
|      | (1,854,815)                       | (1,854,815)                       | (1,854,815)                       |
|      | (71,910)                          | (419,861)                         | (71,910)                          |
| 8    | (52,049)                          | 0                                 | 0                                 |
| 7    | (157,911)                         | (150,564)                         | (4,825,570)                       |
|      | (675,173)                         | (675,173)                         | (675,173)                         |
|      | (43,530)                          | (43,530)                          | (43,530)                          |
|      | (2,855,388)                       | (3,143,943)                       | (7,470,998)                       |
|      | 1,708,670                         | 2,750,872                         | (1,807,442)                       |
| 3(c) | (1,708,670)                       | (2,559,485)                       | 1,807,442                         |
|      | 0                                 | 191,387                           | 0                                 |

## 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.

### (b) 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 Rate Setting Statement 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 | 2024/25<br>Budget<br>30 June 2025 | 2023/24<br>Actual<br>30 June 2024 | 2023/24<br>Budget<br>30 June 2024 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
|      | \$                                | \$                                | \$                                |
| 5    | (69,342)                          | (103,000)                         | (85,200)                          |
| 6    | 2,231,542                         | 2,166,530                         | 2,166,530                         |
|      | 2,162,200                         | 2,063,530                         | 2,081,330                         |

### (c) 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 Rate Setting Statement 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  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities

#### Total adjustments to net current assets

|   |             |             |             |
|---|-------------|-------------|-------------|
| 9 | (1,918,630) | (2,710,049) | (3,018,128) |
|   | 157,911     | 150,564     | 4,825,570   |
|   | 52,049      | 0           | 0           |
|   | (1,708,670) | (2,559,485) | 1,807,442   |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 3(d) NET CURRENT ASSETS (CONTINUED)

### 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.

#### LAND HELD FOR RESALE

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

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

Land held for 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.



# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 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   | 2024/25<br>Budget | 2023/24<br>Actual  | 2023/24<br>Budget |
|--|-------------------|--------------------|-------------------|
|  | \$                | \$                 | \$                |
| Cash at bank and on hand   | 4,259,558         | 5,590,315          | 5,359,056         |
| <b>Total cash and cash equivalents</b>   | <b>4,259,558</b>  | <b>5,590,315</b>   | <b>5,359,056</b>  |
| Held as  |                   |                    |                   |
| - Unrestricted cash and cash equivalents   | 3(a) 2,340,928    | 2,532,315          | 2,340,928         |
| - Restricted cash and cash equivalents   | 3(a) 1,918,630    | 3,058,000          | 3,018,128         |
|  | 4,259,558         | 5,590,315          | 5,359,056         |
| <b>Restrictions</b>  |                   |                    |                   |
| 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  | 1,918,630         | 3,058,000          | 3,018,128         |
|  | 1,918,630         | 3,058,000          | 3,018,128         |
| The assets are restricted as a result of the specified purposes associated with the liabilities below:   |                   |                    |                   |
| Financially backed reserves  | 9 1,918,630       | 2,710,049          | 3,018,128         |
| Unspent capital grants, subsidies and contribution liabilities   | 0                 | 347,951            | 0                 |
|  | 1,918,630         | 3,058,000          | 3,018,128         |
| <b>Reconciliation of net cash provided by operating activities to net result</b>   |                   |                    |                   |
| <b>Net result</b>  | 737,720           | 16,383,619         | 15,343,310        |
| Depreciation   | 6 2,231,542       | 2,166,530          | 2,166,530         |
| (Profit)/loss on sale of asset   | 5 (69,342)        | (103,000)          | (85,200)          |
| (Increase)/decrease in receivables   | 0                 | 489,293            | 0                 |
| (Increase)/decrease in other assets  | (0)               | 115,632            | 0                 |
| Increase/(decrease) in payables  | (0)               | (2,896,164)        | 0                 |
| Increase/(decrease) in contract liabilities  | 0                 | (10,643)           | 0                 |
| Increase/(decrease) in unspent capital grants  | (347,951)         | (6,207,540)        | (1,729,706)       |
| Increase/(decrease) in other provision   | 0                 | (270,007)          | 0                 |
| Increase/(decrease) in employee provisions   | (0)               | (36,619)           | 0                 |
| Capital grants, subsidies and contributions  | (1,201,532)       | (10,816,944)       | (14,250,242)      |
| <b>Net cash from operating activities</b>  | <b>1,350,437</b>  | <b>(1,185,843)</b> | <b>1,444,692</b>  |

### 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.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 5. FIXED ASSETS

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

|  | 2024/25 Budget           |                        |                               | 2024/25 Budget           |                        |                               | 2023/24 Actual           |                        |                               | 2023/24 Budget           |                        |                               | 2023/24 Budget           |                        |                               |
|--|--------------------------|------------------------|-------------------------------|--------------------------|------------------------|-------------------------------|--------------------------|------------------------|-------------------------------|--------------------------|------------------------|-------------------------------|--------------------------|------------------------|-------------------------------|
|  | 2024/25 Budget Additions | Disposals - Book Value | Net Disposals - Sale Proceeds | 2024/25 Budget Additions | Disposals - Book Value | Net Disposals - Sale Proceeds | 2023/24 Actual Additions | Disposals - Book Value | Net Disposals - Sale Proceeds | 2023/24 Budget Additions | Disposals - Book Value | Net Disposals - Sale Proceeds | 2023/24 Budget Additions | Disposals - Book Value | Net Disposals - Sale Proceeds |
| <b>(a) Property, Plant and Equipment</b> |                          |                        |                               |                          |                        |                               |                          |                        |                               |                          |                        |                               |                          |                        |                               |
| Buildings - specialised                  | 1,632,029                | 0                      | 0                             | 22,797,933               | 0                      | 0                             | 22,797,933               | 0                      | 0                             | 0                        | 0                      | 0                             | 21,021,316               | 0                      | 0                             |
| Furniture and equipment                  | 182,951                  | 0                      | 0                             | 30,000                   | 0                      | 0                             | 30,000                   | 0                      | 0                             | 0                        | 0                      | 0                             | 25,000                   | 0                      | 0                             |
| Plant and equipment                      | 595,000                  | 38,658                 | 108,000                       | 345,205                  | 68,402                 | 171,402                       | 345,205                  | 68,402                 | 171,402                       | 86,614                   | 171,814                | 86,614                        | 706,200                  | 86,614                 | 85,200                        |
| <b>Total</b>                             | <b>2,413,980</b>         | <b>38,658</b>          | <b>108,000</b>                | <b>23,173,138</b>        | <b>68,402</b>          | <b>171,402</b>                | <b>23,173,138</b>        | <b>68,402</b>          | <b>171,402</b>                | <b>86,614</b>            | <b>171,814</b>         | <b>86,614</b>                 | <b>21,752,516</b>        | <b>86,614</b>          | <b>85,200</b>                 |
| <b>(b) Infrastructure</b>                |                          |                        |                               |                          |                        |                               |                          |                        |                               |                          |                        |                               |                          |                        |                               |
| Infrastructure - roads                   | 483,733                  | 0                      | 0                             | 72,399                   | 0                      | 0                             | 72,399                   | 0                      | 0                             | 0                        | 0                      | 0                             | 80,000                   | 0                      | 0                             |
| Infrastructure - footpaths               | 325,400                  | 0                      | 0                             | 235,801                  | 0                      | 0                             | 235,801                  | 0                      | 0                             | 0                        | 0                      | 0                             | 270,000                  | 0                      | 0                             |
| Infrastructure - drainage                | 55,000                   | 0                      | 0                             | 17,601                   | 0                      | 0                             | 17,601                   | 0                      | 0                             | 0                        | 0                      | 0                             | 100,000                  | 0                      | 0                             |
| Infrastructure - carparks                | 200,000                  | 0                      | 0                             | 11,500                   | 0                      | 0                             | 11,500                   | 0                      | 0                             | 0                        | 0                      | 0                             | 15,000                   | 0                      | 0                             |
| Infrastructure - parks and ovals         | 310,000                  | 0                      | 0                             | 270,000                  | 0                      | 0                             | 270,000                  | 0                      | 0                             | 0                        | 0                      | 0                             | 207,000                  | 0                      | 0                             |
| <b>Total</b>                             | <b>1,374,133</b>         | <b>0</b>               | <b>0</b>                      | <b>607,301</b>           | <b>0</b>               | <b>0</b>                      | <b>607,301</b>           | <b>0</b>               | <b>0</b>                      | <b>0</b>                 | <b>0</b>               | <b>0</b>                      | <b>672,000</b>           | <b>0</b>               | <b>0</b>                      |
| <b>(c) Land held for resale</b>          |                          |                        |                               |                          |                        |                               |                          |                        |                               |                          |                        |                               |                          |                        |                               |
| Cost of acquisition                      | 0                        | 0                      | 0                             | 0                        | 0                      | 0                             | 0                        | 0                      | 0                             | 0                        | 0                      | 0                             | 0                        | 0                      | 0                             |
| <b>Total</b>                             | <b>0</b>                 | <b>0</b>               | <b>0</b>                      | <b>0</b>                 | <b>0</b>               | <b>0</b>                      | <b>0</b>                 | <b>0</b>               | <b>0</b>                      | <b>0</b>                 | <b>0</b>               | <b>0</b>                      | <b>0</b>                 | <b>0</b>               | <b>0</b>                      |
| <b>Total</b>                             | <b>3,788,113</b>         | <b>38,658</b>          | <b>108,000</b>                | <b>23,780,439</b>        | <b>68,402</b>          | <b>171,402</b>                | <b>23,780,439</b>        | <b>68,402</b>          | <b>171,402</b>                | <b>86,614</b>            | <b>171,814</b>         | <b>86,614</b>                 | <b>22,424,516</b>        | <b>86,614</b>          | <b>85,200</b>                 |

### 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.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 6. DEPRECIATION

### By Class

|                                  |
|----------------------------------|
| Buildings - non-specialised      |
| Buildings - specialised          |
| Furniture and equipment          |
| Plant and equipment              |
| Infrastructure - roads           |
| Infrastructure - footpaths       |
| Infrastructure - drainage        |
| Infrastructure - carparks        |
| Infrastructure - parks and ovals |
| Infrastructure - bus shelters    |
| Right of use - land              |

### By Program

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

|                                  | 2024/25<br>Budget | 2023/24<br>Actual | 2023/24<br>Budget |
|----------------------------------|-------------------|-------------------|-------------------|
|                                  | \$                | \$                | \$                |
| Buildings - non-specialised      | 51,764            | 50,253            | 50,253            |
| Buildings - specialised          | 1,152,339         | 1,118,771         | 1,118,771         |
| Furniture and equipment          | 84,016            | 81,567            | 81,567            |
| Plant and equipment              | 250,655           | 243,352           | 243,352           |
| Infrastructure - roads           | 334,002           | 324,273           | 324,273           |
| Infrastructure - footpaths       | 94,972            | 92,205            | 92,205            |
| Infrastructure - drainage        | 59,034            | 57,314            | 57,314            |
| Infrastructure - carparks        | 29,690            | 28,825            | 28,825            |
| Infrastructure - parks and ovals | 124,232           | 120,614           | 120,614           |
| Infrastructure - bus shelters    | 8,804             | 8,547             | 8,547             |
| Right of use - land              | 42,034            | 40,809            | 40,809            |
|                                  | 2,231,542         | 2,166,530         | 2,166,530         |
| Governance                       | 294,199           | 285,627           | 285,627           |
| Law, order, public safety        | 290               | 281               | 281               |
| Health                           | 12,539            | 12,173            | 12,173            |
| Education and welfare            | 130,248           | 126,451           | 126,451           |
| Housing                          | 17,428            | 16,920            | 16,920            |
| Community amenities              | 8,804             | 8,547             | 8,547             |
| Recreation and culture           | 1,100,983         | 1,068,914         | 1,068,914         |
| Transport                        | 519,815           | 504,671           | 504,671           |
| Other property and services      | 147,236           | 142,946           | 142,946           |
|                                  | 2,231,542         | 2,166,530         | 2,166,530         |

## 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                  | Asset Class                               | Useful life    |
|---|------------------------------|---|----------------|
| Buildings   | 3 to 50 years                | Parks and Ovals - minor structure polygon | 10 to 70 years |
| Furniture and equipment                                 | 2 to 20 years                | Parks and Ovals - playground polygon      | 25 years       |
| Plant and equipment                                     | 2 to 20 years                | Parks and Ovals - amenities               | 20 to 25 years |
| Plant and equipment - Motor Vehicles - Light Fleet      | 4 to 10 years                | Parks and Ovals - bin                     | 15 to 20 years |
| Plant and equipment - Motor Vehicles - Heavy Fleet      | 5 to 10 years                | Parks and Ovals - lighting                | 20 years       |
| Sealed roads, streets and carparks formation (subgrade) | not depreciated              | Parks and Ovals - playground point        | 15 to 25 years |
| Sealed pavement (roads/carparks)                        | 85 to 100 years              | Parks and Ovals - playground lines        | 40 to 70 years |
| Surface (roads/carparks)                                | 30 to 35 years               | Parks and Ovals - sign                    | 15 to 40 years |
| Kerbing   | 60 years                     | Parks and Ovals - fence                   | 25 to 70 years |
| Surface water channels (roads/carparks)                 | 55 to 60 years               | Parks and Ovals - gate                    | 15 to 40 years |
| Footpaths   | 40 to 80 years               | Parks and Ovals - irrigation              | 30 to 35 years |
| Bus Shelter   | 25 to 30 years               | Parks and Ovals - minor structure         | 20 to 25 years |
| Drainage - Pit  | 80 years                     | Parks and Ovals - other improvements      | 20 to 25 years |
| Drainage - Pipe   | 80 years                     |   |                |
| Right-of-use (river seabed)                             | Based on the remaining lease |   |                |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 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 | 2024/25          |                             | 2024/25                                   |                            | 2024/25          |                             | 2023/24                                   |                            | 2023/24          |                             | 2023/24                                   |                            | 2023/24          |                             |
|---|-------------|-------------|---------------|------------------|-----------------------------|---|----------------------------|------------------|-----------------------------|---|----------------------------|------------------|-----------------------------|---|----------------------------|------------------|-----------------------------|
|   |             |             |               | Budget New Loans | Budget Principal Repayments | Budget Principal outstanding 30 June 2025 | Budget Interest Repayments | Actual New Loans | Actual Principal Repayments | Actual Principal outstanding 30 June 2024 | Actual Interest Repayments | Budget New Loans | Budget Principal Repayments | Budget Principal outstanding 30 June 2024 | Budget Interest Repayments | Budget New Loans | Budget Principal Repayments |
| <b>Community amenities</b>                              |             |             |               |                  |                             |   |                            |                  |                             |   |                            |                  |                             |   |                            |                  |                             |
| SMRC - Administration Building*                         | 2-6         | WATC        | 2.60%         | 0                | 0                           | 0   | 0                          | 0                | 94,112                      | 0   | (4,900)                    | 89,212           | (5,157)                     | 75,780                                    | 0                          | 75,780           | (5,157)                     |
| <b>Recreation and culture</b>                           |             |             |               |                  |                             |   |                            |                  |                             |   |                            |                  |                             |   |                            |                  |                             |
| EF Oval Precinct Redevelopment - Loan Guarantee Expense | 185         | WATC        | 4.92%         | 0                | (150,564)                   | 4,576,802                                 | (33,264)                   | 0                | 0                           | 4,800,000                                 | (72,634)                   | 4,727,366        | (115,718)                   | 0   | 4,800,000                  | 4,727,366        | (121,333)                   |
| EF Oval Precinct Redevelopment                          |             |             |               | 4,727,366        | (150,564)                   | 4,576,802                                 | (236,141)                  | 94,112           | 0                           | 4,800,000                                 | (77,534)                   | 4,816,576        | (126,490)                   | 75,780                                    | 4,800,000                  | 4,803,146        | (126,490)                   |

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

\* The SMRC Administration Building loan is an interest only loan and is funded from the participants quarterly contributions towards the Office Project. The Town's share of liability is 5.41%. The Town of East Fremantle is withdrawing from the Regional Council effective from 1 July 2024, and as such will be withdrawing from the facility agreement with the WATC. Hence, no loan liability is disclosed for 2024/25.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 7. BORROWINGS

### (b) New borrowings - 2024/25

No new borrowings are proposed for the 2024/25 financial year.

### (c) Unspent borrowings

The Town had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

### (d) Credit Facilities

|  | 2024/25<br>Budget | 2023/24<br>Actual | 2023/24<br>Budget |
|--|-------------------|-------------------|-------------------|
|  | \$                | \$                | \$                |
| <b>Undrawn borrowing facilities</b>    |                   |                   |                   |
| <b>credit standby arrangements</b>     |                   |                   |                   |
| 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                 |
| <b>Total amount of credit unused</b>   | <b>1,020,000</b>  | <b>1,020,000</b>  | <b>1,020,000</b>  |
| <b>Loan facilities</b>                 |                   |                   |                   |
| Loan facilities in use at balance date | 4,576,802         | 4,816,578         | 4,803,146         |
| Unused loan facilities at balance date | 0                 | 0                 | 0                 |

| Overdraft details                    | Purpose overdraft was established | Year overdraft established | Amount b/fwd 1 July 2024 | 2024/25 Budgeted Increase/ (Decrease) | Amount as at 30th June 2025 |
|--------------------------------------|-----------------------------------|----------------------------|--------------------------|---------------------------------------|-----------------------------|
|                                      |                                   |                            | \$                       | \$                                    | \$                          |
| CBA (3.01% at time of establishment) | End of year cashflow              | 2020/21                    | 1,000,000                | 0                                     | 1,000,000                   |
|                                      |                                   |                            | 1,000,000                | 0                                     | 1,000,000                   |

### MATERIAL ACCOUNTING POLICIES

#### BORROWING COSTS

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

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 8. LEASE LIABILITIES

| Purpose                     | Lease Number | Institution             | Lease Interest Rate | Lease Term (months) | Budget Lease Principal 1 July 2024 | 2024/25 Budget Lease Principal Repayments | 2024/25 Budget Lease Principal outstanding 30 June 2025 | 2024/25 Budget Lease Interest Repayments | 2024/25 Budget Lease Interest outstanding 30 June 2025 | 2023/24 Actual Lease Principal Repayments | 2023/24 Actual Lease Principal outstanding 29 June 2024 | 2023/24 Actual Lease Interest Repayments | 2023/24 Actual Lease Interest outstanding 29 June 2024 | Budget Lease Principal outstanding 29 June 2024 | 2023/24 Budget Lease Principal repayments | 2023/24 Budget Lease New Leases | 2023/24 Budget Lease Principal 1 July 2023 | 2023/24 Budget Lease Interest Repayments | 2023/24 Budget Lease Interest outstanding 30 June 2024 |  |
|-----------------------------|--------------|-------------------------|---------------------|---------------------|------------------------------------|---|---|--|--|---|---|--|--|---|---|---------------------------------|--|--|--|--|
|                             |              |                         |                     |                     |                                    |   |   |  |  |   |   |  |  |   |   |                                 |  |  |  | 2024/25 Budget Lease Interest Repayments |
| Recreation and culture      |              | Department of Transport | 2.60%               | 110                 | 161,569                            | 0   | (52,049)  | 109,520                                  | (6,000)  | 0   | 211,376   | 0  | (49,807)   | 161,569   | 0   | 0                               | 211,376                                    | 0  | (49,807)   | 161,569                                  |
| River seabed (Mooring Pens) |              |                         |                     |                     | 161,569                            | 0   | (52,049)  | 109,520                                  | (6,000)  | 0   | 211,376   | 0  | (49,807)   | 161,569   | 0   | 0                               | 211,376                                    | 0  | (49,807)   | 161,569                                  |
|                             |              |                         |                     |                     |                                    |   |   |  |  |   |   |  |  |   |   |                                 |  |  |  |  |

### 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.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 9. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

|  | 2024/25   |         | 2024/25     |          | 2024/25  |           | 2023/24   |           | 2023/24     |          | 2023/24   |           | 2023/24   |           | 2023/24  |          |           |
|--|-----------|---------|-------------|----------|----------|-----------|-----------|-----------|-------------|----------|-----------|-----------|-----------|-----------|----------|----------|-----------|
|  | Budget    | Opening | Budget      | Transfer | Budget   | Actual    | Actual    | Actual    | Actual      | Actual   | Actual    | Actual    | Actual    | Actual    | Actual   | Actual   |           |
|  | Balance   | Balance | Transfer    | (from)   | Transfer | Opening   | Opening   | Transfer  | Transfer    | Transfer | Transfer  | Transfer  | Transfer  | Transfer  | Transfer | Transfer |           |
|  | \$        | \$      | \$          | \$       | \$       | \$        | \$        | \$        | \$          | \$       | \$        | \$        | \$        | \$        | \$       | \$       |           |
| <b>Restricted by legislation</b>           |           |         |             |          |          |           |           |           |             |          |           |           |           |           |          |          |           |
| Payment in Lieu of Parking Reserve         | 137,010   | 0       | 0           | 0        | 0        | 137,010   | 137,010   | 0         | 0           | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 0         |
| Payment in Lieu of Public Open Space       | 137,010   | 0       | 0           | 0        | 0        | 137,010   | 137,010   | 0         | 0           | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 0         |
| <b>Restricted by council</b>               |           |         |             |          |          |           |           |           |             |          |           |           |           |           |          |          |           |
| Non-Current Leave Entitlements Reserve     | 0         | 0       | 0           | 0        | 0        | 0         | 0         | 0         | 0           | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 0         |
| Unspent Grants and Restricted Cash Reserve | 0         | 0       | 0           | 0        | 0        | 0         | 0         | 0         | 0           | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 0         |
| Vehicle, Plant and Equipment Reserve       | 0         | 0       | 0           | 0        | 0        | 50,407    | 50,407    | 0         | (50,407)    | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 50,407    |
| Aged Services Reserve                      | 0         | 0       | 0           | 0        | 0        | 0         | 0         | 0         | 0           | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 0         |
| Strategic Asset Management Reserve         | 0         | 166,275 | 0           | 0        | 0        | 64,920    | 64,920    | 0         | (64,920)    | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 64,920    |
| Arts and Sculpture Reserve                 | 195,664   | 0       | (45,000)    | 0        | 0        | 165,664   | 165,664   | 30,000    | 0           | 0        | 30,000    | 30,000    | 0         | (45,000)  | 0        | 0        | 150,664   |
| Waste Reserve                              | 35,000    | 0       | 0           | 0        | 0        | 35,000    | 35,000    | 0         | 0           | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 35,000    |
| Streetscape Reserve                        | 75,000    | 0       | (75,000)    | 0        | 0        | 75,000    | 75,000    | 0         | 0           | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 75,000    |
| Drainage Reserve                           | 133,293   | 0       | (133,293)   | 0        | 0        | 193,293   | 193,293   | 0         | (60,000)    | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 216,000   |
| East Fremantle Oval Redevelopment Reserve  | 250,529   | 0       | (250,529)   | 0        | 0        | 341,431   | 341,431   | 1,046,111 | (1,137,013) | 0        | 588,043   | 588,043   | 0         | (156,077) | 0        | 0        | 964,607   |
| Preston Point Facilities Reserve           | 0         | 0       | 0           | 0        | 0        | 145,290   | 145,290   | 0         | (145,290)   | 0        | 0         | 0         | 0         | (30,000)  | 0        | 0        | 35,290    |
| Foreshore Master Plan Reserve              | 196,344   | 0       | 0           | 0        | 0        | 196,344   | 196,344   | 0         | 0           | 0        | 0         | 0         | 0         | 0         | 0        | 0        | 213,618   |
| Sustainability and Environmental Reserve   | 438,553   | 137,197 | (575,750)   | 0        | 0        | 304,723   | 304,723   | 133,830   | 0           | 0        | 133,830   | 133,830   | (310,000) | 0         | 0        | 0        | 128,553   |
| Town Planning Reserve                      | 150,000   | 40,000  | 0           | 0        | 0        | 100,000   | 100,000   | 50,000    | 0           | 0        | 100,000   | 100,000   | 50,000    | 0         | 0        | 0        | 150,000   |
| Business Improvement Reserve               | 150,000   | 0       | (70,000)    | 0        | 0        | 50,000    | 50,000    | 100,000   | 0           | 0        | 100,000   | 100,000   | 100,000   | 0         | 0        | 0        | 150,000   |
| Civic Building Reserve                     | 5,305     | 31,418  | (16,737)    | 0        | 0        | 16,500    | 16,500    | 0         | (11,195)    | 0        | 5,305     | 5,305     | 30,137    | (16,244)  | 0        | 0        | 30,393    |
| Strategic Waste Reserve                    | 326,684   | 0       | 0           | 0        | 0        | 146,684   | 146,684   | 180,000   | 0           | 0        | 326,684   | 146,684   | 180,000   | (326,684) | 0        | 0        | 0         |
| Plympton Parking Reserve                   | 616,667   | 0       | 0           | 0        | 0        | 616,667   | 616,667   | 0         | 0           | 0        | 616,667   | 616,666   | 0         | 0         | 0        | 0        | 616,666   |
|  | 2,573,039 | 374,890 | (1,166,309) | 0        | 0        | 2,501,923 | 2,501,923 | 1,539,941 | (1,468,825) | 0        | 2,573,039 | 2,653,113 | 1,112,010 | (884,005) | 0        | 0        | 2,881,118 |
|  | 2,710,049 | 374,890 | (1,166,309) | 0        | 0        | 2,638,933 | 2,638,933 | 1,539,941 | (1,468,825) | 0        | 2,710,049 | 2,790,123 | 1,112,010 | (884,005) | 0        | 0        | 3,018,128 |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 9. RESERVE ACCOUNTS

### (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   |
|--|-------------------------|--|
| Payment in Lieu of Parking Reserve         | ongoing                 | To receive and apply funds for payments received in lieu of parking.   |
| Payment in Lieu of Public Open Space       | ongoing                 | To receive payment from developers in lieu of land set aside for public open space, with funds to be applied in accordance with section 154 of the Planning and Development Act 2005.                                      |
| Non-Current Leave Entitlements Reserve     | ongoing                 | To fund the non-current liability amount of annual, sick and long service leave entitlements accrued in previous financial years beyond the amount provided for in the Provision for Leave current liability account.      |
| Unspent Grants and Restricted Cash Reserve | ongoing                 | To restrict unspent grants and contributions at end of year.   |
| Vehicle, Plant and Equipment Reserve       | ongoing                 | To support the funding of vehicle, plant and equipment purchases.  |
| Aged Services Reserve                      | ongoing                 | To retain surplus CHSP program funds for future periods, and to fund all activities and assets relating to the provision of this service.  |
| Strategic Asset Management Reserve         | ongoing                 | To fund the acquisition of new and renewal of existing Town infrastructure, buildings and other assets.  |
| 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.  |
| 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. |
| Streetscape Reserve                        | to be closed            | To implement Streetscape initiatives including the redevelopment of George Street.   |
| Drainage Reserve                           | to be closed            | To fund drainage asset management requirements.  |
| East Fremantle Oval Redevelopment Reserve  | ongoing                 | To fund all costs associated with the redevelopment of the East Fremantle Oval precinct, including debt servicing costs.   |
| Preston Point Facilities Reserve           | ongoing                 | To fund all costs associated with the implementation of the Preston Point Facilities Master Plan.  |
| Foreshore Master Plan Reserve              | ongoing                 | To fund all costs associated with the implementation of the Foreshore Management Plan.   |
| Sustainability and Environmental Reserve   | ongoing                 | To fund sustainability and environmental initiatives as well as support actions/recommendations from the Community Climate Action Plan.  |
| Town Planning Reserve                      | ongoing                 | To fund planning and building works associated with the protection and amenity of the built environment.   |
| Business Improvement Reserve               | ongoing                 | To fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.   |
| Civic Building Reserve                     | ongoing                 | To receive the net income from the Old Police Station for building maintenance and renewal purposes against the civic precinct.  |
| Strategic Waste Reserve                    | ongoing                 | To fund strategic waste initiatives including any costs associated with participation in the regional local government.  |
| Plympton Parking Reserve                   | ongoing                 | To fund parking management initiatives within the Plympton 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.

Opening balances from the following existing asset reserves will be consolidated into the Strategic Asset Management Reserve as the overarching strategic asset reserve for asset funding:

- Streetscape Reserve
- Drainage Reserve



# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 10 REVENUE RECOGNITION

### MATERIAL ACCOUNTING POLICIES

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  |
| of non-financial assets  | controlled by the local government   |                                      | reporting  |   |   | performance obligations                           | transaction price of terms                       | 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 prior 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 fee  | 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 prior 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 the 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 advance                               | 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 in 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   | Leasing Mooring Pen  | Single point in time                 | Payment in full in advance                       | Contract                                | Adopted by Council annually   | Based on timing of entry to facility              | 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 in advance                       | Contract                                | Adopted by Council annually   | Based on timing of entry to facility              | Returns repayment of transaction on              | On entry or at conclusion of hire                                  |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 11. PROGRAM INFORMATION

### (a) 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   | ACTIVITIES  |
|---|---|
| <b>Governance</b>   |   |
| To provide a decision making process for the efficient allocation of scarce resources.  | 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.                                    |
| <b>General purpose funding</b>  |   |
| To collect revenue to allow for the allocation to services.   | Rating, general purpose government grants and interest revenue.   |
| <b>Law, order, public safety</b>  |   |
| To provide services to ensure bushfire prevention, animal control and community safety.   | Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety including emergency services.   |
| <b>Health</b>   |   |
| To provide an operational framework for environmental and community health.   | Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health services.   |
| <b>Education and welfare</b>  |   |
| To provide assistance to senior citizens welfare and home and community care.   | Provision and maintenance of home and community care programs including in home care, senior outings and respite.   |
| <b>Housing</b>  |   |
| To assist with housing for staff and the community.   | Provision and maintenance of residential rental properties.   |
| <b>Community amenities</b>  |   |
| To provide community amenities and other infrastructure as required by the community.   | Rubbish collection, recycling and disposal, joint maintenance of SMRC waste management facility, administration of Town Planning Schemes, heritage protection and townscapes, maintenance of urban stormwater drainage and protection of the environment. |
| <b>Recreation and culture</b>   |   |
| To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social well being and health and community. | 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.                           |
| <b>Transport</b>  |   |
| To provide safe, effective and efficient transport infrastructure to the community.   | Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning and lighting of streets.  |
| <b>Economic services</b>  |   |
| To help promote the Town and improve its economic wellbeing.  | The regulation and provision of tourism, area promotion activities and building control.  |
| <b>Other property and services</b>  |   |
| To monitor and control plant and depot operations, and to provide other property services not included elsewhere.   | Private works operation, plant operating costs, depot operations and unclassified property functions.   |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 11 PROGRAM INFORMATION (Continued)

### (b) Income and expenses

#### Income excluding grants, subsidies and contributions

|                             | 2024/25<br>Budget | 2023/24<br>Actual | 2023/24<br>Budget |
|-----------------------------|-------------------|-------------------|-------------------|
|                             | \$                | \$                | \$                |
| Governance                  | 11,000            | 48,658            | 48,658            |
| General purpose funding     | 9,802,566         | 9,692,683         | 9,370,455         |
| Law, order, public safety   | 22,127            | 21,224            | 29,060            |
| Health                      | 46,963            | 56,049            | 37,975            |
| Education and welfare       | 238,111           | 228,404           | 228,404           |
| Housing                     | 98,744            | 94,718            | 94,718            |
| Community amenities         | 221,489           | 196,783           | 254,004           |
| Recreation and culture      | 408,291           | 353,119           | 338,977           |
| Transport                   | 390,350           | 349,905           | 365,551           |
| Economic services           | 135,780           | 130,243           | 154,558           |
| Other property and services | 33,597            | 65,227            | 32,227            |
|                             | 11,409,018        | 11,237,013        | 10,954,587        |

#### Operating grants, subsidies and contributions

|                         |           |         |           |
|-------------------------|-----------|---------|-----------|
| General purpose funding | 277,335   | 13,261  | 277,335   |
| Education and welfare   | 691,978   | 668,578 | 668,578   |
| Community amenities     | 4,100     | 11,650  | 4,100     |
| Recreation and culture  | 20,000    | 120,046 | 38,000    |
| Transport               | 32,045    | 35,301  | 32,045    |
|                         | 1,025,458 | 848,836 | 1,020,058 |

#### Capital grants, subsidies and contributions

|                        |           |            |            |
|------------------------|-----------|------------|------------|
| Governance             | 0         | 9,750      | 0          |
| Recreation and culture | 1,065,750 | 17,200,560 | 15,895,767 |
| Transport              | 483,733   | 84,181     | 84,181     |
|                        | 1,549,483 | 17,294,491 | 15,979,948 |

#### Total Income

13,983,959      29,380,340      27,954,593

#### Expenses

|                             |              |              |              |
|-----------------------------|--------------|--------------|--------------|
| Governance                  | (1,763,126)  | (1,423,695)  | (1,431,247)  |
| General purpose funding     | (338,397)    | (327,631)    | (128,031)    |
| Law, order, public safety   | (336,315)    | (301,018)    | (192,270)    |
| Health                      | (253,567)    | (242,012)    | (279,456)    |
| Education and welfare       | (1,315,926)  | (1,218,249)  | (1,210,346)  |
| Housing                     | (79,136)     | (83,363)     | (55,933)     |
| Community amenities         | (2,662,732)  | (2,880,447)  | (2,943,045)  |
| Recreation and culture      | (3,392,988)  | (3,560,716)  | (3,088,285)  |
| Transport                   | (2,795,673)  | (2,584,865)  | (2,978,529)  |
| Economic services           | (180,122)    | (163,041)    | (157,614)    |
| Other property and services | (128,257)    | (211,684)    | (146,527)    |
|                             | (13,246,239) | (12,996,721) | (12,611,283) |

#### Net result for the period

737,720      16,383,619      15,343,310

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 12. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

|                        |                |                |                |
|------------------------|----------------|----------------|----------------|
| Investments            |                |                |                |
| - Reserve accounts     | 57,559         | 400,000        | 90,000         |
| - Other funds          | 40,000         | 20,000         | 40,000         |
| Other interest revenue | 75,706         | 59,440         | 59,440         |
|                        | <u>173,265</u> | <u>479,440</u> | <u>189,440</u> |

#### (b) Other revenue

|                               |               |               |               |
|-------------------------------|---------------|---------------|---------------|
| Reimbursements and recoveries | 92,900        | 56,000        | 42,000        |
|                               | <u>92,900</u> | <u>56,000</u> | <u>42,000</u> |

### The net result includes as expenses

#### (c) Auditors remuneration

|                |               |               |               |
|----------------|---------------|---------------|---------------|
| Audit services | 59,227        | 57,502        | 57,502        |
|                | <u>59,227</u> | <u>57,502</u> | <u>57,502</u> |

#### (d) Interest expenses (finance costs)

|  |                |                |                |
|--|----------------|----------------|----------------|
| Borrowings (refer Note 7(a))                         | 259,405        | 126,490        | 126,490        |
| Interest expense on lease liabilities (refer Note 8) | 8,000          | 8,000          | 8,000          |
|  | <u>267,405</u> | <u>134,490</u> | <u>134,490</u> |

#### (e) Write offs

|                  |               |               |               |
|------------------|---------------|---------------|---------------|
| General rate     | 6,430         | 6,273         | 6,273         |
| Fees and charges | 10,716        | 10,455        | 10,455        |
|                  | <u>17,146</u> | <u>16,728</u> | <u>16,728</u> |

#### (f) Low Value lease expenses

|                     |          |          |          |
|---------------------|----------|----------|----------|
| Office equipment    | 0        | 0        | 0        |
| Gymnasium equipment | 0        | 0        | 0        |
|                     | <u>0</u> | <u>0</u> | <u>0</u> |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 13. ELECTED MEMBERS REMUNERATION

|   | 2024/25<br>Budget | 2023/24<br>Actual | 2023/24<br>Budget |
|---|-------------------|-------------------|-------------------|
|   | \$                | \$                | \$                |
| <b>Mayor Oneill</b>   |                   |                   |                   |
| Mayor's Allowance   | 39,988            | 38,450            | 38,450            |
| Meeting attendance fees                                       | 27,425            | 26,370            | 26,370            |
| Annual allowance for ICT expenses                             | 3,500             | 3,500             | 3,500             |
|   | 70,913            | 68,320            | 68,320            |
| <b>Deputy Mayor Natale</b>                                    |                   |                   |                   |
| Deputy Mayor's Allowance                                      | 9,997             | 9,612             | 9,612             |
| Meeting attendance fees                                       | 17,711            | 17,030            | 17,030            |
| Annual allowance for ICT expenses                             | 3,500             | 3,500             | 3,500             |
|   | 31,208            | 30,142            | 30,142            |
| <b>Cr McPhail</b>   |                   |                   |                   |
| Meeting attendance fees                                       | 17,711            | 17,030            | 17,030            |
| Annual allowance for ICT expenses                             | 3,500             | 3,500             | 3,500             |
|   | 21,211            | 20,530            | 20,530            |
| <b>Cr Collinson</b>   |                   |                   |                   |
| Meeting attendance fees                                       | 17,711            | 17,030            | 17,030            |
| Annual allowance for ICT expenses                             | 3,500             | 3,500             | 3,500             |
|   | 21,211            | 20,530            | 20,530            |
| <b>Cr White</b>   |                   |                   |                   |
| Meeting attendance fees                                       | 17,711            | 17,030            | 17,030            |
| Annual allowance for ICT expenses                             | 3,500             | 3,500             | 3,500             |
|   | 21,211            | 20,530            | 20,530            |
| <b>Cr Donovan</b>   |                   |                   |                   |
| Meeting attendance fees                                       | 17,711            | 17,030            | 17,030            |
| Annual allowance for ICT expenses                             | 3,500             | 3,500             | 3,500             |
|   | 21,211            | 20,530            | 20,530            |
| <b>Cr Nardi (Not elected at the 21 October 2023 election)</b> |                   |                   |                   |
| Meeting attendance fees                                       | 0                 | 5,677             | 17,030            |
| Annual allowance for ICT expenses                             | 0                 | 1,167             | 3,500             |
|   | 0                 | 6,843             | 20,530            |
| <b>Cr Wilson</b>  |                   |                   |                   |
| Meeting attendance fees                                       | 17,711            | 17,030            | 17,030            |
| Annual allowance for ICT expenses                             | 3,500             | 3,500             | 3,500             |
|   | 21,211            | 20,530            | 20,530            |
| <b>Cr Mascaro (Resigned 16 April 2023)</b>                    |                   |                   |                   |
| Meeting attendance fees                                       | 0                 | 0                 | 17,030            |
| Annual allowance for ICT expenses                             | 0                 | 0                 | 3,500             |
|   | 0                 | 0                 | 20,530            |
| <b>Cr Maywood (Elected 21 October 2023)</b>                   |                   |                   |                   |
| Meeting attendance fees                                       | 17,711            | 11,353            | 0                 |
| Annual allowance for ICT expenses                             | 3,500             | 2,333             | 0                 |
|   | 21,211            | 13,687            | 0                 |
| <b>Cr Harrington (Elected 21 October 2023)</b>                |                   |                   |                   |
| Meeting attendance fees                                       | 17,711            | 11,353            | 0                 |
| Annual allowance for ICT expenses                             | 3,500             | 2,333             | 0                 |
|   | 21,211            | 13,687            | 0                 |
| <b>Total Elected Member Remuneration</b>                      | <b>250,598</b>    | <b>235,329</b>    | <b>242,172</b>    |
| Mayor's Allowance   | 39,988            | 38,450            | 38,450            |
| Deputy Mayor's Allowance                                      | 9,997             | 9,612             | 9,612             |
| Meeting attendance fees                                       | 169,113           | 156,933           | 162,610           |
| Annual allowance for ICT expenses                             | 31,500            | 30,333            | 31,500            |
|   | 250,598           | 235,329           | 242,172           |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 14 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 is being replaced with an Integrated Community Sport and Leisure Facility and associated precinct.

The design is based on the following key principles:

- Embracing the existing site levels
- Retaining much of the existing landscaping and topography
- Creation of integrated community facilities across the precinct
- Co-locating the croquet and bowling greens adjacent to the building
- Creating visual and community permeability through the site
- Developing a two storey main building structure with views across the precinct
- Creating a 'heart' of the development with the café and playground
- Achieving a WAFL compliant facility with functional excellence
- Incorporating a commercially attractive flexible health club venue
- Development of an adjusted oval with upgraded drainage

The timetable is to build and open the proposed facility by May 2024.

| (a) Prior year transactions | Note | Approved 3<br>Year Budget   | 2024/25           | 2023/24        | 2023/24           | 2022/23           | 2021/22           |                |
|-----------------------------|------|---|-------------------|----------------|-------------------|-------------------|-------------------|----------------|
|                             |      |   | Budget            | Budget         | Actual            | Actual            | Actual            |                |
|                             |      |   | \$                | \$             | \$                | \$                | \$                |                |
| <b>Capital revenue</b>      |      |   |                   |                |                   |                   |                   |                |
|                             |      | State Government Funding (DLGSCI)                                     | 25,000,000        | 0              | 14,053,237        | 15,448,199        | 8,623,030         | 928,771        |
|                             |      | Lotterywest   | 1,345,060         | 0              | 672,530           | 1,345,060         | 0                 | 0              |
|                             |      | AFL Facilities Fund   | 250,000           | 0              | 250,000           | 250,000           | 0                 | 0              |
|                             |      | ToEF - Loan Borrowings  | 4,800,000         | 0              | 4,800,000         | 4,800,000         | 0                 | 0              |
|                             |      | ToEF - Transfer (to) / from East Fremantle Oval Redevelopment Reserve | 3,183,400         | 140,529        | (18,972)          | 337,289           | 2,846,111         | 0              |
|                             |      | East Fremantle Football Club Contribution                             | 72,587            | 0              | 0                 | 72,587            | 0                 | 0              |
|                             |      | East Fremantle Bowling Club Contribution                              | 18,182            | 0              | 0                 | 0                 | 18,182            | 0              |
|                             |      | <b>Total Capital Revenue</b>  | <b>34,669,229</b> | <b>140,529</b> | <b>19,756,795</b> | <b>22,253,135</b> | <b>11,487,323</b> | <b>928,771</b> |
| <b>Capital expenditure</b>  |      |   |                   |                |                   |                   |                   |                |
|                             | 5(a) | Construction of Facilities  | (34,669,229)      | (140,529)      | (19,776,296)      | (21,654,942)      | (12,085,516)      | (928,771)      |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 15 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 is being replaced with an Integrated Community Sport and Leisure Facility and associated precinct.

Belgravia (Operator) have been appointed the operator of the East Fremantle Community Park

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 will be a 5+5 year agreement. The Lease will terminate automatically on termination of the Operator Agreement. The Operator will be responsible for entering into sub-leases and licences with the incumbent sporting clubs and community groups.

All operating precinct expenses will be the responsibility of the Operator. The Operator will be 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. It is proposed that the Operator will receive a Management Fee (including recovery of corporate overheads) equivalent to 6% of Operating Revenue.

A food and beverage payment is proposed for the Sporting Clubs based on the amount of revenue from sales attributable to each club. This payment will be treated as an expense against the Operating Budget. The following payments need to be made from the net profit generated by the Facility prior to any distribution of profits to stakeholders; a sinking fund contribution of \$275,000 pa from Year 3, recovery of pre-opening service expenses and a contribution of up to \$200,000 pa to cover a portion of the Town's loan repayments.

The timetable is to build and open the proposed facility by May 2024.

### (b) Expected Cashflows

|  | 2023/24 Actual   |                  |                    |                    |                    |                    |                    |
|--|------------------|------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  | 2023/24 Actual   | 2023/24 Budget   | 2024/25 Budget     | 2025/26 Forecast   | 2026/27 Forecast   | 2027/28 Forecast   | 2028/29 Forecast   |
| Payments to Belgravia                                |                  |                  |                    |                    |                    |                    |                    |
| - Pre Opening Services Fee                           | \$ 245,522       |                  |                    |                    |                    |                    |                    |
| - Lease Mobilisation Fee                             | 22,500           |                  |                    |                    |                    |                    |                    |
| - 23/24 Trading Result                               | 133,636          |                  |                    |                    |                    |                    |                    |
|  | <b>401,658</b>   |                  |                    |                    |                    |                    |                    |
| <b>Revenue</b>                                       | \$               | \$               | \$                 | \$                 | \$                 | \$                 | \$                 |
| Gross Revenue - Food and Beverage (Non-Club)         | 345,700          | 345,700          | 1,786,200          | 1,875,510          | 1,969,286          | 2,067,750          | 2,171,137          |
| Gross Revenue - Food and Beverage (Club)             | 0                | 0                | 288,000            | 302,400            | 317,520            | 333,396            | 350,066            |
| Health Club Revenue                                  | 178,890          | 178,890          | 1,675,720          | 2,213,164          | 2,285,830          | 2,354,406          | 2,425,038          |
|  | <b>524,590</b>   | <b>524,590</b>   | <b>3,749,920</b>   | <b>4,391,074</b>   | <b>4,572,636</b>   | <b>4,755,552</b>   | <b>4,946,241</b>   |
| <b>Expenditure</b>                                   |                  |                  |                    |                    |                    |                    |                    |
| Management Fee                                       | (30,000)         | (30,000)         | (180,000)          | (251,800)          | (259,354)          | (267,135)          | (275,149)          |
| Food and Beverage Expenses (73% of Revenue)          | (252,361)        | (252,361)        | (1,514,166)        | (1,589,874)        | (1,669,368)        | (1,752,837)        | (1,840,478)        |
| Food and Beverage Payment to Clubs                   | 0                | 0                | (109,139)          | (114,597)          | (120,327)          | (126,342)          | (132,660)          |
| Precinct Expenses                                    | (375,865)        | (375,865)        | (1,996,259)        | (2,009,069)        | (2,086,591)        | (2,148,126)        | (2,208,777)        |
|  | <b>(658,226)</b> | <b>(658,226)</b> | <b>(3,799,564)</b> | <b>(3,965,340)</b> | <b>(4,135,640)</b> | <b>(4,294,440)</b> | <b>(4,457,064)</b> |
| <b>Net Profit less</b>                               | <b>(133,636)</b> | <b>(133,636)</b> | <b>(49,644)</b>    | <b>425,734</b>     | <b>436,996</b>     | <b>461,112</b>     | <b>489,177</b>     |
| Sinking Fund Contribution                            | 0                | 0                | 0                  | (275,000)          | (275,000)          | (275,000)          | (275,000)          |
| Recovery of pre-opening service fee                  | 0                | 0                | 0                  | (150,734)          | (94,788)           | 0                  | 0                  |
| Town payment including loan repayment cont.          | 0                | 0                | 0                  |                    | (67,208)           | (186,112)          | (214,177)          |
| <b>Funds available for Distribution of Dividends</b> | <b>0</b>         | <b>0</b>         | <b>0</b>           | <b>(0)</b>         | <b>(0)</b>         | <b>0</b>           | <b>(0)</b>         |

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 16 INVESTMENT IN ASSOCIATES

### (a) Investment in associate

#### Town of East Fremantle Withdrawal from the Resource Recovery Group (RRG)

At the Ordinary Council Meeting held on 20 June 2023, Council unanimously resolved to provide formal notice of withdrawal to the Resource Recovery Group (RRG - formerly SMRC) in accordance with section 11.1 of the Establishment Agreement (1997) to end its membership (participation) within the regional local government. The effective withdraw date is 1 July 2024.

The RRG Council at its meeting on 23 May 2024 formally resolved to initiate the requirement for the Town of East Fremantle to fund amended Business Plans. The amended business plans will assess the value of assets and liabilities of the regional local government under a notional wind up scenario and determine the proportional share of assets/liabilities of the participating local governments.

Based on preliminary modelling advised by the RRG, the Town's estimated share of equity will be approximate to the cost of the amended business plans. Therefore, the Town will be assessing the derecognition of its share of investment in associate at 30 June 2024, as such, will not be carrying a balance on the Statement of Financial Position in 2024/25.

#### **MATERIAL ACCOUNTING POLICIES**

##### **Investments in associates**

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

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

##### **Investments in associates (continued)**

Profits and losses resulting from transactions between the Town and the associate are eliminated to the extent of the Town's interest in the associate. When the Town's share of losses in an associate equals or exceeds its interest in the associate, the Town discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Town will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.



# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 17 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:

| <b>Detail</b> | <b>Balance<br/>30 June 2024</b> | <b>Estimated<br/>amounts<br/>received</b> | <b>Estimated<br/>amounts<br/>paid</b> | <b>Estimated<br/>balance<br/>30 June 2025</b> |
|---------------|---------------------------------|---|---------------------------------------|---|
| Nil           | \$                              | \$  | \$                                    | \$  |
|               | 0                               | 0   | 0                                     | 0   |

The Town held \$137,010 in trust as at 30 June 2023 in Developer Cash in Lieu of Parking. This has since been transferred to a specific Reserve as required by the Planning and Development (Local Planning Schemes) Regulations 2015.

# Notes to and forming part of the Budget

For the year ended 30 June 2025

## 18 FEES AND CHARGES

|                             | 2024/25<br>Budget | 2023/24<br>Actual | 2023/24<br>Budget |
|-----------------------------|-------------------|-------------------|-------------------|
|                             | \$                | \$                | \$                |
| <b>By Program:</b>          |                   |                   |                   |
| General purpose funding     | 91,357            | 87,633            | 87,633            |
| Law, order, public safety   | 22,127            | 21,224            | 29,060            |
| Health                      | 46,963            | 45,049            | 26,975            |
| Education and welfare       | 238,111           | 228,404           | 228,404           |
| Housing                     | 98,744            | 94,718            | 94,718            |
| Community amenities         | 205,147           | 196,783           | 238,662           |
| Recreation and culture      | 309,391           | 296,777           | 296,777           |
| Transport                   | 354,350           | 339,905           | 355,551           |
| Economic services           | 135,780           | 130,243           | 154,558           |
| Other property and services | 33,597            | 32,227            | 32,227            |
|                             | 1,535,567         | 1,472,963         | 1,544,565         |

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

# Supplementary Information

For the year ended 30 June 2025

Capital Expenditure Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

# Capital Works Schedule

For the year ended 30 June 2025

| Town of East Fremantle - Capital Works Schedule - 2024/25 |         |                                |  |                  |
|---|---------|--------------------------------|--|------------------|
| GL  | Job     | Asset Class                    | Description  | 24/25 Budget     |
| E10648  |         | Plant & Equipment              | VW Golf Alltrack Wagon (EMRS)  | 40,000           |
| E12642  |         | Plant & Equipment              | Isuzu MKR190 truck   | 90,000           |
| E11720  |         | Plant & Equipment              | Kobota F3690   | 55,000           |
| E12802  |         | Plant & Equipment              | Kobelco SK17SR-5   | 40,000           |
| E12810  |         | Plant & Equipment              | Upgrade street lights to LED, including smart lighting for major roads   | 310,000          |
| E11723  |         | Plant & Equipment              | Two EV Charges for East Fremantle Community Park   | 44,000           |
| E04635  |         | Plant & Equipment              | Upgrade of EV charger power connection adjacent to Town hall car park  | 20,000           |
|   |         |                                | <b>Total Plant &amp; Equipment</b>   | <b>599,000</b>   |
| E04606  |         | Furniture & Equipment          | General Allocation   | 17,951           |
| E04634  |         | Furniture & Equipment          | Laptop Replacement Program (Investigate green finance lease)   | 35,000           |
| E04633  |         | Furniture & Equipment          | ERP Replacement - New Electronic Document Records Management System  | 70,000           |
| E04610  |         | Furniture & Equipment          | AV Council Chambers (Recording Equipment + Replace end of life equipment)  | 60,000           |
|   |         |                                | <b>Total Furniture &amp; Equipment</b>   | <b>182,951</b>   |
| E11739  | E11739  | Buildings                      | Tricolore Soccer Club Upgrades   | 690,000          |
| E11715  | E11748  | Buildings                      | Solar and Battery Installation East Fremantle Community Park. Solar installation Town Hall, Depot and Dovenby House            | 707,500          |
| E07402  | LB237R  | Buildings                      | EH Gray various upgrades   | 22,500           |
| E04604  |         | Buildings                      | Floorboard Sealing - enhancing thermal comfort   | 13,000           |
| E11715  | E11738  | Buildings                      | East Fremantle Community Park - Miscellaneous Works  | 140,529          |
| E14605  |         | Buildings                      | Buildings upgrade door locks - Various   | 35,000           |
| E11715  | E11737  | Buildings                      | Building upgrade - Camp Waller - Eaves lining  | 4,500            |
| E14601  |         | Buildings                      | Buildings upgrade RCD's switchboards - Various   | 10,000           |
| E11714  | LB221R  | Buildings                      | Building upgrade - Hurricanes - Lighting   | 9,000            |
|   |         |                                | <b>Total Buildings</b>   | <b>1,632,029</b> |
| E12820  | E12849  | Infrastructure - Roads         | Riverside Road (adjacent to Leeuwin Boat Ramp)   | 483,733          |
|   |         |                                | <b>Total Infrastructure - Roads</b>  | <b>483,733</b>   |
| E12761  | E12761  | Infrastructure - Drainage      | Upgrade old pits to SEPs   | 15,000           |
| E12672  | E12672  | Infrastructure - Drainage      | Preston Point Road - Above carpark near Tennis Club - Investigate and upgrade storage prior to water entering pipe to river    | 20,000           |
| E12707  |         | Infrastructure - Drainage      | George Street - Drainage investigation and upgrades to allow underground piped water flow                                      | 20,000           |
|   |         |                                | <b>Total Infrastructure - Drainage</b>   | <b>55,000</b>    |
| E11749  | E11749  | Infrastructure - Parks & Ovals | Rotunda replacement - Wayman Park  | 40,000           |
| E11686  |         | Infrastructure - Parks & Ovals | Rotunda replacement - Mervi Cowan Park   | 55,000           |
| E11726  | E11741  | Infrastructure - Parks & Ovals | Upgrade of Retic - Preston Point   | 20,000           |
| E11673  | E11673  | Infrastructure - Parks & Ovals | Limestone wall replacement - Glasson Park  | 40,000           |
| E11726  | E11726  | Infrastructure - Parks & Ovals | Bore test/replacement - Foreshore Parks  | 30,000           |
| E11726  | E11726  | Infrastructure - Parks & Ovals | Bore pump test - Stratford Street Park   | 10,000           |
| E11726  | E11726  | Infrastructure - Parks & Ovals | Irrigation upgrade - Marjorie Green Park   | 10,000           |
| E11726  | E11726  | Infrastructure - Parks & Ovals | Irrigation upgrade tie in to existing system -Locke Park   | 35,000           |
| E11725  | E11743  | Infrastructure - Parks & Ovals | Bin upgrades   | 10,000           |
| E11729  | EE11745 | Infrastructure - Parks & Ovals | Drink Fountains  | 10,000           |
| E11749  | E11750  | Infrastructure - Parks & Ovals | Wayman softfall upgrade for exercise equipment   | 20,000           |
| E11679  |         | Infrastructure - Parks & Ovals | Extend cricket practice nets hardstand by approx 6m - Henry Jeff & Preston Point   | 30,000           |
|   |         |                                | <b>Total Infrastructure - Parks &amp; Ovals</b>  | <b>310,000</b>   |
| E12609  |         | Infrastructure - Car Parks     | Carparks - General Allocation  | 20,000           |
| E10604  |         | Infrastructure - Car Parks     | Paid Parking and Streetscape Design Work and Preliminaries - Silas Street and Leeuwin Carpark                                  | 180,000          |
|   |         |                                | <b>Total Infrastructure - Car Parks</b>  | <b>200,000</b>   |
| E12824  | E12836  | Infrastructure - Footpaths     | Pram ramp upgrades to DDA standards (to do 20 pram ramps)  | 20,000           |
| E12824  | E12845  | Infrastructure - Footpaths     | Moss St, (west side), between Canning Hwy & George St (Remove Concrete and replace with Red asphalt, as per style guide)       | 86,400           |
| E12824  | E12846  | Infrastructure - Footpaths     | George Street (north side), between Hubble St & Duke St (Remove brick paving and replace with red asphalt, as per style guide) | 75,000           |
| E12824  | E12847  | Infrastructure - Footpaths     | Riverside Road (West side), adjacent to Leeuwin Boat Ramp (do at same time as road upgrade)                                    | 49,500           |
| E12824  | E12848  | Infrastructure - Footpaths     | Preston Point Rd (west side), between Bolton St & Pier St (Grey concrete) (420m length)  | 94,500           |
|   |         |                                | <b>Total Infrastructure - Footpaths</b>  | <b>325,400</b>   |
|   |         |                                | <b>Total Capex</b>   | <b>3,788,113</b> |

# Capital Works Schedule

For the year ended 30 June 2025

| Funding        |                                    |                  |                               |                              |                  |
|----------------|------------------------------------|------------------|-------------------------------|------------------------------|------------------|
| Reserves       | Description of Reserve             | Grants           | Funding Program               | Proceeds from Sale of Assets | Municipal        |
|                |                                    |                  |                               | 25,000                       | 15,000           |
|                |                                    |                  |                               | 45,000                       | 45,000           |
|                |                                    |                  |                               | 22,000                       | 33,000           |
|                |                                    |                  |                               | 16,000                       | 24,000           |
| 310,000        | Sustainability Reserve             |                  |                               |                              | 0                |
| 22,000         | Sustainability Reserve             | 22,000           |                               |                              | 0                |
|                |                                    |                  |                               |                              | 20,000           |
| <b>332,000</b> |                                    | <b>22,000</b>    |                               | <b>108,000</b>               | <b>137,000</b>   |
|                |                                    |                  |                               |                              | 17,951           |
|                |                                    |                  |                               |                              | 35,000           |
| 70,000         | Business improvement reserve       |                  |                               |                              | 0                |
|                |                                    |                  |                               |                              | 60,000           |
| <b>70,000</b>  |                                    | <b>0</b>         |                               | <b>0</b>                     | <b>112,951</b>   |
|                |                                    |                  |                               |                              |                  |
|                |                                    | 690,000          | \$800k DLGSC/\$120k Club      |                              | 0                |
|                | \$110,000 EF Redevelopment reserve |                  |                               |                              | 0                |
| 353,750        | \$243,750 - Sustainability reserve | 353,750          |                               |                              | 0                |
|                |                                    |                  |                               |                              | 22,500           |
|                |                                    |                  |                               |                              | 13,000           |
| 140,529        | EF Redevelopment Reserve           |                  |                               |                              | 0                |
|                |                                    |                  |                               |                              | 35,000           |
|                |                                    |                  |                               |                              | 4,500            |
|                |                                    |                  |                               |                              | 10,000           |
|                |                                    |                  |                               |                              | 9,000            |
| <b>494,279</b> |                                    | <b>1,043,750</b> |                               | <b>0</b>                     | <b>94,000</b>    |
|                |                                    |                  |                               |                              | 0                |
|                |                                    |                  | \$322,489 Regional Road Group |                              | 0                |
| 0              |                                    | 483,733          | \$161,244 - Roads to Recovery |                              | 0                |
|                |                                    | <b>483,733</b>   |                               | <b>0</b>                     | <b>0</b>         |
|                |                                    |                  |                               |                              | 0                |
|                |                                    |                  |                               |                              | 15,000           |
|                |                                    |                  |                               |                              | 20,000           |
|                |                                    |                  |                               |                              | 20,000           |
| <b>0</b>       | <b>0</b>                           | <b>0</b>         | <b>0</b>                      | <b>0</b>                     | <b>55,000</b>    |
|                |                                    |                  |                               |                              | 0                |
|                |                                    |                  |                               |                              | 0                |
|                |                                    |                  |                               |                              | 40,000           |
|                |                                    |                  |                               |                              | 55,000           |
|                |                                    |                  |                               |                              | 20,000           |
|                |                                    |                  |                               |                              | 40,000           |
|                |                                    |                  |                               |                              | 30,000           |
|                |                                    |                  |                               |                              | 10,000           |
|                |                                    |                  |                               |                              | 10,000           |
|                |                                    |                  |                               |                              | 35,000           |
|                |                                    |                  |                               |                              | 10,000           |
|                |                                    |                  |                               |                              | 10,000           |
|                |                                    |                  |                               |                              | 20,000           |
|                |                                    |                  |                               |                              | 30,000           |
| <b>0</b>       | <b>0</b>                           | <b>0</b>         | <b>0</b>                      | <b>0</b>                     | <b>310,000</b>   |
|                |                                    |                  |                               |                              | 0                |
|                |                                    |                  |                               |                              | 0                |
|                |                                    |                  |                               |                              | 20,000           |
|                |                                    |                  |                               |                              | 180,000          |
| <b>0</b>       | <b>0</b>                           | <b>0</b>         | <b>0</b>                      | <b>0</b>                     | <b>200,000</b>   |
|                |                                    |                  |                               |                              |                  |
|                |                                    |                  |                               |                              | 20,000           |
|                |                                    |                  |                               |                              | 86,400           |
|                |                                    |                  |                               |                              | 75,000           |
|                |                                    |                  |                               |                              | 49,500           |
|                |                                    |                  |                               |                              | 94,500           |
| <b>0</b>       | <b>0</b>                           | <b>0</b>         | <b>0</b>                      | <b>0</b>                     | <b>325,400</b>   |
| <b>896,279</b> |                                    | <b>1,549,483</b> |                               | <b>108,000</b>               | <b>1,234,351</b> |

# Proceeds from Sale of Assets

For the year ended 30 June 2025

| Proceeds from Sale of Assets |              |              |                            |             |                        |                |                 |               |             |
|------------------------------|--------------|--------------|----------------------------|-------------|------------------------|----------------|-----------------|---------------|-------------|
| 2024/25                      |              |              |                            |             |                        |                |                 |               |             |
| Asset Number                 | Plant Number | Plate Number | Asset Description          | Sub Program | 24/25 Acquisition Cost | Net Book Value | Budget Proceeds | Budget Profit | Budget Loss |
|                              |              |              | <b>Plant and Equipment</b> |             |                        | \$             |                 |               |             |
| PEM267                       | P5002        | 1GKM-815     | Isuzu MKR190 truck         | 122         | 90,000                 | 15,000         | 45,000          | 30,000        |             |
| PEM272                       | P5012        | 1GUV-822     | EMRS Vehicle               | 103         | 40,000                 | 8,658          | 25,000          | 16,342        |             |
| PE284                        | P5015        | 1GQL-999     | Kobota F3690               | 112         | 55,000                 | 5,000          | 22,000          | 17,000        |             |
| PE274                        | P4099        | 1GJE-260     | Kobelco SK17SR-5           | 122         | 40,000                 | 10,000         | 16,000          | 6,000         |             |
|                              |              |              |                            |             | <b>225,000</b>         | <b>38,658</b>  | <b>108,000</b>  | <b>69,342</b> |             |

# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description  | Original Budget     |
|--------|--|---------------------|
|        | <b>Reserve Transfers</b>   |                     |
| 000214 | TRANSFER TO CIVIC BUILDING RESERVE   | \$31,418            |
| 000224 | TRANSFER TO STRATEGIC ASSET MANAGEMENT RESERVE   | \$166,275           |
| 002424 | TRANSFER TO SUSTAINABILITY AND ENVIRONMENTAL PROJECTS GEN  | \$137,197           |
| 002425 | TRANSFER TO TOWN PLANNING (OPEX) GEN   | \$40,000            |
| 000346 | TRANSFER FROM STREETScape RESERVE  | -\$75,000           |
| 000347 | TRANSFER FROM ARTS AND SCULPTURE RESERVE   | -\$45,000           |
| 002427 | TRANSFER FROM DRAINAGE GEN   | -\$133,293          |
| 002428 | TRANSFER FROM EAST FREMANTLE OVAL REDEVELOPMENT RESERVE  | -\$250,529          |
| 002431 | TRANSFER FROM SUSTAINABILITY AND ENVIRONMENTAL PROJECTS  | -\$575,750          |
| 002433 | TRANSFER FROM BUSINESS IMPROVEMENT (OPEX) GEN  | -\$70,000           |
| 002434 | TRANSFER FROM OLD POLICE STATION RESERVE   | -\$16,737           |
|        | <b>NET RESERVE TRANSFERS</b>   | <b>-\$791,419</b>   |
|        | <b>Non-Operating Income</b>  |                     |
| I11206 | Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Fremantle City Women's Football Club                      | -\$690,000          |
| I11209 | Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - EV charger East Fremantle Community Park                  | -\$22,000           |
| I11210 | Non-Operating Grants, Subsidies and Contributions - Other Recreation & Sport - Solar and Community Battery Project Funding               | -\$353,750          |
| I12096 | Non-Operating Grants, Subsidies and Contributions - Maint Streets Roads & Bridges - State - MRRG - Marmion Street                        | -\$322,489          |
| I12097 | Non-Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - Commonwealth - Grant - Roads To Recovery (AASB 1058) | -\$161,244          |
|        | <b>TOTAL NON-OPERATING GRANTS AND CONTRIBUTIONS</b>  | <b>-\$1,549,483</b> |
|        | <b>Other Financing Activities</b>  |                     |
| E11730 | Lease Liabilities Principal Repayments - Seabed Lease  | \$52,049            |
| E11520 | Loan Principal Repayment - Loan 185 East Fremantle Oval  | \$150,564           |
|        | <b>OTHER FINANCING ACTIVITIES</b>  | <b>\$202,613</b>    |
|        | <b>Capital Expenditure</b>   |                     |
| E04604 | Buildings - Town Hall Remedial Works   | \$13,000            |
| E07402 | Buildings - Non Specialised - Capex - Renewal - Maternal & Infant Health   | \$22,500            |
| E11714 | Buildings - Specialised - Capex - Renewal - Other Recreation & Sport   | \$9,000             |
| E11715 | Buildings - Specialised - Capex - New - Other Recreation & Sport   | \$852,529           |
| E11739 | Buildings - Specialised - Capex - Fremantle Women's Football Club  | \$690,000           |
| E14601 | Buildings - Renewals and Electrical Services   | \$10,000            |
| E14605 | Buildings - Specialised - Capex - Renewal - Unclassified Property  | \$35,000            |
| E04606 | Furniture and Equipment  | \$17,951            |
| E04610 | Furn. and Equip. - Office Furniture and Equipment Replacement  | \$60,000            |
| E04633 | Furniture & Equipment - Furniture - Capex - New - Administration   | \$70,000            |
| E04634 | Furniture & Equipment - IT Equipment - Capex - New - Administration  | \$35,000            |

# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description  | Original Budget    |
|--------|--|--------------------|
| E04635 | Plant & Equipment - Equipment - Capex - New - Administration   | \$20,000           |
| E10648 | Plant & Equipment - Light Fleet - Capex - Renewal - Town Planning & Regional Development             | \$40,000           |
| E11720 | Plant & Equipment - Mobile Plant - Capex - Renewal - Other Recreation & Sport                        | \$55,000           |
| E11723 | Plant & Equipment - Equipment - Capex - New - Other Recreation & Sport                               | \$44,000           |
| E12642 | Plant and Equip - Heavy Fleet - Renewal - Replacement of Truck - Isuzu MKR190                        | \$90,000           |
| E12802 | Plant & Equipment - Heavy Fleet - Capex - Renewal - Kobelco SK17SR-5                                 | \$40,000           |
| E12810 | Plant & Equipment - Capex - New - Maintenance Streets, Roads & Bridges - Street Light LED Project    | \$310,000          |
| E12609 | Infrastructure - Car Park - General Allocation   | \$20,000           |
| E10604 | Infrastructure - Car Park - Silas Street and Leeuwin Carpark   | \$180,000          |
| E12672 | Infrastructure - Drainage - Capex - PRESTON POINT RD DRAINAGE  | \$20,000           |
| E12707 | Infrastructure - Drainage - Capex - Renewal - George St.   | \$20,000           |
| E12761 | Infrastructure - Drainage - Capex - Renewal - Maintenance Streets, Roads & Bridges                   | \$15,000           |
| E11729 | Infrastructure - Parks & Ovals - Ancillary - Capex - New - Other Recreation & Sport                  | \$10,000           |
| E11679 | Infrastructure - Parks & Ovals - EF Cricket Club - Extend practice nets - Henry Jeffery Oval         | \$30,000           |
| E11673 | Infrastructure - Parks & Ovals - Glasson Park  | \$40,000           |
| E11726 | Infrastructure - Parks & Ovals - Irrigation/Bores - Capex - New - Other Recreation & Sport           | \$105,000          |
| E11725 | Infrastructure - Parks & Ovals - Playground - Capex - New - Other Recreation & Sport                 | \$10,000           |
| E11686 | Infrastructure - Parks & Ovals - Rotunda - Merv Cowan Park   | \$55,000           |
| E11749 | Infrastructure - Parks & Ovals - Wayman Park   | \$60,000           |
| E12820 | Infrastructure - Roads - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges   | \$483,733          |
| E12824 | Infrastructure Footpaths - Surface/Pavement - Capex - Renewal - Maintenance Streets, Roads & Bridges | \$325,400          |
|        | <b>TOTAL CAPITAL EXPENDITURE</b>   | <b>\$3,788,113</b> |
|        | <b>Operating Expenditure</b>   |                    |
| 000005 | Materials and Contracts - Administration - Activity Based Costing Allocated                          | -\$3,651,903       |
| 001620 | Interest Expenses - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan              | \$226,141          |
| 001622 | Other Expenditure - Administration - Bank Fees - Merchant Banks - GST Applied                        | \$36,772           |
| 001623 | Interest Guarantee - Other Recreation and Sport - East Fremantle Oval Redevelopment Loan             | \$33,264           |
| 003000 | Materials and Contracts - Rate Revenue - Activity Based Costing Allocated                            | \$223,862          |
| 003499 | Materials and Contracts - Plant Operation Costs Allocated  | -\$261,629         |
| 003500 | Materials and Contracts - Members Of Council - Activity Based Costing Allocated                      | \$1,296,060        |
| 004043 | Non-Cash - Administration - Depreciation   | \$294,199          |
| 004060 | Non-Cash - Pre School - Depreciation - JP McKenzie & Richmond Primary                                | \$30,899           |
| 004070 | Non-Cash - Maternal & Infant Health - Depreciation   | \$12,539           |
| 004080 | Non-Cash - Care Of Families & Children - Depreciation  | \$83,435           |
| 004083 | Non-Cash - Other Welfare - Depreciation - Glyde In   | \$15,914           |
| 004090 | Non-Cash - Housing - Council Owned - Depreciation  | \$17,428           |
| 004095 | Non-Cash - Other Law Order & Public Safety - Depreciation - Rangers                                  | \$290              |
| 004109 | Non-Cash - Other Community Amenities - Depreciation  | \$8,804            |
| 004115 | Non-Cash - Other Recreation & Sport - Depreciation - Parks & Ovals                                   | \$1,058,949        |



# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description  | Original Budget |
|--------|--|-----------------|
| 004121 | Non-Cash - Maint Streets Roads & Bridges - Depreciation - Infrastructure Roads   | \$518,754       |
| 004130 | Non-Cash - Parking Facilities - Depreciation   | \$1,061         |
| 004140 | Non-Cash - Public Works Overheads - Depreciation   | \$17,413        |
| 004143 | Non-Cash - Plant Operation Costs - Depreciation  | \$129,823       |
| 005000 | Materials and Contracts - Other Law Order & Public Safety - Activity Based Costing Allocated                             | \$131,103       |
| 007000 | Materials and Contracts - Health Inspection & Admin - Activity Based Costing Allocated                                   | \$85,820        |
| 008500 | Materials and Contracts - Care Of Families & Children - Activity Based Costing Allocated                                 | \$346,931       |
| 010000 | Materials and Contracts - Sanitation-Household Refuse - Activity Based Costing Allocated                                 | \$163,970       |
| 010100 | Materials and Contracts - Town Planning & Regional Development - Activity Based Costing Allocated                        | \$142,059       |
| 010200 | Materials and Contracts - Other Community Amenities - Activity Based Costing Allocated                                   | \$29,946        |
| 011100 | Materials and Contracts - Other Recreation & Sport - Activity Based Costing Allocated                                    | \$147,537       |
| 012000 | Materials and Contracts - Road Plant - Activity Based Costing Allocated  | \$13,147        |
| 012500 | Materials and Contracts - Parking Facilities - Activity Based Costing Allocated  | \$86,915        |
| 013000 | Materials and Contracts - Building Control - Activity Based Costing Allocated  | \$99,697        |
| 014000 | Materials and Contracts - Public Works Overheads - Activity Based Costing Allocated                                      | \$418,143       |
| E03100 | Materials and Contracts - Other General Purpose - Activity Based Costing Allocated                                       | \$64,273        |
| E03257 | Materials and Contracts - Rate Revenue - Legal Expenses - Rates Debt Recovery Costs                                      | \$21,115        |
| E03258 | Materials and Contracts - Rate Revenue - Service Contracts - Direct Costs Of Levying Rates                               | \$16,152        |
| E03259 | Other Expenditure - Rate Revenue - Rates - Write-Offs  | \$6,430         |
| E04201 | Employee Costs - Administration - Salaries & Wages   | \$1,610,258     |
| E04202 | Materials and Contracts - Administration - Service Contracts - Staff Health and Wellbeing Initiatives                    | \$8,076         |
| E04203 | Materials and Contracts - Administration - Service Contracts - Strategic & Business Planning                             | \$340,800       |
| E04204 | Materials and Contracts - Administration - Service Contracts - Implementation of OHS Work Plan and Cont. to WHS Resource | \$25,750        |
| E04205 | Employee Costs - Administration - On Costs - Superannuation & FBT  | \$258,993       |
| E04207 | Insurance Expenses - Administration - General  | \$121,212       |
| E04208 | Works Costing - Maintenance - Buildings - Town Hall  | \$18,188        |
| E04209 | Works Costing - Maintenance - Buildings - Office Maintenance   | \$67,447        |
| E04210 | Materials and Contracts - Administration - Service Contracts - Staff Placement and Relocation Fees                       | \$5,150         |
| E04211 | Materials and Contracts - Administration - Materials - Printing & Stationery   | \$14,256        |
| E04213 | Materials and contracts - Administration - Telephone and Internet  | \$38,444        |
| E04215 | Materials and Contracts - Administration - Advertising   | \$10,769        |
| E04216 | Employee Costs - Administration - Workers Compensation Insurance   | \$80,301        |
| E04217 | Materials and Contracts - Administration - Service Contracts - Photocopier Expenses and Servicing                        | \$6,461         |
| E04221 | Materials and Contracts - Administration - Service Contracts - Computer System Support & Licenses                        | \$342,990       |
| E04227 | Materials and Contracts - Administration - Service Contracts - Subscriptions - Admin                                     | \$62,352        |
| E04230 | Materials and Contracts - Administration - Postage and Freight   | \$21,537        |
| E04232 | Other Expenditure - Administration - Sundry Expenses - Debtor Write Offs   | \$10,716        |
| E04233 | Materials and Contracts - Administration - Plant Operating Costs - Vehicle Expenses (Light Fleet)                        | \$29,614        |
| E04235 | Materials and Contracts - Administration - Service Contracts - Audit Fees  | \$59,227        |
| E04237 | Materials and Contracts - Rate Revenue - Service Contracts - Valuation Expenses  | \$6,565         |
| E04239 | Materials and Contracts - Administration - Legal Expenses  | \$47,832        |

# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description  | Original Budget |
|--------|--|-----------------|
| E04240 | Materials and Contracts - Administration - Service Contracts - Internal and External Audit Projects                | \$10,558        |
| E04243 | Materials and Contracts - Administration - Materials - Staff Uniform   | \$8,076         |
| E04245 | Employee Costs - Administration - Staff Training and Conferences   | \$50,000        |
| E04248 | Materials and Contracts - Administration - Service Contracts - Organisational Development                          | \$26,921        |
| E04249 | Materials and Contracts - Administration - Materials - Equipment Below Threshold                                   | \$10,300        |
| E04250 | Materials and Contracts - Administration - Service Contracts - Office Expenses                                     | \$10,029        |
| E04251 | Materials and Contracts - Administration - Service Contracts - Website and Intranet Development and Updates        | \$25,000        |
| E04252 | Other Expenditure - Members Of Council - Member Fees - Councillor Training Expenses                                | \$38,579        |
| E04253 | Other Expenditure - Members Of Council - Member Fees - Mayor/Councillors Sitting Fees                              | \$169,113       |
| E04255 | Other Expenditure - Members Of Council - Member Fees - Deputy Mayoral Allowance                                    | \$9,997         |
| E04256 | Other Expenditure - Members Of Council - Member Fees - Mayoral Allowance   | \$39,988        |
| E04258 | Materials and Contracts - Members Of Council - Receptions and Refreshments   | \$61,708        |
| E04262 | Insurance Expenses - Members Of Council - General  | \$50,206        |
| E04266 | Materials and Contracts - Members Of Council - Implementation of Communication and Engagement Strategy             | \$46,350        |
| E04268 | Other Expenditure - Members Of Council - Member Fees - Members ICT Allowance and Expenses                          | \$31,500        |
| E04270 | Other Expenditure - Members Of Council - Contributions - Community Assistance Grants                               | \$15,759        |
| E05200 | Materials and Contracts - Fire Prevention - Activity Based Costings Allocated                                      | \$16,799        |
| E05202 | Other Expenditure - Fire Prevention - ESL on Council Owned Property  | \$14,681        |
| E05203 | Employee Costs - Other Law Order & Public Safety - Salaries & Wages  | \$19,957        |
| E05206 | Materials and Contracts - Other Law Order & Public Safety - Plant Operating Costs - Vehicle Expenses (Light Fleet) | \$891           |
| E05207 | Materials and Contracts - Other Law Order & Public Safety - Office Expenses  | \$1,076         |
| E05209 | Employee Costs - Other Law Order & Public Safety - Training and Conferences - Rangers                              | \$2,265         |
| E05211 | Materials and Contracts - Other Law Order & Public Safety - Materials - Protective Clothing                        | \$2,691         |
| E05212 | Materials and Contracts - Other Law Order & Public Safety - Materials - Equipment Below Threshold                  | \$1,583         |
| E05220 | Materials and Contracts - Animal Control - Activity Based Costings Allocated                                       | \$74,499        |
| E05229 | Materials and Contracts - Animal Control - Minor Expenditure   | \$538           |
| E05230 | Employee Costs - Animal Control - Salaries & Wages   | \$29,936        |
| E05232 | Materials and Contracts - Animal Control - Plant Operating Costs - Vehicle Expenses (Light Fleet)                  | \$1,781         |
| E05233 | Materials and Contracts - Animal Control - Materials/Services - Consumables and Impounding Expenses                | \$33,920        |
| E05234 | Materials and Contracts - Animal Control - Legal Expenses  | \$1,076         |
| E05235 | Materials and Contracts - Animal Control - Materials - Printing and Stationery                                     | \$538           |
| E06201 | Works Costing - Maintenance - Buildings - Pre School Buildings - Maintenance                                       | \$5,509         |
| E06203 | Works Costing - Maintenance - Buildings - E.F. 4Yr Old P/Group JP McKenzie   | \$1,365         |
| E07201 | Works Costing - Maintenance - Buildings - EH Gray Centre (Old Infant Health Clinic)                                | \$7,699         |
| E07211 | Employee Costs - Health Inspection & Admin - Salaries & Wages  | \$102,157       |
| E07212 | Materials and Contracts - Health Inspection & Admin - Plant Operating Costs - Vehicle Expenses (Light Fleet)       | \$3,592         |
| E07215 | Employee Costs - Health Inspection & Admin - On Costs - Superannuation & FBT                                       | \$18,475        |
| E07218 | Materials and Contracts - Health Inspection & Admin - Service Contracts - Implementation of Public Health Plan     | \$5,384         |
| E07221 | Materials and Contracts - Health Inspection & Admin - Subscriptions  | \$11,330        |
| E07222 | Employee Costs - Health Inspection & Admin - Training and Conferences  | \$2,265         |
| E07223 | Materials and Contracts - Health Inspection & Admin - Service Contracts - Noise Survey Expenses                    | \$538           |

# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description  | Original Budget |
|--------|--|-----------------|
| E07224 | Materials and Contracts - Health Inspection & Admin - Service Contracts - Food Control Expenses  | \$2,154         |
| E07225 | Materials and Contracts - Health Inspection & Admin - Materials - Furniture/Equipment Below Threshold                                      | \$1,076         |
| E07227 | Materials and Contracts - Health Inspection & Admin - Service Contracts - Emergency Management   | \$538           |
| E08200 | Materials and Contracts - Other Welfare - Activity Based Costings Allocated  | \$11,321        |
| E08203 | Other Expenditure - Members Of Council - Contributions - Donations - All Other   | \$3,541         |
| E08205 | Other Expenditure - Other Welfare - Contributions - Glyde-In Centre Council  | \$94,537        |
| E08207 | Employee Costs - Care Of Families & Children - Salaries & Wages - CHSP   | \$516,033       |
| E08208 | Employee Costs - Care Of Families & Children - Superannuation - CHSP   | \$77,405        |
| E08210 | Materials and Contracts - Care Of Families & Children - HACC Service Unit - All Service Programs - Op Exp                                  | \$95,225        |
| E08211 | Materials and Contracts - Care Of Families & Children - Materials & Minor Equipment - CHSP Services  | \$5,384         |
| E08220 | Works Costing - Maintenance - Buildings - Glyde-In Community Group   | \$6,334         |
| E08234 | Materials and Contracts - Care Of Families & Children - EF Community Centre Bldg - CHSP (Tricolore)  | \$25,634        |
| E09200 | Materials and Contracts - Housing Council Owned - Activity Based Costings Allocated  | \$21,546        |
| E09201 | Works Costing - Maintenance - Buildings - Allen St Units   | \$40,162        |
| E10100 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - FOGO                                  | \$150,180       |
| E10101 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Recycling                             | \$72,816        |
| E10102 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - General Waste                         | \$76,249        |
| E10103 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - Recycling     | \$3,110         |
| E10104 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs (Commercial Properties) - General Waste | \$18,319        |
| E10106 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Parks & Reserves                      | \$4,185         |
| E10107 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Street Bins                           | \$22,367        |
| E10108 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Waste Collection Costs - Alexandra Rd & East St (Bulk Service) | \$21,848        |
| E10109 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal (Recycling)                         | \$61,868        |
| E10110 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - General Waste                     | \$173,820       |
| E10111 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Gate Fees - Waste Disposal - Fogo                              | \$227,632       |
| E10201 | Materials & Contracts - Sanitation - Household Refuse - Waste Education - Better Bins Plus: Go FOGO  | \$9,270         |
| E10203 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Ratepayer Tip Pass Fees  | \$19,384        |
| E10204 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - Annual Bulk & Green Waste                                      | \$100,296       |
| E10206 | Employee Costs - Other Sanitation - Salaries & Wages - Waste Education   | \$89,927        |
| E10207 | Materials and Contracts - Other Sanitation - Materials - Purchase Bins   | \$26,394        |
| E10208 | Materials and Contracts - Other Sanitation - Service Contracts - Waste Removal - Bund (Wauhop)   | \$31,673        |
| E10209 | Employee Costs - Town Planning & Regional Development - Salaries & Wages   | \$651,076       |
| E10210 | Works Costing - Maintenance - Plant & Equipment - Street Bin Maintenance   | \$34,246        |
| E10211 | Employee Costs - Town Planning & Regional Development - On Costs - Superannuation & FBT  | \$105,249       |
| E10212 | Materials and Contracts - Sanitation-Household Refuse - Service Contracts - City Of Fremantle Contributions - Waste Facility               | \$110,210       |
| E10213 | Materials and Contracts - Town Planning & Regional Development - Plant Operating Costs - Vehicle Expenses (Light Fleet)                    | \$12,435        |
| E10214 | Materials and Contracts - Town Planning & Regional Development - Advertising   | \$5,384         |
| E10215 | Materials and Contracts - Town Planning & Regional Development - Consultation  | \$50,000        |
| E10217 | Materials and Contracts - Town Planning & Regional Development - Legal Expenses  | \$10,300        |
| E10218 | Materials and Contracts - Other Community Amenities - Service Contracts - Public Conveniences  | \$7,918         |
| E10223 | Works Costing - Maintenance - Buildings - Sumpton Green - Child Care Hall  | \$9,352         |

# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description  | Original Budget |
|--------|--|-----------------|
| E10224 | Materials and Contracts - Town Planning & Regional Development - Service Contracts - Digitisation of Planning/Building Plans | \$8,446         |
| E10226 | Materials and Contracts - Other Law Order & Public Safety - Ranger Initiatives and Events                                    | \$2,691         |
| E10229 | Other Expenditure - Town Planning & Regional Development - Sundry Expenses - Refunds   | \$1,071         |
| E10230 | Employee Costs - Other Sanitation - Superannuation - Waste Education Officer   | \$13,489        |
| E10235 | Materials and Contracts - Other Community Amenities - Native Plant Subsidy   | \$6,180         |
| E10240 | Employee Costs - Town Planning & Regional Development - Training and Conferences   | \$8,962         |
| E10243 | Materials and Contracts - Other Community Amenities - Service Contracts - Heritage Trail                                     | \$1,076         |
| E10251 | Materials and Contracts - Swimming Areas/Beaches - Service Contracts - Mooring Pens Management Fees                          | \$1,464         |
| E10252 | Works Costing - Maintenance - Bus Shelters   | \$10,300        |
| E10253 | Materials and Contracts - Other Community Amenities - Implementation of Community Climate Action Plan                        | \$10,769        |
| E10258 | Materials and Contracts - Town Planning & Regional Development - Consultation - Community Design Advisory Committee          | \$1,076         |
| E10260 | Materials and Contracts - Protection Of The Environment - Service Contracts - Fire Mitigation                                | \$1,076         |
| E10267 | Works Costing - Maintenance - Parks & Ovals - Riverside Boat Ramps & Boat Pens   | \$45,978        |
| E10644 | Materials and Contracts - Protection of the Environment - Service Contracts - Foreshore Erosion Control and Seawalls         | \$150,000       |
| E11204 | Works Costing - Maintenance - Parks & Ovals - Merv Cowan Park  | \$48,408        |
| E11205 | Works Costing - Maintenance - Parks & Ovals - J. Dolan Park  | \$16,243        |
| E11206 | Works Costing - Maintenance - Parks & Ovals - W.H. Kitson Park   | \$24,955        |
| E11207 | Works Costing - Maintenance - Parks & Ovals - John Tonkin Park   | \$50,518        |
| E11208 | Works Costing - Maintenance - Parks & Ovals - Norm McKenzie Park   | \$18,303        |
| E11209 | Works Costing - Maintenance - Parks & Ovals - W. W. Wayman Reserve   | \$16,613        |
| E11210 | Works Costing - Maintenance - Buildings - Camp Waller  | \$9,832         |
| E11211 | Works Costing - Maintenance - Buildings - Hurricanes   | \$17,694        |
| E11212 | Works Costing - Maintenance - Buildings - East Fremantle Tennis Club   | \$8,438         |
| E11213 | Works Costing - Maintenance - Parks & Ovals - East Fremantle Oval  | \$125,544       |
| E11214 | Works Costing - Maintenance - Parks & Ovals - Riverside Road Reserves  | \$173,428       |
| E11215 | Works Costing - Maintenance - Parks & Ovals - Henry Jeffery Oval   | \$116,022       |
| E11216 | Works Costing - Maintenance - Parks & Ovals - Town Hall Reserve  | \$52,517        |
| E11217 | Works Costing - Maintenance - Parks & Ovals - East Fremantle Lacrosse  | \$111,769       |
| E11219 | Works Costing - Maintenance - Parks & Ovals - Wauhop Park  | \$119,082       |
| E11222 | Works Costing - Maintenance - Parks & Ovals - Gourley Park   | \$29,158        |
| E11223 | Works Costing - Maintenance - Parks & Ovals - E. I. Chapman Reserve  | \$16,445        |
| E11224 | Works Costing - Maintenance - Parks & Ovals - I. G. Handcock Playground  | \$10,233        |
| E11225 | Works Costing - Maintenance - Parks & Ovals - Stratford Street Park  | \$15,669        |
| E11226 | Works Costing - Maintenance - Parks & Ovals - Ulrich Park  | \$20,113        |
| E11227 | Works Costing - Maintenance - Parks & Ovals - Locke Park   | \$28,451        |
| E11228 | Materials and Contracts - Other Culture - Service Contracts - Community Events (In Addition to the E.F. Festival)            | \$10,300        |
| E11229 | Works Costing - Maintenance - Parks & Ovals - Surbiton Road Park   | \$1,735         |
| E11231 | Materials and Contracts - Other Culture - Service Contracts - Business and Community Support Initiatives                     | \$1,056         |
| E11232 | Works Costing - Maintenance - Parks & Ovals - RSL Memorial Rose Garden   | \$5,435         |
| E11235 | Works Costing - Maintenance - Parks & Ovals - Parks Equipment  | \$39,184        |
| E11241 | Works Costing - Maintenance - Parks & Ovals - Lee Park   | \$17,792        |

# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description   | Original Budget |
|--------|---|-----------------|
| E11242 | Works Costing - Maintenance - Parks & Ovals - Glasson Park  | \$31,318        |
| E11243 | Works Costing - Maintenance - Parks & Ovals - River - Stirling Bridge   | \$3,829         |
| E11247 | Works Costing - Maintenance - Plant & Equipment - Equipment Below Threshold   | \$10,557        |
| E11249 | Other Expenditure - Libraries - Contributions - City Of Fremantle Library Shared Service                              | \$138,402       |
| E11250 | Materials and Contracts - Other Recreation & Sport - Service Contracts - License Fee - East Fremantle Rowing Club     | \$3,677         |
| E11257 | Works Costing - Maintenance - Parks & Ovals - George Booth Park   | \$2,996         |
| E11258 | Works Costing - Maintenance - Parks & Ovals - Foreshore Maintenance & Bush Regeneration                               | \$3,865         |
| E11259 | Works Costing - Maintenance - Parks & Ovals - Raceway Park / Richmond Park  | \$32,394        |
| E11261 | Materials and Contracts - Other Recreation & Sport - Service Contracts - Implementation of Reconciliation Action Plan | \$21,537        |
| E11262 | Insurance Expense - Other Culture - Building Insurance - Community Facilities   | \$12,900        |
| E11263 | Works Costing - Maintenance - Other - East Fremantle Festival   | \$163,485       |
| E11264 | Materials and Contracts - Other Culture - Service Contracts - Youth Initiatives and Events                            | \$15,836        |
| E11268 | Non-Cash-Swimming Areas/Beaches-Depreciation Expense - Right-of-use Assets  | \$42,034        |
| E11269 | Interest Expenses - Swimming Areas/Beaches - Sea bed Lease  | \$8,000         |
| E11270 | Works Costing - Maintenance - Parks & Ovals - Niergarup Track   | \$21,115        |
| E11272 | Materials and contracts - Other Culture - Service Contracts - Public Art Maintenance                                  | \$5,279         |
| E11294 | Works Costing - Maintenance - Parks & Ovals - Marjorie Green Park   | \$4,002         |
| E11297 | Works Costing - Maintenance - Buildings - Dovenby House   | \$4,750         |
| E11298 | Materials and contracts - Other Culture - Historical Research Services (Museum of Perth)                              | \$8,446         |
| E11300 | Materials and Contracts - Other Culture - Activity Based Costings Allocated   | \$26,659        |
| E11310 | Materials and Contracts - Swimming Areas & Beaches - Activity Based Costings Allocated                                | \$213,636       |
| E12200 | Materials and Contracts - Maint Streets Roads & Bridges - Activity Based Costings Allocated                           | \$25,929        |
| E12215 | Works Costing - Maintenance - Roads - Road & Street Maintenance   | \$118,479       |
| E12230 | Works Costing - Maintenance - Plant & Equipment - Works Equipment   | \$22,358        |
| E12231 | Works Costing - Maintenance - Footpaths & Cycleways - Footpath & Cycleways  | \$150,480       |
| E12233 | Utility Charges - Maint Streets Roads & Bridges - Street Lighting   | \$134,341       |
| E12234 | Materials and Contracts - Maint Streets Roads & Bridges - Service Contracts - Street Sweeping                         | \$52,787        |
| E12235 | Works Costing - Maintenance - Roads - Verges Maintenance  | \$344,810       |
| E12236 | Works Costing - Maintenance - Roads - Street Cleaning   | \$385,415       |
| E12237 | Works Costing - Maintenance - Roads - Kerbing   | \$14,469        |
| E12245 | Works Costing - Maintenance - Roads - Street Trees  | \$262,907       |
| E12255 | Works Costing - Maintenance - Roads - Tree Replacements   | \$104,125       |
| E12256 | Works Costing - Maintenance - Roads - Street Tree Watering  | \$98,993        |
| E12260 | Works Costing - Maintenance - Roads - Crossovers  | \$3,406         |
| E12263 | Works Costing - Maintenance - Drainage  | \$99,071        |
| E12269 | Works Costing - Maintenance - Roads - Street Name Plates & Furniture  | \$26,652        |
| E12303 | Employee Costs - Parking Facilities - Salaries & Wages - Parking  | \$149,681       |
| E12305 | Employee Costs - Parking Facilities - Superannuation - Parking  | \$29,936        |
| E12309 | Materials and Contracts - Parking Facilities - Plant Operating Costs - Vehicle Expenses (Light Fleet)                 | \$12,940        |
| E12311 | Materials and Contracts - Parking Facilities - Service Contracts - Equipment Repairs & Maintenance                    | \$14,420        |
| E12313 | Works Costing - Maintenance - Car Parks - Implementation of Integrated Traffic Management Study                       | \$113,591       |

# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description   | Original Budget     |
|--------|---|---------------------|
| E12315 | Other Expenditure - Parking Facilities - Sundry Expenses - Fines Enforcement Recovery Costs                         | \$5,358             |
| E12317 | Materials and Contracts - Parking Facilities - Service Contracts - Towing Expenses                                  | \$264               |
| E12320 | Materials and Contracts - Parking Facilities - Sundry Expenses  | \$5,384             |
| E13205 | Materials and Contracts - Building Control - Service Contracts - Control Expenses - All Other                       | \$10,769            |
| E13206 | Other Expenditure - Building Control - Building Services Levy   | \$42,866            |
| E13207 | Other Expenditure - Building Control - BCITF Payments   | \$26,790            |
| E14201 | Employee Costs - Public Works Overheads - Salaries & Wages - Supervision  | \$431,583           |
| E14203 | Employee Costs - Public Works Overheads - Superannuation  | \$197,714           |
| E14204 | Materials and Contracts - Public Works Overheads - Consultation - Operations  | \$79,000            |
| E14205 | Employee Costs - Public Works Overheads - Salaries & Wages - Sick / Holiday Pay / RDO'S                             | \$182,281           |
| E14207 | Insurance Expenses - Public Works Overheads - General   | \$1,781             |
| E14208 | Materials and Contracts - Public Works Overheads - Materials - Protective Clothing and Safety and General Equipment | \$9,691             |
| E14210 | Works Costing - Maintenance - Other - Admin/Safety/Training   | \$50,526            |
| E14242 | Works Costing - Maintenance - Buildings - Depot   | \$56,802            |
| E14255 | Materials and Contracts - Public Works Overheads - Plant Operating Costs - Vehicle Expenses                         | \$29,814            |
| E14290 | Materials and Contracts - Public Works Overheads - Overheads Allocated - P.W.O. Allocated to Works                  | -\$1,510,643        |
| E14302 | Works Costing - Maintenance - Plant & Equipment - Tyres & Tubes - Plant Operating Costs                             | \$791               |
| E14303 | Works Costing - Maintenance - Plant & Equipment - Parts & Repairs - Plant Operating Costs                           | \$39,062            |
| E14304 | Works Costing - Maintenance - Plant & Equipment - Insurance & Licences - Plant Operating Costs                      | \$39,390            |
| E14305 | Works Costing - Maintenance - Plant & Equipment - Fuel & Oil - Plant Operating Costs                                | \$52,787            |
| E14400 | Materials and Contracts - Unclassified Property - Activity Based Costings Allocated                                 | \$12,051            |
| E14423 | Works Costing - Maintenance - Other - Recoverable Works   | \$2,111             |
| E14424 | Works Costing - Maintenance - Other - Graffiti Removal  | \$31,203            |
| E14438 | Materials and Contracts - Unclassified Property - Service Contracts - Implementation of Asbestos Register Actions   | \$10,558            |
| E14444 | Other Expenditure - Unclassified Property - Contributions - South West Group - Local Auth & Projects                | \$53,582            |
| E14460 | Works Costing - Maintenance - Buildings - General   | \$37,687            |
| E14462 | Works Costing - Maintenance - Buildings - Old Police Station  | \$16,736            |
| E14470 | Employee Costs - Salaries & Wages - Gross Total Salaries and Wages  | \$4,487,119         |
| E14493 | Employee Costs - Salaries & Wages Allocated   | -\$4,487,119        |
|        | <b>TOTAL OPERATING EXPENDITURE</b>  | <b>\$13,246,238</b> |

# Chart of Accounts

For the year ended 30 June 2025

| COA    | Description   | Original Budget |
|--------|---|-----------------|
|        | <b>Operating Income</b>   |                 |
| 001689 | Interest Earnings - Other General Purpose Income - Reserves   | -\$57,559       |
| 03051  | Rates - Rate Revenue - Interim Rates (AASB 1058)  | -\$20,000       |
| 03055  | Rates - Rate Revenue - Rates Levied (AASB 1058)   | \$9,517,944     |
| 03059  | Interest Earnings - Rate Revenue - Rates Penalty (AASB 1058)  | -\$36,581       |
| 03060  | Fees And Charges - Rate Revenue - Discretionary - Legal Costs Recovered (AASB 1058)   | -\$21,788       |
| 03070  | Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission (AASB 1058)                              | -\$191,670      |
| 03071  | Operating Grants, Subsidies And Contributions - General Purpose Grants - State - Grants Commission - Formula Local Roads (AASB 1058)        | -\$85,665       |
| 03188  | Interest Earnings - Other General Purpose Income - Municipal - Interest On Investments  | -\$40,000       |
| 03190  | Fees And Charges - Rate Revenue - Discretionary - Rates Admin Fees - Instalments (AASB 1058)  | -\$42,639       |
| 03191  | Interest Earnings - Rate Revenue - Rates - Instalment Interest Charge (AASB 1058)   | -\$39,125       |
| 04085  | Fees And Charges - Rate Revenue - Discretionary - Rate Enquiries (AASB 1058)  | -\$26,930       |
| 04088  | Other Revenue - Administration - Reimbursements (AASB 1058)   | -\$10,000       |
| 04089  | Other Revenue - Administration - Sundry Income GST Inclusive (AASB 1058)  | -\$1,000        |
| 05083  | Fees And Charges - Animal Control - Statutory - Charges - Fines And Penalty (AASB 15)   | -\$561          |
| 05084  | Fees And Charges - Fire Prevention - Statutory - ESL Commission Received (AASB 15)  | -\$8,415        |
| 05085  | Fees And Charges - Animal Control - Discretionary - Impounding Fees (AASB 15)   | -\$1,122        |
| 05087  | Fees And Charges - Animal Control - Statutory - Dog & Cat Registration (AASB 15)  | -\$11,468       |
| 05089  | Fees And Charges - Other Law, Order & Public Safety - Discretionary - Other Fines & Penalties   | -\$561          |
| 07081  | Fees And Charges - Health Inspection & Admin - Discretionary - Permit Application Fees (AASB 15)  | -\$3,366        |
| 07082  | Fees And Charges - Maternal & Infant Health - Discretionary - EH Gray Centre 80 Canning Hwy (AASB 15)                                       | -\$2,804        |
| 07083  | Fees And Charges - Health Inspection & Admin - Discretionary - Outdoor Eating Area Fees (Local Law) & Annual Food Assessment (AASB 15)      | -\$16,565       |
| 07085  | Fees And Charges - Health Inspection & Admin - Statutory - Swimming Pool Inspection Fees (AASB 15)  | -\$24,228       |
| 08025  | Fees And Charges - Pre School - Discretionary - Pre Primary Lease Rent (AASB 15)  | -\$2,580        |
| 08081  | Fees And Charges - Care Of Families & Children - Statutory - CHSP - Sundry Income (AASB 15)   | -\$141,624      |
| 08083  | Fees And Charges - Care Of Families & Children - Statutory - CHSP - In Home Respite (AASB 15)   | -\$27,235       |
| 08086  | Fees And Charges - Care Of Families & Children - Statutory - CHSP - Centre Based Respite (AASB 15)  | -\$59,918       |
| 08088  | Operating Grants, Subsidies And Contributions - Care Of Families & Children - Commonwealth - CHSP (AASB 15)                                 | -\$691,978      |
| 08094  | Fees And Charges - Care Of Families & Children - Discretionary - CHSP Transport - Centre Based Day Care (AASB 15)                           | -\$5,447        |
| 08205  | Fees And Charges - Other Welfare - Discretionary - Glyde-In Rent Income (AASB 15)   | -\$1,307        |
| 09081  | Fees And Charges - Housing - Council Owned - Discretionary - Rent (AASB 15)   | -\$98,744       |
| 10075  | Fees And Charges - Other Community Amenities - Discretionary - Hire of Community Facilities (AASB 15)                                       | -\$1,634        |
| 10076  | Operating Grants, Subsidies And Contributions - Other Community Amenities - State - Bus Shelter - Maintenance Assistance Scheme (AASB 1058) | -\$4,100        |
| 10080  | Fees And Charges - Sanitation-Household Refuse - Discretionary - Domestic Service Charge (AASB 1058)  | -\$28,046       |
| 10081  | Fees And Charges - Sanitation-Household Refuse - Discretionary - Commercial Refuse (AASB 1058)  | -\$90,353       |
| 10082  | Fees And Charges - Sanitation - Discretionary - Sporting Club Service Charges (AASB 1058)   | -\$6,024        |
| 10083  | Fees And Charges - Town Planning & Regional Development - Discretionary - Survey Clearance Fees (AASB 15)                                   | -\$544          |
| 10084  | Fees And Charges - Town Planning & Regional Development - Discretionary - Misc Planning Service Fees (AASB 15)                              | -\$13,073       |
| 10085  | Fees And Charges - Town Planning & Regional Development - Discretionary - Home Occupation Fees (AASB 15)                                    | -\$1,122        |
| 10088  | Fees And Charges - Town Planning & Regional Development - Statutory - Development Applications (AASB 15)                                    | -\$57,338       |

# Chart of Accounts

For the year ended 30 June 2025

| COA      | Description   | Original Budget      |
|----------|---|----------------------|
| I10089   | Fees And Charges - Town Planning & Regional Development - Discretionary - Scheme Amendments and Rezoning Application Fees                 | -\$6,733             |
| I10176   | Fees And Charges - Other Community Amenities - Discretionary - Sale Of History Books (AASB 15)  | -\$280               |
| I10180   | Fees And Charges - Swimming Areas/Beaches - Discretionary - Riverside Mooring Pen Fees (AASB 15)  | -\$129,041           |
| I11161   | Fees And Charges - Other Recreation & Sport - Discretionary - Swan Yacht Club Rental (AASB 15)  | -\$63,186            |
| I11162   | Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Yacht Club Rental (AASB 15)  | -\$37,029            |
| I11164   | Fees And Charges - Other Recreation & Sport - Discretionary - Dinghy Storage Fees   | -\$1,089             |
| I11171   | Other Revenue - Other Recreation & Sport - Reimbursements - Other Sporting (AASB 15)  | -\$75,900            |
| I11175   | Fees And Charges - Other Recreation & Sport - Discretionary - Zephyr Kiosk Rental (AASB 15)   | -\$42,639            |
| I11182   | Fees And Charges - Other Culture - Discretionary - East Fremantle Festival (AASB 1058)  | -\$15,252            |
| I11190   | Fees And Charges - Other Recreation & Sport - Discretionary - E.F. Tennis Club (AASB 15)  | -\$5,610             |
| I11191   | Fees And Charges - Other Recreation & Sport - Discretionary - Leeuwin & Fremantle Sea Scouts (AASB 15)                                    | -\$5,447             |
| I11193   | Fees And Charges - Other Recreation & Sport - Discretionary - Preston Pt. Lacrosse Club (AASB 15)   | -\$1,683             |
| I11194   | Fees And Charges - Other Recreation & Sport - Discretionary - Wauhop Park Soccer Ground (AASB 15)   | -\$7,293             |
| I11198   | Fees And Charges - Other Recreation & Sport - Discretionary - Reserve Hire Fees - Functions (AASB 15)                                     | -\$1,122             |
| I12101   | Other revenue - Other Recreation & Sport - Reimbursements - Building Insurance  | -\$6,000             |
| I12105   | Operating grants, subsidies and contributions - Other Culture - EF Festival   | -\$20,000            |
| I12039   | Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD Direct Grant (AASB 1058)                      | -\$19,245            |
| I12040   | Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - MRD - Stirling Bridge Verge Maintenance Agreement | -\$8,000             |
| I12086   | Operating Grants, Subsidies And Contributions - Maint Streets Roads & Bridges - State - Street Lighting (AASB 1058)                       | -\$4,800             |
| I12180   | Fees And Charges - Parking Facilities - Statutory - Fines And Penalties - Parking (AASB 15)   | -\$112,209           |
| I12181   | Fees And Charges - Parking Facilities - Discretionary - Parking Fees (AASB 15)  | -\$214,906           |
| I12183   | Fees And Charges - Parking Facilities - Statutory - Fines Enforcement Recovered (AASB 15)   | -\$27,235            |
| I13181   | Fees And Charges - Building Control - Statutory - Building Permits (AASB 15)  | -\$70,812            |
| I13182   | Fees And Charges - Building Control - Statutory - BCITF- Receipts (AASB 15)   | -\$15,638            |
| I13184   | Fees And Charges - Building Control - Statutory - Building Services Levy (AASB 15)  | -\$41,700            |
| I13185   | Fees And Charges - Building Control - Discretionary - Verge Inspection Fees (AASB 15)   | -\$5,610             |
| I13188   | Fees And Charges - Building Control - Statutory - DA Sign Fees & Permits (AASB 15)  | -\$1,122             |
| I13190   | Fees And Charges - Building Control - Statutory - Commission On Building Services Levy (AASB 15)  | -\$898               |
| I14086   | Fees And Charges - Unclassified Property - Discretionary - Recoverable Works (AASB 15)  | -\$2,179             |
| I14087   | Fees And Charges - Unclassified Property - Discretionary - Rental Income - Old Police Station (AASB 15)                                   | -\$31,418            |
| 10041260 | Non-Cash - Maint Sts Roads & Bridges - Profit on Sale of Assets   | -\$30,000            |
| 10041080 | Non-Cash - Town Planning & Regional Development - Profit on disposal of assets  | -\$16,342            |
| 10041170 | Non-Cash - Other Recreation & Sport - Profit on disposal of assets  | -\$23,000            |
|          | <b>TOTAL OPERATING INCOME</b>   | <b>-\$12,434,476</b> |



# Schedule of Fees and Charges

For the year ended 30 June 2025

| 2024/25 Schedule of Fees and Charges  |   | 2024/2025            |               |          |               |
|---------------------------------------|---|----------------------|---------------|----------|---------------|
| Schedule                              | Description of Fee or Charge  | Details              | GST (excl) \$ | GST \$   | GST (incl) \$ |
| <b>GENERAL PURPOSE FUNDING</b>        |   |                      |               |          |               |
| <b>Rates</b>                          |   |                      |               |          |               |
|                                       | Rate Enquiry Fee  | Per Written Enquiry  | \$ 59.80      | Exempt   | \$ 59.80      |
|                                       | Orders & Requisitions   | Per Application      | \$ 75.60      | Exempt   | \$ 75.60      |
|                                       | Combined Enquiry  | Per Application      | \$ 121.90     | Exempt   | \$ 121.90     |
|                                       | Ownership enquiry   | Per property         | \$ 15.27      | \$ 1.53  | \$ 16.80      |
|                                       | Rates Instalment Fees (not including the first instalment)  | Per instalment       | \$ 17.90      | Exempt   | \$ 17.90      |
|                                       | Instalment Interest   |                      |               |          | 5.50%         |
|                                       | Penalty Interest  |                      |               |          | 11%           |
|                                       | Rates - Special Arrangements to Pay (Direct Debit setup)  | Per Application      | \$ 14.73      | \$ 1.47  | \$ 16.20      |
|                                       | Rates - Special Arrangements to Pay   | Per Application      | \$ 51.00      | Exempt   | \$ 51.00      |
|                                       | Rates - Special Arrangements to Pay (Financial Hardship)  |                      | \$ -          | \$ -     | \$ -          |
|                                       | - Administration Fee  |                      | \$ -          | \$ -     | \$ -          |
|                                       | - Penalty Interest  |                      | \$ -          | \$ -     | 0%            |
| <b>GOVERNANCE</b>                     |   |                      |               |          |               |
| <b>General Administration</b>         |   |                      |               |          |               |
|                                       | Sale of Electoral Rolls   | Per Copy             | \$ 77.90      | Exempt   | \$ 77.90      |
|                                       | Sale of Street listings   | Per Copy             | \$ 217.18     | \$ 21.72 | \$ 238.90     |
|                                       | Sale of History Books - Small but Strong  | Each                 | \$ 30.00      | \$ 3.00  | \$ 33.00      |
|                                       | Sale of History Books - This is East Fremantle  | Each                 | \$ 11.82      | \$ 1.18  | \$ 13.00      |
|                                       | Sale of Heritage Notebooks  | Each                 | \$ 9.09       | \$ 0.91  | \$ 10.00      |
|                                       | Sale of Tea Towels  | Each                 | \$ 11.82      | \$ 1.18  | \$ 13.00      |
|                                       | <b>Photocopying</b>   |                      |               |          |               |
|                                       | - General Public - A4 Sheets (Colour)   | Per Copy             | \$ 0.91       | \$ 0.09  | \$ 1.00       |
|                                       | - General Public - A4 Sheets (Black & White)  | Per Copy             | \$ 0.50       | \$ 0.05  | \$ 0.55       |
|                                       | - General Public - A3 Sheets (Colour)   | Per Copy             | \$ 1.82       | \$ 0.18  | \$ 2.00       |
|                                       | - 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. |                      |               |          |               |
|                                       | <b>Freedom Of Information</b>   |                      |               |          |               |
|                                       | - 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      |
|                                       | <b>Hire of Facilities</b>   |                      |               |          |               |
|                                       | Hire of Meeting Rooms - Town Hall - Commercial  | per hour             | \$ 45.91      | \$ 4.59  | \$ 50.50      |
|                                       | Hire of Meeting Rooms - Town Hall - Not for Profit  | per hour             | \$ 23.00      | \$ 2.30  | \$ 25.30      |
| <b>LAW, ORDER &amp; PUBLIC SAFETY</b> |   |                      |               |          |               |
|                                       | <b>Animal Care Facility - City of South Perth</b>   |                      |               |          |               |
|                                       | Dog Impounding fees - Poundage - per day  | Full recovery + 15%  | \$ 34.50      | Exempt   | \$ 34.50      |
|                                       | Cat Impounding fees - Poundage - per day  | Full recovery + 15%  | \$ 23.00      | Exempt   | \$ 23.00      |
|                                       | Release of impounded dog  | Cost + 15%           |               |          | Cost + 15%    |
|                                       | Release of impounded cat  | Full recovery + 15%  | Cost + 15%    |          | Cost + 15%    |
|                                       | Fire Break Clearing   | Actual Cost + 25%    | Cost + 25%    |          | Cost + 25%    |
|                                       | <b>Dog Registration Fees</b>  |                      |               |          |               |
|                                       | 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   |                      | \$ 152.91     | \$ 15.29 | \$ 168.20     |
|                                       | 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%    |
|                                       | <b>Cat Registration Fees</b>  |                      |               |          |               |
|                                       | Registration - 1 Year   |                      | \$ 20.00      | Exempt   | \$ 20.00      |
|                                       | Registration - 3 Years  |                      | \$ 42.50      | Exempt   | \$ 42.50      |
|                                       | Registration - Lifetime   |                      | \$ 100.00     | Exempt   | \$ 100.00     |
|                                       | * 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     |
|                                       | <b>Recovery of Impounded Vehicles/Goods</b>   |                      |               |          |               |
|                                       | Vehicle Impounding Fee  | Initial cost         | \$ 267.27     | \$ 26.73 | \$ 294.00     |
|                                       | Vehicle disposal Fee  | Full recovery + 15%  | cost + 15%    | \$ -     | cost + 15%    |
|                                       | Towage Fees   | Full recovery + 15%  | \$ 176.27     | \$ 17.63 | \$ 193.90     |
|                                       | Storage Fee Motor Vehicle   | per part or full day | \$ 42.73      | \$ 4.27  | \$ 47.00      |
|                                       | Storage Fee Other Goods   | per part or full day | \$ 42.73      | \$ 4.27  | \$ 47.00      |

# Schedule of Fees and Charges

For the year ended 30 June 2025

| Schedule                                   | Description of Fee or Charge   | Details          | GST (excl) \$ | GST \$   | GST (incl) \$                 |
|--|--|------------------|---------------|----------|-------------------------------|
| <b>HEALTH</b>                              |  |                  |               |          |                               |
| <b>Health</b>                              |  |                  |               |          |                               |
|  | EH Gray Centre Mid Wifery - Annual Building Hire   |                  | \$ -          | \$ -     | \$ -                          |
|  | EH Gray Centre - Casual Hire Fee   | Per Hour         | \$ 45.91      | \$ 4.59  | \$ 50.50                      |
|  | Stall Holders permit application fee / renewal   | Per Application  | \$ 193.55     | \$ 19.35 | \$ 212.90                     |
|  | Trading in Public Places - Application fee   | Per Application  | \$ 97.18      | \$ 9.72  | \$ 106.90                     |
|  | Trading in Public Places - Per Day fee   | Per day          | \$ 58.73      | \$ 5.87  | \$ 64.60                      |
|  | Outdoor Eating Area permit - Application fee   | Per Application  | \$ -          | \$ -     | \$ -                          |
|  | Outdoor Eating Area permit - Annual fee  | Per sq mtr       | \$ 32.55      | \$ 3.25  | \$ 35.80                      |
|  | Registration of new Lodging Houses   | Per Application  | \$ 314.45     | \$ 31.45 | \$ 345.90                     |
|  | Renewal of registration of existing Lodging Houses   | Per Application  | \$ 347.64     | \$ 34.76 | \$ 382.40                     |
|  | Skin Penetration Premises Application fee  | Per Application  | \$ 96.82      | \$ 9.68  | \$ 106.50                     |
|  | Skin Penetration Premises annual assessment fee  |                  | \$ 50.91      | \$ 5.09  | \$ 56.00                      |
|  | Noise Management Plan Lodgement fee  | Per Application  | \$ 92.73      | \$ 9.27  | \$ 102.00                     |
|  | Non-complying event application fee  | Per Application  | \$ 909.09     | \$ 90.91 | \$ 1,000.00                   |
|  | Section 39 Certificate/inspection for licenced premises                                    |                  | \$ 139.27     | \$ 13.93 | \$ 153.20                     |
|  | 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                    |
|  | Reissue of certificate, registration, licence or approval (not otherwise listed)           |                  | \$ 30.45      | \$ 3.05  | \$ 33.50                      |
|  | <b>Food Business</b>   |                  |               |          |                               |
|  | Notification Fee   |                  | \$ 47.36      | \$ 4.74  | \$ 52.10                      |
|  | Registration Fee   |                  | \$ 47.36      | \$ 4.74  | \$ 52.10                      |
|  | <b>Annual Assessment:</b>  |                  |               |          |                               |
|  | High   |                  | \$ 364.82     | \$ 36.48 | \$ 401.30                     |
|  | Medium   |                  | \$ 241.64     | \$ 24.16 | \$ 265.80                     |
|  | Low  |                  | \$ 108.91     | \$ 10.89 | \$ 119.80                     |
|  | Inspection Fee e.g. settlement inspection  |                  | \$ 50.91      | \$ 5.09  | \$ 56.00                      |
|  | Reinspection fee for non-compliant premises  |                  | \$ 152.91     | \$ 15.29 | \$ 168.20                     |
|  | Temporary Food Business - Event Based (eg festivals, miscellaneous)                        |                  | \$ 50.91      | \$ 5.09  | \$ 56.00                      |
|  | <b>Aquatic Facilities</b>  |                  |               |          |                               |
|  | Annual Sampling Fee  |                  | \$ 306.82     | \$ 30.68 | \$ 337.50                     |
|  | Re-sampling for non-compliant results  |                  | \$ 51.00      | \$ 5.10  | \$ 56.10                      |
|  | <b>Public Buildings</b>  |                  |               |          |                               |
|  | Application to construct a new public building   |                  | \$ 791.82     | \$ 79.18 | \$ 871.00                     |
|  | <b>Annual Assessment:</b>  |                  |               |          |                               |
|  | High   |                  | \$ 60.91      | \$ 6.09  | \$ 67.00                      |
|  | Medium   |                  | \$ 30.45      | \$ 3.05  | \$ 33.50                      |
|  | Low  |                  |               |          | Exempt                        |
|  | Requested food and water sampling  |                  |               |          |                               |
|  | Requested asbestos sampling  |                  |               |          | Cost + 15% administration fee |
| <b>EDUCATION &amp; WELFARE</b>             |  |                  |               |          |                               |
| <b>Commonwealth Home Support Programme</b> |  |                  |               |          |                               |
|  | <b>CHSP Client Contributions</b>   |                  |               |          |                               |
|  | Social Support - Individual - Accompanied Activity / In-home Visit                         | Per Hour         | \$ 9.82       | \$ 0.98  | \$ 10.80                      |
|  | Social Support - Individual (Mileage - Additional kilometre after 40 kms)                  | Per Kilometre    | \$ 0.91       | \$ 0.09  | \$ 1.00                       |
|  | Social Support - Group (including Transport)   | Per Occasion     | \$ 14.73      | \$ 1.47  | \$ 16.20                      |
|  | Centre Based Respite - In-home visit / Community access                                    | Per Hour         | \$ 9.82       | \$ 0.98  | \$ 10.80                      |
|  | CBDC Transport   | Per One-way trip | \$ 2.45       | \$ 0.25  | \$ 2.70                       |
|  | CBDC Meal  | Per Meal         | \$ 10.82      | \$ 1.08  | \$ 11.90                      |
|  | Direct Transport   | Per One-way trip | \$ 9.82       | \$ 0.98  | \$ 10.80                      |
|  | Cancellation Fee - Up to 100% contribution fee   |                  |               |          | 100% of contribution fee      |
|  | <b>Non CHSP Clients / Home Care Package Clients / Private Clients (Full Cost Recovery)</b> |                  |               |          |                               |
|  | Social Support - Group - Non East Fremantle Resident (including Transport)                 | Per Occasion     | \$ 167.45     | \$ 16.75 | \$ 184.20                     |
|  | Social Support - Group - East Fremantle Resident (including Transport)                     | Per Occasion     | \$ 118.27     | \$ 11.83 | \$ 130.10                     |
|  | Centre Based Social Support Group  | Per Occasion     | \$ 118.27     | \$ 11.83 | \$ 130.10                     |
|  | Centre Based Transport (to and from Centre Based Respite) - Non East Fremantle Resident    | Per One-way trip | \$ 24.55      | \$ 2.45  | \$ 27.00                      |
|  | Centre Based Transport (to and from Centre Based Respite) - East Fremantle Resident        | Per One-way trip |               |          | FEE WAIVER                    |
|  | Social Support Individual - Accompanied Activity / In-home Visit                           | Per Hour         | \$ 49.45      | \$ 4.95  | \$ 54.40                      |
|  | Social Support Individual - (Mileage - each kilometre)                                     | Per Kilometre    | \$ 0.91       | \$ 0.09  | \$ 1.00                       |
|  | Flexible Respite   | Per Hour         | \$ 49.45      | \$ 4.95  | \$ 54.40                      |
|  | Cancellation Fee - Up to 100% contribution fee   |                  |               |          | 100% of contribution fee      |

# Schedule of Fees and Charges

For the year ended 30 June 2025

| Schedule                                 | Description of Fee or Charge   | Details   | GST (excl) \$ | GST \$   | GST (incl) \$ |
|--|--|---|---------------|----------|---------------|
| <b>COMMUNITY AMENITIES</b>               |  |   |               |          |               |
| <b>Sanitation</b>                        |  |   |               |          |               |
|  | Commercial Properties - General Waste & Recycling Service - 2 MGB's Weekly   | Per MGB per Annum   | \$ 670.00     | Exempt   | \$ 670.00     |
|  | Commercial Properties - 3 Bin FOGO system  | Per MGB per Annum   | \$ 670.00     | Exempt   | \$ 670.00     |
|  | 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   | \$ 272.20     | Exempt   | \$ 272.20     |
|  | Residential FOGO - 240L - additional - Weekly  | Per MGB per Annum   | \$ 272.20     | Exempt   | \$ 272.20     |
|  | Residential Recycling - 360L upgrade (swap) - Fortnightly  | Per MGB per Annum   | \$ -          | Exempt   | \$ -          |
|  | Residential Recycling - 240L - additional - Fortnightly  | Per MGB per Annum   | \$ 272.20     | Exempt   | \$ 272.20     |
|  | 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%    |
|  | 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   | \$ 83.25      | Exempt   | \$ 83.25      |
|  | Event Bins - Additional 240L MGB. Includes Delivery removal & disposal   | Per MGB per event   | \$ 27.75      | Exempt   | \$ 27.75      |
|  | 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. |   |               |          |               |
| <b>Other Sanitation</b>                  |  |   |               |          |               |
|  | Compostable Liners   |   | Cost + 15%    |          | Cost + 15%    |
| <b>Community Amenities</b>               |  |   |               |          |               |
|  | Room Hire (Casual) - All Council Buildings (otherwise not listed)  | Per Hour  | \$ 45.91      | \$ 4.59  | \$ 50.50      |
|  | Room Bond (Casual) - Private & Community Groups  |   | \$ 326.80     | Exempt   | \$ 326.80     |
|  | Room Hire (Sumpton Green) - Contact Belgravia Leisure  |   |               |          |               |
| <b>Town Planning Administration fees</b> |  |   |               |          |               |
|  | <b>Application Fees - Dev. value between</b>   |   |               |          |               |
|  | (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      |
|  | 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     |
|  | <b>Refund of Planning Application Fee</b>  |   |               |          |               |
|  | Prior to assessment  | 50% of fee  |               |          | 50% of Fee    |
|  | Following assessment   | Nil   |               |          | Nil           |
|  | <b>General Planning and Development Fees</b>   |   |               |          |               |
|  | Advertising/Public Comment: in association with D/A's  | Per D/A   | \$ 200.00     | \$ 20.00 | \$ 220.00     |
|  | Newspaper Notice   | Actual cost (inc GST) + Administration Fee  | Cost + 15%    | Yes      | Cost + 15%    |
|  | Sign & Notice to Neighbours  | Minimum   | \$ 137.00     | \$ 13.70 | \$ 150.70     |
|  | Notices to Neighbours only   | Minimum   | \$ 29.64      | \$ 2.96  | \$ 32.60      |
|  | Installation of Sign by Council  |   | \$ 114.18     | \$ 11.42 | \$ 125.60     |
|  | Community Design Advisory Committee Referral fee   |   | \$ 39.55      | \$ 3.96  | \$ 43.51      |
|  | <b>Subdivision/ Amalgamation</b>   |   |               |          |               |
|  | 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  | \$ 3,135.00   | Exempt   | \$ 3,135.00   |

# Schedule of Fees and Charges

For the year ended 30 June 2025

| Schedule | Description of Fee or Charge   | Details                 | GST (excl) \$                | GST \$    | GST (incl) \$           |
|----------|--|-------------------------|------------------------------|-----------|-------------------------|
|          | <b>Signage Application</b>   |                         |                              |           |                         |
|          | Application for Planning Approval  | Per application         | \$ 147.00                    | Exempt    | \$ 147.00               |
|          | <b>Miscellaneous Planning Fees</b>   |                         |                              |           |                         |
|          | Application for change of street number  |                         | \$ 119.36                    | \$ 11.94  | \$ 131.30               |
|          | Heritage assessment  |                         | <b>Actual cost (inc GST)</b> |           |                         |
|          | Written Planning Advice/Zoning Certificate   |                         | \$ 74.36                     | \$ 7.44   | \$ 81.80                |
|          | L P Scheme No. 3 Text and Map  |                         | \$ 74.36                     | \$ 7.44   | \$ 81.80                |
|          | L P Scheme No. 3 Map Only  |                         | \$ 18.64                     | \$ 1.86   | \$ 20.50                |
|          | Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)  |                         | Cost + 15%                   | Yes       | Cost + 15%              |
|          | Crossover Variation Application fee  |                         | \$ 154.00                    | \$ 15.40  | \$ 169.40               |
|          | Payment in Lieu of Parking Plan  | Per Parking Plan        | <b>Actual cost (inc GST)</b> |           |                         |
|          | **In accordance with Local Planning Policy 3.1.4 - Payment in Lieu of Parking Plan**   |                         |                              |           |                         |
|          | <b>Scheme Amendments / Structure Plans / Local Development Plans &amp; Rezoning Applications (Including advertising and gazettal)</b>  | 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             | \$ 75.27                     | \$ 7.53   | \$ 82.80                |
|          | Manager/ Senior Planner  | Hourly rate             | \$ 55.18                     | \$ 5.52   | \$ 60.70                |
|          | Planning Officer   | Hourly rate             | \$ 44.32                     | \$ 4.43   | \$ 48.75                |
|          | Other Staff eg EHO   | Hourly rate             | \$ 48.59                     | \$ 4.86   | \$ 53.45                |
|          | Administration   | Hourly rate             | \$ 39.32                     | \$ 3.93   | \$ 43.25                |
|          | <b>Other Miscellaneous</b>   |                         |                              |           |                         |
|          | Application for change of Use  |                         | \$ 295.00                    | Exempt    | \$ 295.00               |
|          | Penalty if commenced prior to Approval (in addition to the application fee)  |                         | \$ 661.90                    | Exempt    | \$ 661.90               |
|          | Section 40 Certificate   |                         | \$ 164.90                    | Exempt    | \$ 164.90               |
|          | <b>Home Occupation</b>   |                         |                              |           |                         |
|          | Application ( includes Public Comment Fee)   |                         | \$ 222.00                    | Exempt    | \$ 222.00               |
|          | Penalty if commenced prior to Approval (in addition to the application fee)  |                         | \$ 498.10                    | Exempt    | \$ 498.10               |
|          | Application for Annual Renewal   |                         | \$ 81.80                     | Exempt    | \$ 81.80                |
|          | Application Penalty for Annual Renewal if approval has expired   |                         | \$ 163.70                    | Exempt    | \$ 163.70               |
|          | <b>RECREATION &amp; CULTURE</b>  |                         |                              |           |                         |
|          | <b>Swimming Areas/beaches</b>  |                         |                              |           |                         |
|          | <b>Mooring Pen Fees</b>  |                         |                              |           |                         |
|          | - 8 Metre Pens (deposit of \$2,095)  | Per annum               | \$ 4,190.00                  | \$ 419.00 | \$ 4,609.00             |
|          | - 10 Metre Pens (deposit of \$2,620.00)  | Per annum               | \$ 5,240.00                  | \$ 524.00 | \$ 5,764.00             |
|          | - 12 Metre Pens (deposit of \$3,145)   | Per annum               | \$ 6,290.00                  | \$ 629.00 | \$ 6,919.00             |
|          | - Casual Fees (minimum period 3 months)  | Per month               | \$ 570.00                    | \$ 57.00  | \$ 627.00               |
|          | Vessel Impound Fee   | Per Vessel              | Cost + 15%                   |           | Cost + 15%              |
|          | Replacement pens keys  |                         | \$ 77.45                     | \$ 7.75   | \$ 85.20                |
|          | Dirigly storage - application  | Per annum               | \$ 99.00                     | \$ 9.90   | \$ 108.90               |
|          | Dirigly storage - renewal  | Per annum               | \$ 99.00                     | \$ 9.90   | \$ 108.90               |
|          | <b>Other Recreation &amp; Culture</b>  |                         |                              |           |                         |
|          | <b>General Reserve Hire Fees</b>   |                         |                              |           |                         |
|          | - Full Day Fee (8.00am - 8.00pm)   |                         | \$ 506.91                    | \$ 50.69  | \$ 557.60               |
|          | - Per Half Day Fee (AM or PM) (6 hours)  |                         | \$ 256.64                    | \$ 25.66  | \$ 282.30               |
|          | - Per hour Fee   |                         | \$ 45.91                     | \$ 4.59   | \$ 50.50                |
|          | - Changeroom Bond (refundable)   |                         | \$ 315.80                    | Exempt    | \$ 315.80               |
|          | - Liquor Permit Fee  |                         | \$ 74.73                     | \$ 7.47   | \$ 82.20                |
|          | - Key Deposit (refundable)   | Per key                 | \$ 76.20                     | Exempt    | \$ 76.20                |
|          | - Cancellation fee being 50% of hire fee charged (cancellation being less than 14 days prior to the event commencing)  |                         |                              |           | 50% of hire fee charged |
|          | <b>Personal Trainers</b>   |                         |                              |           |                         |
|          | - Application fee  |                         | \$ 63.00                     | \$ 6.30   | \$ 69.30                |
|          | - Annual licence fee (permits up to 10 hours maximum per week)   |                         | \$ 1,485.55                  | \$ 148.55 | \$ 1,634.10             |
|          | - Weekly hire fee (maximum 10 hours per week; annual licence fee is not applicable)  | per hour                | \$ 33.64                     | \$ 3.36   | \$ 37.00                |
|          | <b>Henry Jeffery Oval Junior Football Teams</b>  |                         |                              |           |                         |
|          | - Per Player Fee - Juniors   | Per player (for season) | \$ 17.91                     | \$ 1.79   | \$ 19.70                |
|          | - Training two (2) nights/week   | Per season              | \$ 628.82                    | \$ 62.88  | \$ 691.70               |
|          | <b>East Fremantle Junior Cricket Teams</b>   |                         |                              |           |                         |
|          | - Per Player Fee - Juniors   | Per player (for season) | \$ 17.91                     | \$ 1.79   | \$ 19.70                |
|          | - Training two (2) nights/week   | Per season              | \$ 628.82                    | \$ 62.88  | \$ 691.70               |
|          | <b>Other Culture</b>   |                         |                              |           |                         |
|          | <b>East Fremantle George Street Festival</b>   |                         |                              |           |                         |
|          | Site Only - stallholders (per 3x3 area)  |                         | \$ 128.82                    | \$ 12.88  | \$ 141.70               |
|          | Site Only - food vendors (stall or van)  |                         | \$ 268.18                    | \$ 26.82  | \$ 295.00               |
|          | Power (where available, additional cost)   |                         | \$ 54.00                     | \$ 5.40   | \$ 59.40                |
|          | ** Note: site fees can be waived for local community groups & not for profits upon written request   |                         |                              |           |                         |
|          | East Fremantle Art Award - per entry   |                         | \$ 30.91                     | \$ 3.09   | \$ 34.00                |
|          | <b>Special Events Fees</b>   |                         |                              |           |                         |
|          | Use of Car Parking areas- Unlicensed- per m2   |                         | \$ 27.18                     | \$ 2.72   | \$ 29.90                |
|          | Use of Car Parking areas- Licensed- per m2   |                         | \$ -                         | \$ -      | \$ -                    |
|          | Left Bank Special Event Fee - licence agreement  |                         | \$ 4,344.88                  | \$ 434.49 | \$ 4,779.37             |
|          | On-call Ranger Fee - per 8 hours   | Per event               | \$ 676.45                    | \$ 67.65  | \$ 744.10               |

# Schedule of Fees and Charges

For the year ended 30 June 2025

| Schedule                             | Description of Fee or Charge   | Details              | GST (excl) \$                       | GST \$   | GST (incl) \$ |
|--------------------------------------|--|----------------------|-------------------------------------|----------|---------------|
| <b>TRANSPORT</b>                     |  |                      |                                     |          |               |
| <i>Transport</i>                     |  |                      |                                     |          |               |
|                                      | <b>Road, Verge, Footpath &amp; Crossover Reinstatements and Crossover Construction</b>   |                      |                                     |          |               |
|                                      | Reinstatement Inspection fees  | Per hour             | \$ 78.50                            | \$ 7.85  | \$ 86.35      |
|                                      | Reinstatement Works  |                      | Cost + 15%                          |          | Cost + 15%    |
|                                      | Red Asphalt per m <sup>2</sup>   |                      | Cost + 15%                          |          | Cost + 15%    |
|                                      | Black Asphalt per m <sup>2</sup>   |                      | Cost + 15%                          |          | Cost + 15%    |
|                                      | Concrete per m <sup>2</sup>  |                      | Cost + 15%                          |          | Cost + 15%    |
|                                      | Recoverable Works - Cost plus 15% administration fee   |                      | Cost + 15%                          |          | Cost + 15%    |
|                                      | Recoverable Graffiti Removal - Cost plus 15% administration fee  |                      | Cost + 15%                          |          | Cost + 15%    |
| <b>Parking Facilities</b>            |  |                      |                                     |          |               |
|                                      | <b>Parking Fees</b>  |                      |                                     |          |               |
|                                      | Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours   | Per hour             | \$ 4.45                             | \$ 0.45  | \$ 4.90       |
|                                      | Thereafter \$19.60 per day for maximum 6 days  | Maximum per 24 hours | \$ 17.82                            | \$ 1.78  | \$ 19.60      |
|                                      | Parking Fees - Various locations per hour other than Launching Ramp No1.   | Per hour             | \$ 4.45                             | \$ 0.45  | \$ 4.90       |
|                                      | Fee for Construction Sites for use of parking bay for storage and other use  | Per day, per bay     | \$ 108.82                           | \$ 10.88 | \$ 119.70     |
|                                      | <b>Miscellaneous</b>   |                      |                                     |          |               |
|                                      | Final Notice Fee (28 Days)   |                      | \$ 26.10                            | Exempt   | \$ 26.10      |
|                                      | Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)  | Each                 | \$ 50.91                            | \$ 5.09  | \$ 56.00      |
|                                      | Skip Bin Permits   | Each                 | \$ 49.82                            | \$ 4.98  | \$ 54.80      |
|                                      | Skip Bin Permits - Extension   | Each                 | \$ 12.55                            | \$ 1.25  | \$ 13.80      |
|                                      | Jetty A mooring permits  | Each                 | \$ 49.82                            | \$ 4.98  | \$ 54.80      |
|                                      | Sea container placement permits  | Each                 | \$ 49.82                            | \$ 4.98  | \$ 54.80      |
|                                      | Sea container placement permits - extension  | Each                 | \$ 12.55                            | \$ 1.25  | \$ 13.80      |
|                                      | REFERENCE IS MADE TO FINES AND PENALTIES AS ADOPTED IN THE TOWN'S LOCAL LAWS   |                      |                                     |          |               |
| <b>ECONOMIC SERVICES</b>             |  |                      |                                     |          |               |
| <i>Building Fees</i>                 |  |                      |                                     |          |               |
|                                      | <b>Building Fees - Based on valuation of new building or improvements (including GST) - Minimum \$171.65</b>   |                      |                                     |          |               |
|                                      | 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      |
|                                      | <b>Demolition fees - based on cost of construction (inc. GST) - Minimum \$171.65</b>   |                      |                                     |          |               |
|                                      | Application fee - Class 1 & 10 (\$110)   |                      | Variable                            | Exempt   | Variable      |
|                                      | Application fee - Class 2 to 9 (\$110)   |                      | Variable                            | Exempt   | Variable      |
|                                      | 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   |
|                                      | <b>Infrastructure Bonds</b>  |                      |                                     |          |               |
|                                      | 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  |                      | \$ 71.00                            | \$ 7.10  | \$ 78.10      |
|                                      | Materials on Verge licence   |                      | Variable                            | Exempt   | Variable      |
|                                      | <b>Building Approval Certificate for unauthorised works - based on cost of construction (inc. GST) - Minimum \$233.30</b>  |                      |                                     |          |               |
|                                      | 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     |
|                                      | <b>Refund of Building Permit fee</b>   |                      |                                     |          |               |
|                                      | Prior to assessment  | 50% of fee           | 50% of fee                          | Exempt   | 50% of fee    |
|                                      | Following assessment   | Nil                  | Nil                                 | \$ -     | Nil           |
|                                      | <b>Miscellaneous</b>   |                      |                                     |          |               |
|                                      | 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)  |                      | \$ 145.55                           | \$ 14.55 | \$ 160.10     |
|                                      | <b>Swimming Pool Fees</b>  |                      |                                     |          |               |
|                                      | Pool inspection annual fee   |                      | \$ 36.40                            | Exempt   | \$ 36.40      |
|                                      | Pool inspection fee - request for inspection upon completion   |                      | \$ 148.45                           | \$ 14.85 | \$ 163.30     |
|                                      | Pool inspection request outside of pool inspection cycle   |                      | \$ 148.45                           | \$ 14.85 | \$ 163.30     |
| <b>EAST FREMANTLE COMMUNITY PARK</b> |  |                      |                                     |          |               |
|                                      | 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 .  |                      |                                     |          |               |







TOWN *of*

**EAST FREMANTLE**

Growth Lifestyle Sustainability

[eastfremantle.wa.gov.au](http://eastfremantle.wa.gov.au)