



TOWN of
EAST FREMANTLE

BUDGET 2020-2021

From the Mayor

I am pleased to present the 2020/21 Budget which protects our environment and manages our assets and infrastructure to preserve what we love about our Town.

This year, Council has cast the Budget at a time when our community are struggling to recover from the economic impact of COVID-19.

Mindful of this, Council has taken strong action to offset the cost of our operations on ratepayers, including a zero percent increase in:

- rate revenue
- fees and charges
- wages and salaries for Town staff.

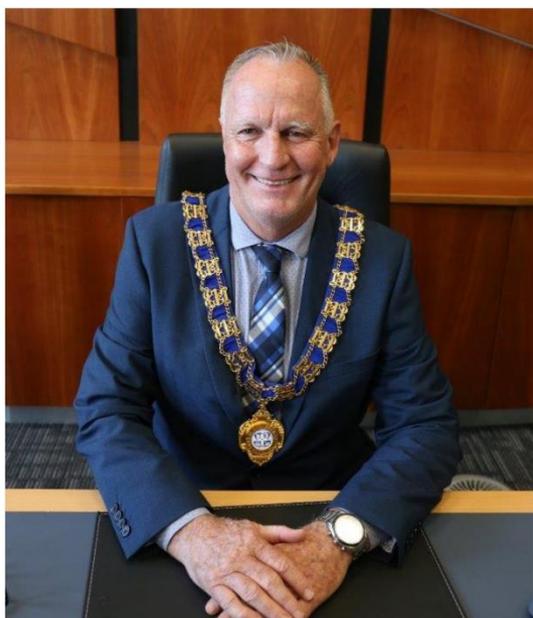
We have also introduced a range of new support services, "Community Connect", which has seen our staff offering assistance to the vulnerable members of our community.

Good progress is also being made on major projects including the developing vision for the East Fremantle Oval Precinct, upgrades to Riverside Road and Niergarup Track and many other major improvements.

I am confident that this Budget strikes the right balance between keeping rates affordable and providing services to the high standard our residents expect. With the support and hard work of my fellow Councillors and our dedicated staff, we will maintain East Fremantle as the desirable location it has always been.

Your rates are an important investment in the provision of quality services and facilities that are crucial to our East Freo way of life.

Thank you.



Jim O'Neill
Mayor

Budget Overview and Assumptions

Council provided budget guidance in response to the COVID-19 health pandemic at its meeting of 21 April 2020.

The following budget measures/principles were considered when framing the 20/21 Budget:

- Rate revenue is a substantial source of discretionary revenue for the Town paying for approximately 80% of all expenditure requirements:
- 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,
- Council resolved to freeze the total rate yield, deriving circa \$8m in net rate revenue including concessions and interim rates,
- WALGA is expecting the Local Government Cost Index to rise by 1.8% in 2020/21 on account of higher costs associated with energy and street lighting, wages and construction,
- Council resolved to freeze employee costs and fees and allowances for elected members,
- The draft budget is a rolling budget linked to the Strategic Community Plan, Corporate Business Plan and Strategic Resource Plan,
- The draft budget provides for the same level of service despite caps on revenue,
- There is a commitment to deliver on budgeted programs and asset management requirements,
- Council resolved to freeze fees and charges,
- Commitment to cost restraint wherever possible (budget operating expenditure of \$10.969m in 2020/21 compared to a forecast of \$10.981m in 2019/20),
- 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.

2020/21 Budget Details

The 2020/21 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 2020/21 Budget include:

- Net rate revenue of \$7,997,275.
 - This is comprised of \$8.1m in rates raised,
 - Plus an estimated \$30k to be raised in interim rates,
 - Less rate concessions of \$42k.

Interim rates are generated by an increase in gross property valuations, because of either property improvements, or additional rateable properties being developed.

Fees and charges have generally been frozen (with the exception of some statutory fees) and are itemised in the Schedule of Fees and Charges included in the supplementary information of the Budget.

The Budget provides for total fees and charges revenue of \$1.187m.

The majority of fees and charges revenue is derived from commercial waste services, lease income, parking fees and building fees.

Waste and Recycling

Commercial refuse and recycling charges to remain at \$500 per annum with additional services charges at \$250 per MGB. Some commercial properties are also receiving the 3 bin FOGO service which is also levied at \$500 per annum (as these properties also receive 2 collections per week). The budgeted cost of providing waste services in 2020/21 is circa \$1.63m. The cost of the waste service is made up of a combination of directly attributable costs such as waste collection costs (\$400k) and waste disposal costs (\$900k), plus indirect costs such as corporate overheads.

Capital Works

A capital works program totalling circa \$1.026m 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.

Grant Funding

Total operating and non-operating grant funding of circa \$1.27m. The majority of grant revenue is funding received for the Commonwealth Home Support Program (\$602k) and Regional Road Group Funding (\$180k – 20% carryover) for the Riverside Road Project. The Town did receive an advance payment of its 2020/21 Financial Assistance Grants, which was recognised as revenue in the 2019/20 financial year.

Reserves

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 7 of the 2020/21 Budget.

Budget at a Glance



 **\$1.80**
Environmental Health

 **\$9.31**
Education & Welfare

 **\$0.96**
Economic Services

 **\$13.40**
Waste Services

 **\$2.44**
Property, Plant and Equipment

 **\$9.99**
Governance and Council

 **\$22.53**
Transport

 **\$9.53**
Planning, subdivisions and amenities

 **\$6.12**
Roads & footpaths, parks & ovals, drainage

 **\$19.46**
Recreation and Culture

 **\$1.46**
Law, order and public safety

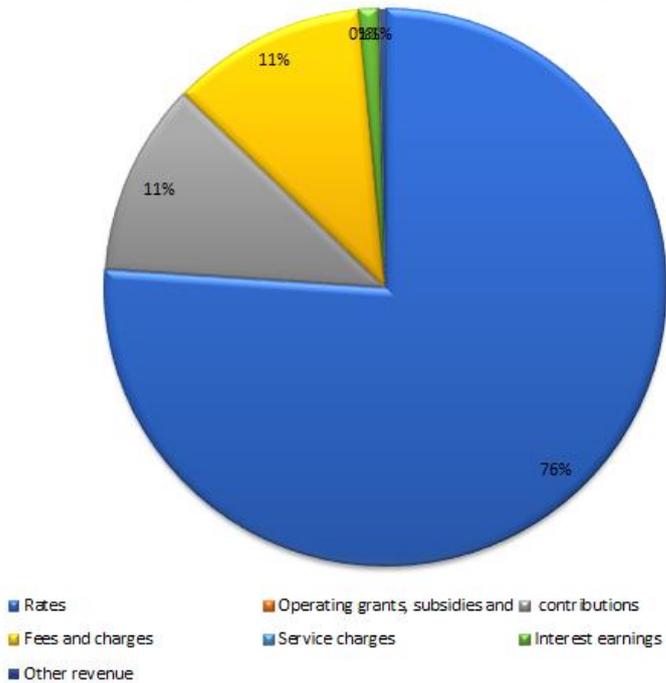
 **\$0.38**
Housing and Other Property and Services

 **\$1.32**
Other property and services

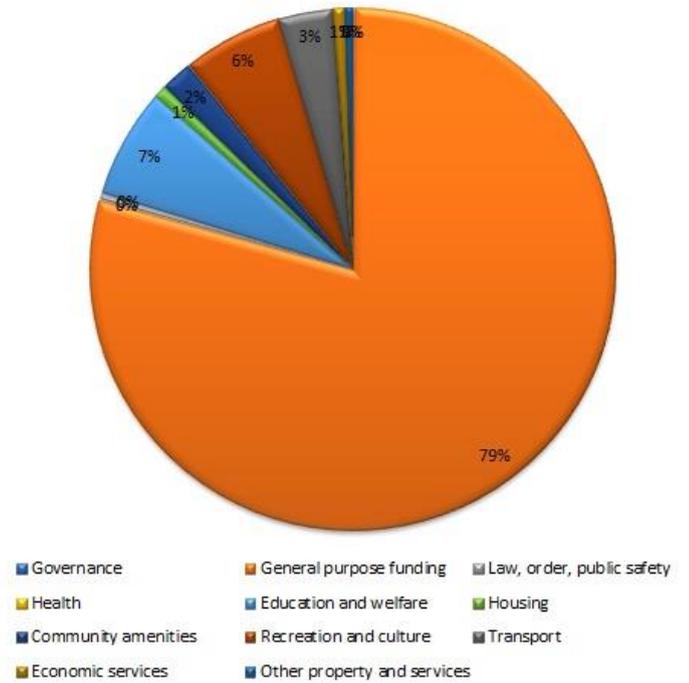
 **\$1.29**
General purpose funding

Budget at a Glance

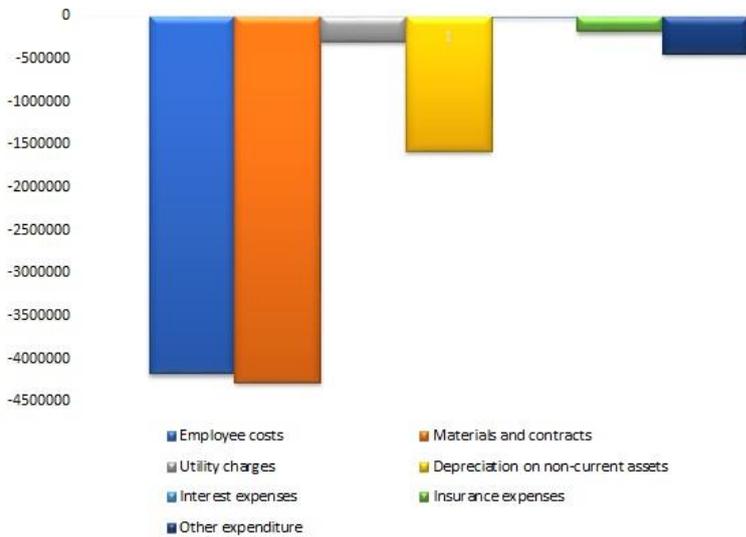
OPERATING REVENUE - NATURE AND TYPE



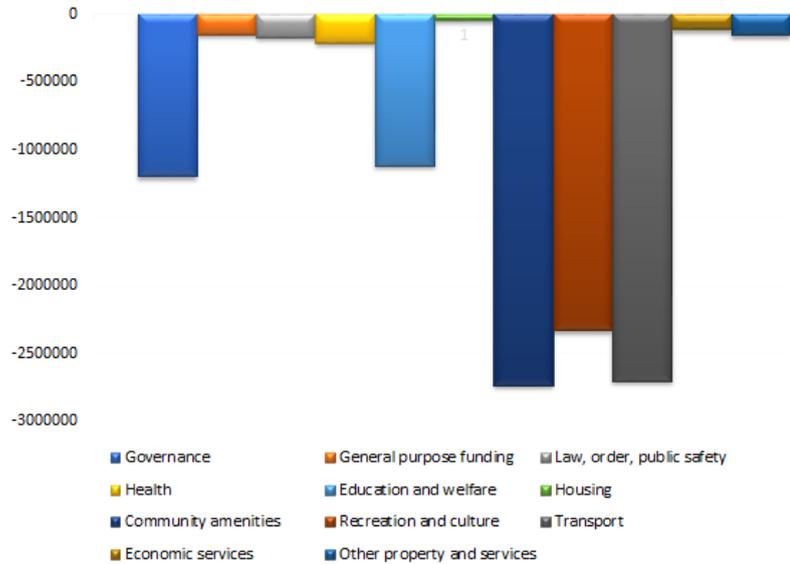
OPERATING REVENUE - PROGRAM



OPERATING EXPENDITURE - NATURE AND TYPE



OPERATING EXPENDITURE - PROGRAM





**BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

LOCAL GOVERNMENT ACT 1995

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STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	7,997,275	7,872,352	8,045,480
Operating grants, subsidies and contributions	9(a)	1,175,019	1,151,414	1,171,341
Fees and charges	8	1,187,609	1,180,612	1,124,467
Interest earnings	11(a)	120,000	148,414	221,000
Other revenue	11(b)	37,500	81,459	62,275
		10,517,403	10,434,251	10,624,563
Expenses				
Employee costs		(4,173,445)	(4,320,996)	(4,126,285)
Materials and contracts		(4,279,617)	(4,003,854)	(4,427,824)
Utility charges		(299,300)	(309,762)	(320,000)
Depreciation on non-current assets	5	(1,578,900)	(1,635,354)	(2,472,904)
Interest expenses	11(d)	(14,960)	(14,960)	0
Insurance expenses		(180,320)	(181,781)	(167,605)
Other expenditure		(442,520)	(514,730)	(626,824)
		(10,969,062)	(10,981,437)	(12,141,442)
		(451,659)	(547,186)	(1,516,879)
Subtotal				
Non-operating grants, subsidies and contributions	9(b)	180,000	1,031,214	881,867
	4(b)	0	2,210	7,700
Profit on asset disposals	4(b)	0	(30,551)	0
Loss on asset disposals		180,000	1,002,873	889,567
Net result		(271,659)	455,687	(627,312)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(271,659)	455,687	(627,312)

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

BASIS OF PREPARATION

The 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this 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.

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 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.
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2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget.
Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (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.

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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

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, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM

		2020/21 Budget	2019/20 Actual	2019/20 Budget
	NOT E			
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		10,000	28,098	10,000
General purpose funding		8,325,928	8,336,788	8,451,394
Law, order, public safety		33,200	30,262	33,700
Health		13,409	16,900	14,400
Education and welfare		713,766	882,930	819,933
Housing		84,000	85,140	85,140
Community amenities		205,000	193,235	194,000
Recreation and culture		648,800	335,869	502,184
Transport		353,800	381,158	360,744
Economic services		80,500	79,697	79,000
Other property and services		49,000	64,174	74,068
		10,517,403	10,434,251	10,624,563
Expenses excluding finance costs	4(a),5,11(c),(e),(f)			
Governance		(1,198,448)	(1,188,904)	(1,256,860)
General purpose funding		(155,287)	(237,644)	(161,878)
Law, order, public safety		(175,539)	(170,827)	(173,561)
Health		(215,419)	(193,687)	(191,298)
Education and welfare		(1,116,999)	(1,111,022)	(1,043,896)
Housing		(45,320)	(43,200)	(50,200)
Community amenities		(2,736,038)	(2,722,244)	(2,854,492)
Recreation and culture		(2,334,470)	(2,488,471)	(3,590,406)
Transport		(2,703,195)	(2,563,454)	(2,544,657)
Economic services		(115,287)	(111,644)	(121,878)
Other property and services		(158,100)	(135,380)	(152,316)
		(10,954,102)	(10,966,477)	(12,141,442)
Finance costs	,6(a),11(d)			
Community amenities		(14,960)	(14,960)	0
		(14,960)	(14,960)	0
Subtotal		(451,659)	(547,186)	(1,516,879)
Non-operating grants, subsidies and contributions	9(b)	180,000	1,031,214	881,867
Profit on disposal of assets	4(b)	0	2,210	7,700
(Loss) on disposal of assets	4(b)	0	(30,551)	0
		180,000	1,002,873	889,567
Net result		(271,659)	455,687	(627,312)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(271,659)	455,687	(627,312)

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

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, reflecting the Town's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the allocation to services.</p>	<p>Rating, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to ensure bushfire prevention, animal control and community safety.</p>	<p>Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health services.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide assistance to senior citizens welfare and home and community care.</p>	<p>Provision and maintenance of home and community care programs including in home care, home maintenance, senior outings, respite and school holiday programs.</p>
<p>HOUSING</p> <p>To assist with housing for staff and the community.</p>	<p>Provision and maintenance of residential rental properties.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide community amenities and other infrastructure as required by the community.</p>	<p>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.</p>
<p>RECREATION AND CULTURE</p> <p>To plan, establish and efficiently manage sport and recreation infrastructure and resources which will help the social well-being and health and community.</p>	<p>The provision and maintenance of various community infrastructure including public halls, recreation grounds, sports pavilions, playgrounds, parks, gardens, beaches and the joint operation of the City of Fremantle Library.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport infrastructure to the community.</p>	<p>Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning and lighting of streets.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Town and improve its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion activities and building control.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control plant and depot operations, and to provide other property services not included elsewhere.</p>	<p>Private works operation, plant operating costs, depot operations and unclassified property functions.</p>

STATEMENT OF CASH FLOWS

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		7,997,275	7,872,352	8,045,480
Operating grants, subsidies and contributions		1,090,716	1,235,717	1,171,341
Fees and charges		1,187,609	1,180,612	1,124,467
Interest earnings Goods and services tax		120,000	148,414	221,000
Other revenue		210,530	227,072	0
		37,500	81,459	62,275
		10,643,630	10,745,626	10,624,563
Payments				
Employee costs		(4,173,445)	(4,320,996)	(4,126,285)
Materials and contracts		(4,279,617)	(4,003,854)	(4,427,824)
Utility charges		(299,300)	(309,762)	(320,000)
Interest expenses		(14,960)	(14,960)	0
Insurance expenses		(180,320)	(181,781)	(167,605)
Goods and services tax		(210,530)	(227,072)	0
Other expenditure		(442,520)	(514,730)	(626,824)
		(9,600,692)	(9,573,155)	(9,668,538)
Net cash provided by (used in) operating activities	3	1,042,938	1,172,471	956,025
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(292,500)	(905,694)	(871,705)
Payments for construction of infrastructure	4(a)	(734,181)	(3,114,690)	(2,945,152)
Non-operating grants, subsidies and contributions	4(b)	180,000	1,031,214	881,867
Proceeds from sale of plant and equipment		30,000	36,398	37,700
Net cash provided by (used in) investing activities		(816,681)	(2,952,772)	(2,897,290)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(95,160)	(97,847)	0
Net cash provided by (used in) financing activities		(95,160)	(97,847)	0
Net increase (decrease) in cash held and cash equivalents at the end of the year		131,097	(1,878,148)	(1,941,265)
Cash at beginning of year	3	2,313,114	4,191,262	4,251,040
Cash and cash equivalents at the end of the year		2,444,211	2,313,114	2,309,775

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

RATE SETTING STATEMENT

OPERATING ACTIVITIES

Net current assets at start of financial year - surplus/(deficit)

Revenue from operating activities (excluding rates)

Governance

General purpose funding

Law, order, public safety

Health

Education and welfare

Housing

Community amenities

Recreation and culture

Transport

Economic services

Other property and services

Expenditure from operating activities

Governance

General purpose funding

Law, order, public safety

Health

Education and welfare

Housing

Community amenities

Recreation and culture

Transport

Economic services

Other property and services

Non-cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Non-operating grants, subsidies and contributions

Purchase property, plant and equipment

Purchase and construction of infrastructure

Proceeds from disposal of assets

Amount attributable to investing activities

FINANCING ACTIVITIES

Repayment of borrowings

Transfers to cash backed reserves (restricted assets)

Transfers from cash backed reserves (restricted assets)

Amount attributable to financing activities

Budgeted deficiency before general rates

Estimated amount to be raised from general rates

Net current assets at end of financial year - surplus/(deficit)

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
	160,328	951,855	758,451
	160,328	951,855	758,451
	10,000	30,308	10,000
	328,653	464,436	405,914
	33,200	30,262	33,700
	13,409	16,900	14,400
	713,766	882,930	819,933
	84,000	85,140	85,140
	205,000	193,235	194,000
	648,800	335,869	509,884
	353,800	381,158	360,744
	80,500	79,697	79,000
	49,000	64,174	74,068
	2,520,128	2,564,109	2,586,783
	(1,198,448)	(1,188,904)	(1,256,860)
	(155,287)	(237,644)	(161,878)
	(175,539)	(170,827)	(173,561)
	(215,419)	(193,687)	(191,298)
	(1,116,999)	(1,111,022)	(1,043,896)
	(45,320)	(43,200)	(50,200)
	(2,750,998)	(2,737,204)	(2,854,492)
	(2,334,470)	(2,488,471)	(3,590,406)
	(2,703,195)	(2,563,454)	(2,544,657)
	(115,287)	(111,644)	(121,878)
	(158,100)	(165,931)	(152,316)
	(10,969,062)	(11,011,988)	(12,141,442)
2 (a)(i)	1,578,900	1,663,695	2,465,204
	(6,709,706)	(5,832,329)	(6,331,004)
9(b)	180,000	1,031,214	881,867
4(a)	(292,500)	(905,694)	(871,705)
4(a)	(734,181)	(3,114,690)	(2,945,152)
4(b)	30,000	36,398	37,700
	(816,681)	(2,952,772)	(2,897,290)
6(a)	(95,160)	(97,847)	0
7(a)	(967,228)	(48,000)	(60,000)
7(a)	591,500	1,218,924	1,242,814
	(470,888)	1,073,077	1,182,814
	(7,997,275)	(7,712,024)	(8,045,480)
1	7,997,275	7,872,352	8,045,480
2 (a)(iii)	0	160,328	0

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Residential GRV	0.074225	2,952	85,491,590	6,345,613	30,000	0	6,375,613	6,402,555	6,415,878
Commercial GRV	0.110543	117	11,542,943	1,275,992	0	0	1,275,992	1,334,339	1,318,318
Sub-Totals		3,069	97,034,533	7,621,605	30,000	0	7,651,605	7,736,894	7,734,196
Minimum									
Minimum payment									
Gross rental valuations									
Residential GRV	1,106	333	4,277,829	368,298	0	0	368,298	293,917	293,090
Commercial GRV	1,654	12	140,695	19,848	0	0	19,848	18,194	18,194
Sub-Totals		345	4,418,524	388,146	0	0	388,146	312,111	311,284
		3,414	101,453,057	8,009,751	30,000	0	8,039,751	8,049,005	8,045,480
Discounts (Refer note 1(h))							0	0	0
Concessions (Refer note 1(h))							(42,476)	0	0
Total amount raised from general rates							7,997,275	8,049,005	8,045,480
Specified area rates (Refer note 1(f))							0	0	0
Prepaid Rates (AASB 1058)							0	(176,653)	0
Total rates							7,997,275	7,872,352	8,045,480

AASB 1058 - Income of Not for Profit Entities

AASB 1058 Income of Not for Profit Entities applies to local governments and significantly changes income/revenue recognition for local governments.

The purpose of AASB 1058 is to more closely recognise Not for Profit income transactions that are not contracts with customers in accordance with their economic reality. Therefore, AASB 1058 needs to be recognised in conjunction with AASB 15 Revenue from Contracts with Customers.

The application of AASB 1058 will impact the 2019/2020 annual financial statements of the Town.

On 1 July 2019, prepaid rates of \$176,653 will be recognised as a financial asset and a related amount as a financial liability and no income recognised by the Town.

All land (other than exempt land) in the Town of East Fremantle is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Town of East Fremantle.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

RATES AND SERVICE CHARGES (CONTINUED)

Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
One Instalment Due (35 days)	7/09/2020	0.00	0.0%	8.0%
Option two				
Two Instalments Due	7/09/2020	0.00	0.0%	8.0%
	11/01/2021	16.50	0.0%	8.0%
Option three				
Four Instalments Due	7/09/2020	0.00	0.0%	8.0%
	9/11/2020	16.50	0.0%	8.0%
	11/01/2021	16.50	0.0%	8.0%
	11/03/2021	16.50	0.0%	8.0%

(Date of Issue of Rates Notice 3 August 2020)

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	42,000	40,854	42,000
Instalment plan interest earned Unpaid rates interest earned	0	36,350	40,000
	30,000	34,564	46,000
	72,000	111,768	128,000

RATES AND SERVICE CHARGES (CONTINUED)

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 facilities throughout the Town.
Commercial GRV	This differential rate category imposes a rate on land valued on a gross rental value basis, which is zoned, held or used for commercial purposes and having improvements erected on it.	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 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.

RATES AND SERVICE CHARGES (CONTINUED)

Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
Residential GRV	0.074225	0.074225	No change
Commercial GRV	0.114030	0.110543	Valuations for 55 commercial properties were received after the advertising period. The decrease in aggregate GRVs was 4% as a result of the general revaluation, compared to 15% advised by Landgate for modelling purposes, triggering a lower rate in the dollar to achieve the same rate yield.
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
Residential GRV	1,106	1,106	No change
Commercial GRV	1,654	1,654	No change

RATES AND SERVICE CHARGES (CONTINUED)

Specified Area Rate

The Town did not raise specified area rates for the year ended 30 June 2021.

Service Charges

The Town did not raise service charges for the year ended 30 June 2021.

Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV Commercial General Rate	Concession	25.0%	0	\$ 42,476	\$ 0	\$ 0	0 GRV Commercial - where properties are categorised as 'Sporting Clubs - Commercial'	Due to the economic impact arising from social distancing, and the cessation of club activities, the Town will provide rate relief for the 2020/21 financial year in accordance with the Rates Concession Policy.
				42,476	0	0		

2. NET CURRENT ASSETS

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.

Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Less: Profit on asset disposals

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
4(b)	0	(2,210)	(7,700)
4(b)	0	30,551	0
5	1,578,900	1,635,354	2,472,904
Non-cash amounts excluded from operating activities			
	1,578,900	1,663,695	2,465,204

Add: Loss on disposal of assets

Add: Depreciation on assets

Non-cash amounts excluded from operating activities

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.

Adjustments to net current assets

Less: Cash - restricted reserves

3	(1,398,981)	(1,023,253)	(1,176,661)
	95,160	95,160	0
Total adjustments to net current assets			
	(1,303,821)	(928,093)	(1,176,661)

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

Total adjustments to net current assets

NET CURRENT ASSETS (CONTINUED)

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

		2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	Note	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	1,045,230	1,289,861	1,133,114
Cash and cash equivalents - restricted				
Cash backed reserves	3	1,398,981	1,023,253	1,176,661
Receivables		516,405	516,405	322,525
		2,960,616	2,829,519	2,632,300
Less: current liabilities				
Trade and other payables		(926,318)	(926,318)	(845,336)
Contract liabilities		0	(84,303)	0
Long term borrowings		(95,160)	(95,160)	0
Provisions		(635,317)	(635,317)	(610,303)
		(1,656,795)	(1,741,098)	(1,455,639)
		1,303,821	1,088,421	1,176,661
Net current assets				
Less: Total adjustments to net current assets	2 (a)(ii)	(1,303,821)	(928,093)	(1,176,661)
Closing funding surplus / (deficit)		0	160,328	0

NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town'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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Town'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 of East Fremantle 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

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

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

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

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.

TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets.

All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis.

Debts that are known to be uncollectible are written off when identified.

An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Town are recognised as a liability until such time as the Town satisfies its obligations under the agreement.

3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	2,444,211	2,313,114	2,309,775
	2,444,211	2,313,114	2,309,775
- Unrestricted cash and cash equivalents	1,045,230	1,289,861	1,133,114
- Restricted cash and cash equivalents	1,398,981	1,023,253	1,176,661
	2,444,211	2,313,114	2,309,775
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents: and financial assets at amortised cost:			
	10,000	10,000	10,000
Non-Current Leave Reserve	0	0	70,840
Unspent Grants and Restricted Cash Reserve	84,127	91,627	179,530
Vehicle, Plant and Equipment Reserve	32,037	177,037	117,037
Aged Services Reserve	442,567	502,567	632,232
Strategic Asset Management Reserve	97,022	192,022	117,022
Arts and Sculpture Reserve	75,000	50,000	50,000
Streetscape Reserve	0	0	0
Bank overdraft	0	0	0
Unspent borrowings	0	0	0
Unspent grants, subsidies and contributions	0	0	0
	1,398,981	1,023,253	1,176,661
Reconciliation of net cash provided by operating activities to net result			
	(271,659)	455,687	(627,312)
Net result			
	1,578,900	1,635,354	2,472,904
Depreciation	0	28,341	(7,700)
(Profit)/loss on sale of asset	(84,303)	84,303	0
Increase/(decrease) in contract liabilities	(180,000)	(1,031,214)	(881,867)
Non-operating grants, subsidies and contributions	1,042,938	1,172,471	956,025
Net cash from operating activities			

SIGNIFICANT 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 2 - 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.

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program					2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Education and welfare	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$			
<u>Property, Plant and Equipment</u>								
Buildings - specialised	0	0	0	0	50,000	50,000	486,606	477,385
Furniture and equipment Plant and equipment	60,000	0	0	0	0	60,000	50,000	75,000
	0	175,000	7,500	0	0	182,500	369,088	319,320
	60,000	175,000	7,500	0	50,000	292,500	905,694	871,705
<u>Infrastructure</u>								
Infrastructure - roads	0	0	0	160,000	0	160,000	1,772,523	1,314,300
Infrastructure – footpaths	0	0	0	90,000	0	90,000	245,481	247,132
Infrastructure - drainage	0	0	0	104,181	0	104,181	133,000	100,000
Infrastructure - parks and ovals	0	30,000	130,000	0	0	160,000	354,000	396,720
Infrastructure - car parks Infrastructure - other improvements	0	0	0	0	0	0	400,686	494,000
	0	0	220,000	0	0	220,000	209,000	393,000
	0	30,000	350,000	354,181	0	734,181	3,114,690	2,945,152
Total acquisitions	60,000	205,000	357,500	354,181	50,000	1,026,681	4,020,384	3,816,857

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

SIGNIFICANT 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.

FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance Education and welfare	0	0	0	0	18,699	20,909	2,210	0	20,000	20,000	0	0
Recreation and culture	30,000	30,000	0	0	0	0	0	0	0	0	0	0
Other property and services	0	0	0	0	0	0	0	0	10,000	17,700	7,700	0
	0	0	0	0	46,040	15,489	0	(30,551)	0	0	0	0
	30,000	30,000	0	0	64,739	36,398	2,210	(30,551)	30,000	37,700	7,700	0
By Class												
<i>Property, Plant and Equipment</i>	30,000	30,000	0	0	64,739	36,398	2,210	(30,551)	30,000	37,700	7,700	0
Plant and equipment	30,000	30,000	0	0	64,739	36,398	2,210	(30,551)	30,000	37,700	7,700	0

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

SIGNIFICANT ACCOUNTING POLICIES

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.

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
175,000	172,000	198,000
600	0	0
800	788	788
125,500	123,566	72,116
6,000	6,000	6,000
16,800	7,200	7,200
495,000	600,000	1,540,000
621,000	600,000	523,000
138,200	125,800	125,800
1,578,900	1,635,354	2,472,904
352,094	364,663	352,926
44,051	45,564	76,788
280,097	290,073	175,425
902,658	935,054	1,867,765
1,578,900	1,635,354	2,472,904

SIGNIFICANT 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:

Buildings	25 to 55 years	Parks and Ovals - minor structure polygon	50 to 60 years
Furniture and equipment	4 to 20 years	Parks and Ovals - playground polygon	30 to 40 years
Plant and equipment	5 to 32 years	Parks and Ovals - amenities	15 to 20 years
Sealed roads, streets and carparks formation	not depreciated	Parks and Ovals - bin	15 to 20 years
sealed pavement	50 to 60 years	Parks and Ovals - lighting	20 years
kerbing	50 to 60 years	Parks and Ovals - playground point	15 to 20 years
surface	14 to 20 years	Parks and Ovals - playground lines	40 to 50 years
table drain	30 to 40 years	Parks and Ovals - public art	15 to 25 years
Footpaths - slab	20 years	Parks and Ovals - sign	15 to 20 years
Bus Shelter	20 to 30 years	Parks and Ovals - fence	30 to 40 years
Drainage - pit / pipe	50 years	Parks and Ovals - gate	30 to 40 years
		Parks and Ovals - irrigation	40 to 60 years
		Parks and Ovals - minor structure	20 to 30 years
		Parks and Ovals - lighting	20 years
		Parks and Ovals - bore and pump	20 years

AMORTISATION

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

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

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

*** Turf is assessed as a non-depreciable asset from 2019/20

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual Principal 1 July 2019	2019/20	2019/20	Actual	2019/20	Budget Principal 1 July 2019	2019/20	2019/20	Budget	2019/20	
				Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments		Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2020	Budget Interest Repayments	
Governance				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SMRC - Regional Resource Recovery Centre Loan SMRC - Administration Building Loan (9 Aldous Place)	Various 2-6	WATC WATC	Various 2.55%	310,458 48,240	0 0	(95,160) 0	215,298 48,240	(14,960) 0	408,305 48,240	0 0	(97,847) 0	310,458 48,240	(14,960) 0	0 0	0 0	0 0	0 0	0 0	0 0
				358,698	0	(95,160)	263,538	(14,960)	456,545	0	(97,847)	358,698	(14,960)	0	0	0	0	0	0
				358,698	0	(95,160)	263,538	(14,960)	456,545	0	(97,847)	358,698	(14,960)	0	0	0	0	0	0

All borrowing repayments, other than self-supporting loans, will be financed by general purpose revenue. There is an obligation between the Town of East Fremantle and the Southern Metropolitan Regional Council (SMRC) to pay its share of the loan liability to the SMRC which will be paid to the Western Australian Treasury Corporation via the SMRC. A loan payable balance is to be recorded in the financial statements of the Town with the corresponding entry as an investment in associate. This determination is based on the Charge Agreement, with the Town's share of loan payment to SMRC formally established.

The Administration Building loan is an interest only loan and the Town does not make any payments against this loan.

The Town did not previously recognise its share of loan liability to the SMRC in its Annual Budgets, and hence there is no budget amount for 19/20. The Town previously expensed the loan repayments against the profit and loss as a contribution.

INFORMATION ON BORROWINGS

(a) New borrowings - 2020/21

The Town does not intend to undertake any new borrowings for the year ended 30 June 2021

(b) Unspent borrowings

The Town had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(c) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	1,000,000	0	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	1,020,000	20,000	120,000
Loan facilities			
Loan facilities in use at balance date	263,538	358,698	0
Unused loan facilities at balance date	0	0	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
CBA (3.01%)	End of year cash flow	2020/21	0	(1,000,000)	1,000,000
			0	(1,000,000)	1,000,000

SIGNIFICANT 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.

7. CASH BACKED RESERVES

Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
Non-Current Leave Reserve	\$ 10,000	\$ 0	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 0	\$ 10,000
Unspent Grants and Restricted Cash Reserve	0	0	0	0	0	0	0	0	70,840	0	0	70,840
Vehicle, Plant and Equipment Reserve	91,627	0	(7,500)	84,127	171,247	0	(79,620)	91,627	259,150	0	(79,620)	179,530
Aged Services Reserve	177,037	0	(145,000)	32,037	217,037	0	(40,000)	177,037	217,037	0	(100,000)	117,037
Strategic Asset Management Reserve	502,567	40,000	(100,000)	442,567	615,677	48,000	(161,110)	502,567	622,232	60,000	(50,000)	632,232
Arts and Sculpture Reserve	192,022	0	(95,000)	97,022	192,022	0	0	192,022	192,022	0	(75,000)	117,022
Waste Reserve	0	0	0	0	200,309	0	(200,309)	0	200,309	0	(200,309)	0
Committed Works Reserve	0	0	0	0	737,885	0	(737,885)	0	737,885	0	(737,885)	0
Streetscape Reserve	50,000	25,000	0	75,000	50,000	0	0	50,000	50,000	0	0	50,000
Drainage Reserve	0	150,000	0	150,000	0	0	0	0	0	0	0	0
East Fremantle Oval Redevelopment Reserve	0	298,228	0	298,228	0	0	0	0	0	0	0	0
Preston Point Facilities Reserve	0	100,000	0	100,000	0	0	0	0	0	0	0	0
Foreshore Master Plan Reserve	0	75,000	(75,000)	0	0	0	0	0	0	0	0	0
Sustainability and Environmental Initiatives Reserve	0	80,000	(20,000)	60,000	0	0	0	0	0	0	0	0
Town Planning Reserve	0	100,000	(50,000)	50,000	0	0	0	0	0	0	0	0
Business Improvement Reserve	0	75,000	(75,000)	0	0	0	0	0	0	0	0	0
Old Police Station Reserve	0	24,000	(24,000)	0	0	0	0	0	0	0	0	0
	1,023,253	967,228	(591,500)	1,398,981	2,194,177	48,000	(1,218,924)	1,023,253	2,359,475	60,000	(1,242,814)	1,176,661

CASH BACKED RESERVES (CONTINUED)

Cash Backed Reserves - 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
Non-Current Leave 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 HACC/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.
Committed Works Reserve	ongoing	To transfer unspent municipal expenditure on specific projects to enable identification of carryover expenditure into the next financial year.
Streetscape Reserve	ongoing	To implement Streetscape initiatives including the redevelopment of George Street.
Drainage Reserve	ongoing	New Reserve - to fund drainage asset management requirements.
East Fremantle Oval Redevelopment Reserve	ongoing	New Reserve - to fund all costs associated with the redevelopment of the East Fremantle Oval precinct.
Preston Point Facilities Reserve	ongoing	New Reserve - to fund all costs associated with the implementation of the Preston Point Facilities Master Plan.
Foreshore Master Plan Reserve	ongoing	New Reserve - to fund all costs associated with the implementation of the Foreshore Management Plan.
Sustainability and Environmental Initiatives Reserve	ongoing	New Reserve - to fund sustainability and environmental initiatives as well as support actions/recommendations from the Community ClimateAction Plan.
Town Planning Reserve	ongoing	New Reserve - to fund planning and building works associated with the protection and amenity of the built environment.
Business Improvement Reserve	ongoing	New Reserve - to fund the implementation of business improvement initiatives including the Town's enterprise resource planning system.
Old Police Station Reserve	ongoing	New Reserve - to receive the net income from the Old Police Station for building maintenance and renewal purposes.

CASH BACKED RESERVES (CONTINUED)

Cash Backed Reserves - Change in Use

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

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2020/21	2020/21
				Budget amount to be used	Budget amount change of purpose
Commercial Precinct Development Reserve	Streetscape Reserve	To implement streetscape initiatives	To specify a particular aspect of commercial precinct development	\$ 0	\$ 50,000
				0	50,000

The Town has prepared a cash flow forecast for the 20/21 financial year. Whilst the Town does not anticipate a municipal cash shortage, reserve funds may be used from time to time throughout the year to meet the municipal budget expenditure commitments. Any cash backed reserves that are consumed will be recouped from the municipal fund as soon as there are available surplus funds.

8. FEES AND CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	97,000	80,854	67,000
Law, order, public safety	33,200	30,262	33,700
Health	13,409	16,900	13,400
Education and welfare	112,200	123,842	97,250
Housing			
Community amenities	81,000	81,640	81,640
Recreation			
and culture	279,000	259,278	143,000
Transport			
Economic services	132,800	151,671	241,029
Other property and services	320,000	325,000	330,000
	80,000	79,197	78,500
	39,000	31,968	38,948
Total	1,187,609	1,180,612	1,124,467

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants, subsidies and contributions								
General purpose funding	0	0	0	0	0	111,653	235,168	117,914
Education and welfare	0	0	0	0	0	601,566	759,088	722,683
Community amenities	0	0	0	0	0	26,000	26,000	51,000
Recreation and culture	84,303	0	(84,303)	0	0	402,000	75,000	249,000
Transport	0	0	0	0	0	33,800	56,158	30,744
Total	84,303	0	(84,303)	0	0	1,175,019	1,151,414	1,171,341
Non-operating grants, subsidies and contributions								
Transport	0	0	0	0	0	180,000	1,031,214	881,867
Total	0	0	0	0	0	180,000	1,031,214	881,867
Total	84,303	0	(84,303)	0	0	1,355,019	2,182,628	2,053,208

Unspent grants, subsidies and contributions were restricted as follows:

Current Liability - Riverbank Funding (John Tonkin Foreshore Grant)

Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
0	84,303
0	84,303

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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	Revenue recognition
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
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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 and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annual fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
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
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	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 price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, 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
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
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

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

- Reserve funds

- Other funds

Other interest revenue (refer note 1b)

(b) Other revenue

Reimbursements and recoveries

The net result includes as expenses

(c) Auditors' remuneration

Audit services

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))

Interest expense on lease liabilities

(e) Elected members' remuneration

Meeting fees

Mayor/President's allowance

Deputy Mayor/President's allowance

Travelling expenses

Telecommunications allowance

(f) Write offs

General rate

Fees and charges

(g) Low Value lease expenses

Office equipment

Gymnasium equipment

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	40,000	48,000	60,000
- Other funds	50,000	29,500	75,000
Other interest revenue (refer note 1b)	30,000	70,914	86,000
	120,000	148,414	221,000
(b) Other revenue			
Reimbursements and recoveries	37,500	81,459	62,275
	37,500	81,459	62,275
(c) Auditors' remuneration			
Audit services	35,000	30,000	35,000
	35,000	30,000	35,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	14,960	14,960	0
Interest expense on lease liabilities	0	0	0
	14,960	14,960	0
(e) Elected members' remuneration			
Meeting fees	149,000	149,000	149,000
Mayor/President's allowance	28,000	28,000	28,000
Deputy Mayor/President's allowance	7,000	7,000	7,000
Travelling expenses	0	0	0
Telecommunications allowance	27,000	27,000	27,000
	211,000	211,000	211,000
(f) Write offs			
General rate	5,000	5,000	1,000
Fees and charges	2,000	2,000	2,000
	7,000	7,000	3,000
(g) Low Value lease expenses			
Office equipment	0	0	0
Gymnasium equipment	0	0	0
	0	0	0

12. MAJOR LAND TRANSACTIONS

It is not anticipated that any land transactions or major land transactions will occur in 2020/21.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2020/21.

14. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Town will be party to any joint venture arrangements during 2020/21.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required. Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town of East Fremantle's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

15. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Developer Cash in Lieu	234,744		(234,000)	744
Unclaimed Monies	59,500	0	(59,500)	0
	294,244	0	(293,500)	744

16. SIGNIFICANT ACCOUNTING POLICIES OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

17. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual
Operating Surplus	-2.54%	4.22%	-5.2%
Funds After Operations	15.88%	25.16%	31.66%
PPE	-2.02%	1.69%	-0.89%
Infrastructure	-0.36%	4.74%	-1.85%
Cash Reserves	17.25%	12.62%	29.26%
Borrowings	3.25%	4.42%	NA
Debt Servicing	1.17%	1.17%	NA
Average Rates (UV)	NA	NA	NA
Average Rates (GRV) - Residential	2,160	2,169	2,064
Average Rates (GRV) - Commercial	10,906	11,405	10,593

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$



TOWN *of*
EAST FREMANTLE

**BUDGET
FOR THE YEAR ENDED
30 JUNE 2021**

SUPPLEMENTARY INFORMATION

Capital Works Schedule

Asset Disposal Schedule

Chart of Accounts

Schedule of Fees and Charges

Organisational Chart

CAPITAL WORKS SCHEDULE

Project	Project Description	Capital Project Value for Year	Carryover - Committed Works Reserve	Reserves	Grants	Funding Source	Proceeds on Sale	Gen. Revenue
Riverside Road - Landscaping	Practical completion of road works is 7 July. 1920 Budget including contingency was \$1.9m. \$1.76m accrued in 19/20 - carryover \$100k for completion of landscaping	\$100,000	\$100,000	\$100,000				\$0
Penhurst Street - Resurface	The Town's road network is generally in good condition, Penhurst is the only road left in the Asset Management Plan that may require attention in the next 12-months	\$60,000						\$60,000
Stratford Street Footpath - Asphalt	Canning Highway to #11 Stratford. Condition rating 4.	\$30,000						\$30,000
Fortescue Street Footpath - Asphalt	Fraser and Canning Highway. Last condition rated 4 footpath.	\$60,000						\$60,000
Drainage - Silas Street Roundabout	Flooding issues	\$20,000						\$20,000
Drainage - Glyde Street	Flooding issues	\$84,181			\$84,181	Federal Govt Stimulus		\$0
Sumpton Green Playground Equipment	Identified as essential works in the 2019 playground safety audit	\$30,000						\$30,000
Building Renewals	General allocation as per Asset Management Plan	\$50,000						\$50,000
Repointing - Seawalls	Annual allocation as per the Foreshore Master Plan	\$75,000		\$75,000		Foreshore Reserve		
Public Art	Implementation of 4-year Public Arts Program	\$95,000		\$95,000		Public Arts Reserve		\$0
Preston Point Reserve - Turf/Irrigation	Re-levelling and resurfacing of oval as per Master Plan	\$130,000						\$130,000
25-seat Fuso Rosa Community Bus with Wheelchair lift	Replacement bus for CHSP transport services	\$175,000		\$145,000		Aged Services Reserve	\$30,000	\$0
Water Trailer	Replace water trailer 1TMB281 as per Plant Replacement Program	\$7,500		\$7,500		Plant Reserve	\$0	\$0
Recreation, Sports Equipment, Youth Facilities	Transportable skate ramps, beach volleyball and half court basketball facilities, MP Gourley Park	\$50,000						\$50,000
ICT Infrastructure - Desktops and Servers	Implementation of Strategic ICT Plan	\$60,000						\$60,000
		\$1,026,681	\$100,000	\$422,500	\$84,181	\$0	\$30,000	\$490,000

ASSET DISPOSALS

Asset Number	Plant Number	Asset Description
		Plant and Equipment
PEMV242	P4069	Mitsubishi Rosa 1DXU938
PE263	P4055	Water Trailer 1TMB281

2020/21

Net Book Value	Proceeds	Profit	Loss
\$	\$	\$	\$
30,000	30,000	0	0
0	0	0	0
30,000	30,000	0	0

CHART OF ACCOUNTS (BUDGET)

BUDGET 2020/21

Governance Welfare Community Amenities Recreation and Culture Transport	Capital Expenditure	E04606	Furniture and Equipment	430	Non-Operating Expense Transactions	\$60,000
		E08607	Plant and Equip - Replace Mitsubishi Bus HACC	430		\$175,000
		E10628	Sumpton Green Play Equipment	430		\$30,000
		E10644	Foreshore Erosion Control and Seawalls	430		\$75,000
		E11637	Miscellaneous Sports and Recreation Infrastructure	430		\$50,000
		E11685	Inf-Acquisition of Public Art (Outdoor Sculpture) - CapEx - Other Culture	430		\$95,000
		E11695	Inf - Chapman / Preston Point Reserve - Returfing and Irrigation	430		\$130,000
		E12629	Road Resurfacing - Penthurst Street	430		\$60,000
		E12656	Footpath - Stratford Street	430		\$30,000
		E12688	Footpath-Fortescue St	430		\$60,000
		E12702	Plant and Equip - Water Tank Trailer (Tandem 8x5 with brakes)	430		\$7,500
		E12761	Inf - Drainage	430		\$104,181
		E12784	Inf - Roads - Road Resurfacing - Riverside Road	430		\$100,000
		E14601	Buildings - Renewals and Electrical Services	430		\$50,000
Other Property and Services						\$1,026,681
General Purpose Funding	Operating Expenditure	003000	Allocated Admin.Expense - Rate Revenue	440	Activity Based Distribution	\$65,287
		E03257	Rates Debt Recovery Costs	500	Services	\$40,000
Governance		E03258	Direct Costs of Levying Rates	390	Other Expenses	\$40,000
		E03259	Rates Write-off	390	Other Expenses	\$5,000
		E04237	Valuation Expenses Rates - OpExp	350	Contractors & Consultant Serv	\$5,000
		000005	Administration Expense.Allocated	440	Activity Based Distribution	-\$2,611,492
		001621	Bank Fees	390	Other Expenses	\$2,000
		001622	Merchant Banks- GST applied	390	Other Expenses	\$15,000
		003500	Allocated Admin.Expense - Governance Members	440	Activity Based Distribution	\$783,448
		004043	Depreciation on Assets	410	Depreciation	\$175,000
		E04201	Salaries - General Fund	300	Salaries & Wages	\$1,281,713
		E04202	Staff Health and Wellbeing Initiatives	500	Services	\$10,000
		E04203	Strategic & Business Planning OpExp	500	Services	\$150,000
		E04204	Occupational Health and Safety	500	Services	\$10,000
		E04205	Superannuation and On-Costs - Admin - Opexp	310	Employment On Costs-Direct	\$161,279
		311		Employment On Costs - FBT	\$12,000	
		E04207	Insurance - General Admin - Opexp	360	Public Utilities & Govt Fees	\$2,000
		365		Insurance	\$85,000	
		366		Workers Comp	\$16,000	
		500		Services	\$30,000	
		E04208	Building Maintenance - Town Hall	500	Public Utilities & Govt Fees	\$22,000
		E04209	Office Maintenance	360	Services	\$35,000
		500		Services	\$7,000	
		E04210	Staff Placement Fees	340	Materials Purchased-Direct	\$18,000
		E04211	Printing & Stationery	360	Public Utilities & Govt Fees	\$13,500
		E04213	Telephone	500	Services	\$20,000
		E04215	Advertising	500	Services	\$10,000
		E04217	Photocopier Expenses and Servicing	360	Public Utilities & Govt Fees	\$15,000
		E04221	Computer System Support & Licenses	500	Services	\$200,000
		500		Services	\$50,000	
		E04227	Subscriptions - Admin	500	Services	\$20,000
		E04230	Postage and Freight	390	Other Expenses	\$2,000
E04232	Debtor Write Offs	330	Plant Operating Costs-Alloc	\$32,000		
E04233	Vehicle Expenses - Administration					

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget		
Governance	Operating Expenditure	E04235	Audit Fees	350	Contractors & Consultant Services	\$35,000		
		E04239	Consultants-Legal/Admin	500	Services	\$60,000		
		E04240	Internal and External Audit Projects			\$25,000		
		E04243	Staff Uniform			\$7,000		
		E04245	Staff Training and Conferences - Admin			\$15,000		
		E04248	Organisational Development			\$30,000		
		E04249	Equipment Below Threshold - Administration	340	Materials Purchased-Direct	\$15,000		
		E04250	Office Expenses	500	Services	\$10,000		
		E04251	Website and Intranet Development And Updates			\$20,000		
		E04252	Councillor Training Expenses - MEM - Opexp			\$36,000		
		E04253	Mayor/Councillors Sitting Fees			\$149,000		
		E04255	Deputy Mayoral Allowance			\$7,000		
		E04256	Mayoral Allowance			\$28,000		
		E04258	Receptions and Refreshments			\$40,000		
		E04262	Members Insurance	365	Insurance	\$30,000		
		E04266	Communications, Advocacy and PR - Opexp	350	Contractors & Consultant Serv	\$80,000		
		E04268	Members ICT Allowance and Expenses	500	Services	\$27,000		
		E04270	Community Assistance Grants	370	Contributions, Donations, Grants	\$8,000		
		E08203	Donations - All Other			\$10,000		
		Law, Order, Public Safety		004095	Depreciation Rangers	410	Depreciation	\$600
				005000	Allocated Admin.Expense - Other Law	440	Activity Based Distribution	\$65,287
				E05203	Salaries - Oth Law	300	Salaries & Wages	\$20,558
				E05205	Superannuation-Ranger Services	310	Employment On Costs-Direct	\$2,768
				E05206	Vehicle Expenses - Oth Law	330	Plant Operating Costs-Alloc	\$1,000
				E05207	Office Expenses - Oth Law	360	Public Utilities & Govt Fees	\$2,500
				E05207	Office Expenses - Oth Law	366	Workers Comp	\$2,838
				E05207	Office Expenses - Oth Law	500	Services	\$1,000
E05209	Training and Conferences - Rangers			500	Services	\$5,000		
E05211	Protective Clothing - Oth Law			340	Materials Purchased-Direct	\$2,000		
E05212	Equipment Below Threshold - Oth Law			340	Materials Purchased-Direct	\$3,000		
E05229	Minor Expenditure - Ranger Services			500	Services	\$1,000		
E05230	Salaries - Animal Control			300	Salaries & Wages	\$30,836		
E05231	Superannuation - Animal Control			310	Employment On Costs-Direct	\$4,152		
E05232	Vehicle Exp - Animal Control			330	Plant Operating Costs-Alloc	\$2,000		
E05233	Consumables and Impounding Expenses			340	Materials Purchased-Direct	\$25,000		
E05234	Legal Expenses - Animal Control			500	Services	\$2,000		
E05235	Printing and Stationery - Ranger Services			340	Materials Purchased-Direct	\$2,000		
Health				E10226	Ranger Initiatives and Events	350	Contractors & Consultant Serv	\$2,000
				004070	Depreciation on Assets - Infant Hlth	410	Depreciation	\$800
				007000	Allocated Admin.Expense - Hlth Insp	440	Activity Based Distribution	\$65,287
				E07201	EH Gray Centre 80 Canning Hwy Mtce (Old Infant Health Clinic) Infant Health - Opexp	360	Public Utilities & Govt Fees	\$1,000
						365	Insurance	\$800
						500	Services	\$1,000
				E07211	Salaries - Health Inspection	300	Salaries & Wages	\$71,908
				E07212	Vehicle Expenses - Health Insp	330	Plant Operating Costs-Alloc	\$12,000
				E07213	Workers Compensation Insurance - Health - Opexp	366	Workers Comp	\$1,136
		E07215	Superannuation and On-Costs - Health - Opexp	310	Employment On Costs-Direct	\$10,288		
E07215	Superannuation and On-Costs - Health - Opexp	311	Employment On Costs - Fbt	\$2,500				

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget	
Health	Operating Expenditure	E07218	Public Health Program	500	Services	\$3,000	
		E07220	Telephone Expenses - Health Inspection	360	Public Utilities & Govt Fees	\$200	
		E07221	Subscriptions	500	Services	\$11,500	
		E07222	Training and Conferences - Health	500	Services	\$2,000	
		E07223	Noise Survey Expenses	500	Services	\$1,000	
		E07224	Food Control Expenses	500	Services	\$2,000	
		E07225	Furn/Equipment Below Threshold	340	Materials Purchased-Direct	\$1,000	
		E07227	Emergency Management Exps.	500	Services	\$1,000	
		E07228	Swimming Pool Inspection Fees	500	Services	\$25,000	
		E07232	Insecticides and Vermin Control - Pest Control - OpExp	500	Services	\$2,000	
Welfare		004060	Depreciation On Assets - Pre School	410	Depreciation	\$3,500	
		004080	Depreciation On Assets - Fam & Children	410	Depreciation	\$122,000	
		008500	Allocated Admin.Expense - HACC - OpExp	440	Activity Based Distribution	\$261,149	
		E06201	Pre School Buildings - Maintenance	360	Public Utilities & Govt Fees	\$2,500	
		E06201	Pre School Buildings - Maintenance	365	Insurance	\$900	
		E06201	Pre School Buildings - Maintenance	500	Services	\$1,000	
		E06203	EF 4yr Old P/Group JP McKenzie	500	Services	\$1,000	
		E08205	Glyde In Centre Council Cont.	370	Contributions, Donations, Grants	\$87,000	
		E08207	HACC Salaries	300	Salaries & Wages	\$441,716	
		E08208	HACC Superannuation	310	Employment On Costs-Direct	\$48,234	
		E08210	HACC Service Unit - All Service Programs - Op Exp	330	Plant Operating Costs-Alloc	\$40,000	
		E08210	HACC Service Unit - All Service Programs - Op Exp	340	Materials Purchased-Direct	\$35,000	
		E08210	HACC Service Unit - All Service Programs - Op Exp	360	Public Utilities & Govt Fees	\$5,000	
		E08210	HACC Service Unit - All Service Programs - Op Exp	366	Workers Comp	\$13,000	
		E08210	HACC Service Unit - All Service Programs - Op Exp	500	Services	\$20,000	
		E08211	HACC Service - Day Centre - Materials and Minor Equipment	340	Materials Purchased-Direct	\$5,000	
		E08220	Glyde-In Comm Grp-Bldg Mtce		360	Public Utilities & Govt Fees	\$1,000
					365	Insurance	\$500
					500	Services	\$10,000
					360	Public Utilities & Govt Fees	\$5,000
					365	Insurance	\$3,500
					500	Services	\$10,000
E08234	EF Community Centre Bldg - HACC, Tricolore		360	Public Utilities & Govt Fees	\$5,000		
			365	Insurance	\$3,500		
Housing		004090	Depreciation On Assets - Housing	410	Depreciation	\$6,000	
		E09201	Building Maintenance - Allen St. Units		360	Public Utilities & Govt Fees	\$8,000
					365	Insurance	\$1,320
500	Services	\$30,000					
Community Amenities		004103	Depreciation On Assets	410	Depreciation	\$9,200	
		004109	Depreciation On Assets - Other Comm Amen	410	Depreciation	\$7,600	
		010000	Allocated Admin.Exp-Sanitation	440	Activity Based Distribution	\$65,287	
		010100	Allocated Admin.Expense - Town Planning	440	Activity Based Distribution	\$261,149	
		010200	Allocated Admin.Expense - Other Comm Amenities	440	Activity Based Distribution	\$65,287	
		E10100	Waste Collection Costs - FOGO	500	Services	\$170,000	
		E10101	Waste Collection Costs - Recycling	500	Services	\$70,000	
		E10102	Waste Collection Costs - General Waste	500	Services	\$72,000	
		E10103	Waste Collection Costs (Commercial Properties) - Recycling	500	Services	\$6,200	
		E10104	Waste Collection Costs (Commercial Properties) - General Waste	500	Services	\$28,000	
		E10106	Waste Collection Costs - Parks & Reserves	500	Services	\$4,200	
E10107	Waste Collection Costs - Street Bins	500	Services	\$22,500			

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Community Amenities	Operating Expenditure	E10108	Waste Collection Costs - Alexandra Rd & East St (Bulk Service)	500	Services	\$19,000
		E10109	Gate Fees - Waste Disposal (Recycling)			\$130,000
		E10110	Gate Fees - Waste Disposal - General Waste			\$150,000
		E10111	Gate Fees - Waste Disposal - FOGO			\$225,000
		E10203	Ratepayer Tip Pass Fees			\$20,000
		E10204	Annual Bulk & Green Waste			\$80,000
		E10205	FOGO Implementation and Waste Education Initiatives			\$10,000
		E10206	Salaries - Waste Education	300	Salaries & Wages	\$71,956
		E10207	Purchase Bins	340	Materials Purchased-Direct	\$10,000
				500	Services	\$20,000
		E10208	Waste Removal - Bund			\$5,000
		E10209	Salaries-Town Planning	300	Salaries & Wages	\$534,399
		E10210	Street Bin Maintenance			\$17,200
				320	Overhead Costs-Allocated	\$29,891
				330	Plant Operating Costs-Alloc	\$851
				500	Services	\$5,000
		E10211	Superannuation and On-Costs - Tplan - Opexp	310	Employment On Costs-Direct	\$67,527
				311	Employment On Costs - Fbt	\$3,200
		E10212	City of Fremantle Cont. - Waste Facility	500	Services	\$87,000
		E10213	Vehicle Expenses - Planning	330	Plant Operating Costs-Alloc	\$12,000
		E10214	Advertising - Planning & Development	500	Services	\$5,000
		E10215	Consultants -Town Planning			\$107,000
		E10217	Control Expenses - Legal Fees			\$10,000
		E10218	Public Conveniences			\$5,000
		E10219	Insurance - Town Planning - OpExp	366	Workers Comp	\$5,676
		E10221	SMRC - Loan Interest Repayments	380	Interest & Financial Costs	\$14,960
		E10223	Sumpton Green Mtce-Child Care Hall	360	Public Utilities & Govt Fees	\$5,000
				500	Services	\$5,000
		E10225	Contrib. Regional Waste Manage	370	Contributions, Donations, Grants	\$25,520
		E10229	Town Planning Refunds	390	Other Expenses	\$1,000
		E10230	Superannuation - Waste Education Officer	310	Employment On Costs-Direct	\$10,295
		E10232	RRRC Overhead Contribution	500	Services	\$237,600
		E10235	Native Plant Subsidy			\$2,000
		E10240	Training and Conferences - Regulatory Services			\$10,000
		E10243	Heritage Trail			\$1,500
		E10252	Bus Shelters Mtce			\$5,000
		E10253	Sustainability Initiatives			\$10,000
		E10258	Community Design Advisory Committee OpExp	350	Contractors & Consultant Serv	\$1,000
		E10260	Protection of the Environment and Fire Mitigation	500	Services	\$10,000
		Recreation and Culture		004115	Depreciation on Assets - Parks	410
011100	Allocated Admin. Expense - Other Recreation			440	Activity Based Distribution	\$261,149
E10251	Mooring Pens Rental & Licence Exps			500	Services	\$28,000
E10267	Riverside Boat Ramps & Boat Pen maint - OpExp			360	Public Utilities & Govt Fees	\$5,000
E10267	Riverside Boat Ramps & Boat Pen maint - OpExp			500	Services	\$5,000
E11204	Merv Cowan Park			300	Salaries & Wages	\$11,000
				320	Overhead Costs-Allocated	\$19,116
				330	Plant Operating Costs-Alloc	\$3,989
		360	Public Utilities & Govt Fees	\$8,000		

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Recreation and Culture	Operating Expenditure	E11204	Merv Cowan Park	500	Services	\$5,000
		E11205	J. Dolan Park	300	Salaries & Wages	\$3,500
				320	Overhead Costs-Allocated	\$6,082
				330	Plant Operating Costs-Alloc	\$1,603
				500	Services	\$1,000
		E11206	W.H. Kitson Park	300	Salaries & Wages	\$7,900
				320	Overhead Costs-Allocated	\$13,729
				330	Plant Operating Costs-Alloc	\$2,768
				500	Services	\$1,000
		E11207	John Tonkin Park	300	Salaries & Wages	\$12,000
				320	Overhead Costs-Allocated	\$20,854
				330	Plant Operating Costs-Alloc	\$4,247
				360	Public Utilities & Govt Fees	\$5,000
				500	Services	\$20,000
		E11208	Norm McKenzie Park	300	Salaries & Wages	\$6,200
				320	Overhead Costs-Allocated	\$10,775
				330	Plant Operating Costs-Alloc	\$1,948
				360	Public Utilities & Govt Fees	\$1,000
				500	Services	\$1,000
		E11209	W. W. Wayman Reserve	300	Salaries & Wages	\$4,900
				320	Overhead Costs-Allocated	\$8,515
				330	Plant Operating Costs-Alloc	\$1,798
				500	Services	\$1,000
		E11210	1st Fremantle Sea Scouts-Bldg Mnt	500	Services	\$1,000
		E11211	1st Leeuwin Sea Scouts Bldg Mtce	360	Public Utilities & Govt Fees	\$500
				500	Services	\$2,000
		E11212	East Fremantle Tennis Club	360	Public Utilities & Govt Fees	\$500
				365	Insurance	\$5,500
				500	Services	\$3,000
		E11213	East Fremantle Oval	300	Salaries & Wages	\$4,000
				320	Overhead Costs-Allocated	\$6,951
				330	Plant Operating Costs-Alloc	\$1,674
				360	Public Utilities & Govt Fees	\$10,000
365	Insurance			\$10,400		
500	Services			\$50,000		
E11214	Riverside Road Reserves	300	Salaries & Wages	\$33,000		
		320	Overhead Costs-Allocated	\$57,349		
		330	Plant Operating Costs-Alloc	\$8,623		
		500	Services	\$10,000		
E11215	Henry Jeffery Oval	300	Salaries & Wages	\$10,000		
		320	Overhead Costs-Allocated	\$17,379		
		330	Plant Operating Costs-Alloc	\$6,149		
		360	Public Utilities & Govt Fees	\$12,000		
		365	Insurance	\$1,300		
		500	Services	\$25,000		
E11216	Town Hall Reserve Maint - ORS - OpExp	300	Salaries & Wages	\$16,000		
		320	Overhead Costs-Allocated	\$27,806		
		330	Plant Operating Costs-Alloc	\$2,770		

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget	
Recreation and Culture	Operating Expenditure	E11216	Town Hall Reserve Maint - ORS - OpExp	500	Services	\$1,000	
		E11217	Preston Pt - Ef Lacrosse	300	Salaries & Wages	\$17,000	
				320	Overhead Costs-Allocated	\$29,544	
				330	Plant Operating Costs-Alloc	\$8,111	
				360	Public Utilities & Govt Fees	\$15,000	
				365	Insurance	\$1,300	
				500	Services	\$10,000	
			E11219	Wauhop Park	300	Salaries & Wages	\$18,000
				320	Overhead Costs-Allocated	\$31,281	
				330	Plant Operating Costs-Alloc	\$10,699	
				360	Public Utilities & Govt Fees	\$10,000	
				500	Services	\$30,000	
			E11221	EF Croquet Club-Grds & B Mtce	300	Salaries & Wages	\$6,500
				320	Overhead Costs-Allocated	\$11,296	
				330	Plant Operating Costs-Alloc	\$656	
				360	Public Utilities & Govt Fees	\$2,500	
				365	Insurance	\$600	
				500	Services	\$2,000	
			E11222	Gourley Park	300	Salaries & Wages	\$5,000
				320	Overhead Costs-Allocated	\$8,689	
				330	Plant Operating Costs-Alloc	\$1,776	
				360	Public Utilities & Govt Fees	\$1,000	
				500	Services	\$2,000	
			E11223	E. I. Chapman Reserve	300	Salaries & Wages	\$17,500
				320	Overhead Costs-Allocated	\$30,412	
				330	Plant Operating Costs-Alloc	\$1,262	
				500	Services	\$3,000	
			E11224	I. G. Handcock Playground Maint Opexp	300	Salaries & Wages	\$4,000
				320	Overhead Costs-Allocated	\$6,951	
		330	Plant Operating Costs-Alloc	\$1,252			
	E11225	Stratford Street Park	300	Salaries & Wages	\$2,700		
		320	Overhead Costs-Allocated	\$4,692			
		330	Plant Operating Costs-Alloc	\$843			
		360	Public Utilities & Govt Fees	\$500			
		500	Services	\$5,000			
	E11226	Ulrich Park	300	Salaries & Wages	\$2,800		
		320	Overhead Costs-Allocated	\$4,866			
		330	Plant Operating Costs-Alloc	\$1,173			
		360	Public Utilities & Govt Fees	\$1,000			
		500	Services	\$3,000			
	E11227	Locke Park	300	Salaries & Wages	\$10,500		
		320	Overhead Costs-Allocated	\$18,247			
		330	Plant Operating Costs-Alloc	\$4,464			
		500	Services	\$3,000			
	E11228	Community Events (In Addition to the EF Festival)	500	Services	\$10,000		
	E11229	Surbiton Road Park	300	Salaries & Wages	\$1,100		
		320	Overhead Costs-Allocated	\$1,912			
		330	Plant Operating Costs-Alloc	\$188			

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Recreation and Culture	Operating Expenditure	E11231	Business and Community Support Initiatives	500	Services	\$40,000
		E11232	RSL Memorial Rose Garden	300	Salaries & Wages	\$2,900
				320	Overhead Costs-Allocated	\$5,040
				330	Plant Operating Costs-Alloc	\$889
				360	Public Utilities & Govt Fees	\$2,000
				500	Services	\$10,000
		E11235	Maintenance of Parks Equip	300	Salaries & Wages	\$5,600
				320	Overhead Costs-Allocated	\$9,732
				330	Plant Operating Costs-Alloc	\$1,486
				500	Services	\$12,000
		E11236	EF Bowling Club Maintenance	300	Salaries & Wages	\$2,600
				320	Overhead Costs-Allocated	\$4,518
				330	Plant Operating Costs-Alloc	\$459
				500	Services	\$2,000
		E11241	Lee Park	300	Salaries & Wages	\$3,500
				320	Overhead Costs-Allocated	\$6,082
				330	Plant Operating Costs-Alloc	\$1,148
				500	Services	\$16,553
		E11242	Glasson Park	300	Salaries & Wages	\$9,000
				320	Overhead Costs-Allocated	\$15,461
				330	Plant Operating Costs-Alloc	\$2,886
				360	Public Utilities & Govt Fees	\$1,000
				500	Services	\$10,000
		E11243	River - Stirling Bridge	300	Salaries & Wages	\$3,300
				320	Overhead Costs-Allocated	\$5,735
				330	Plant Operating Costs-Alloc	\$972
		E11245	Pump & Reticulation Overhaul	340	Materials Purchased-Direct	\$5,000
		E11246	East Fremantle Oval Masterplan	500	Services	\$5,000
		E11247	Equipment Below Threshold	500	Services	\$200,000
		E11249	City of Fremantle - Library Shared Service	370	Contributions,Donations,Grants	\$15,000
		E11250	License Fee - East Fremantle Rowing Club	500	Services	\$150,000
		E11252	EFBC-Operating Subsidy	365	Insurance	\$2,200
370	Contributions,Donations,Grants			\$4,700		
E11257	George Booth Park	370	Contributions,Donations,Grants	\$22,000		
		300	Salaries & Wages	\$1,000		
		320	Overhead Costs-Allocated	\$1,738		
E11258	F/Shore M/Mnt/Bush Regen	330	Plant Operating Costs-Alloc	\$674		
		300	Salaries & Wages	\$1,200		
		320	Overhead Costs-Allocated	\$2,085		
E11259	Raceway Park / Richmond Park	330	Plant Operating Costs-Alloc	\$624		
		500	Services	\$5,000		
		300	Salaries & Wages	\$7,500		
		320	Overhead Costs-Allocated	\$13,034		
E11261	Indigenous Reconciliation Action Plan	330	Plant Operating Costs-Alloc	\$4,499		
		500	Services	\$10,000		
		500	Services	\$15,000		
E11264	Youth Initiatives and Events	500	Services	\$5,000		
E11265	Community Garden Project - OpExp	350	Contractors & Consultant Serv	\$20,000		

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget		
Recreation and Culture	Operating Expenditure	E11294	Marjorie Green Park Maint.	300	Salaries & Wages	\$1,000		
				320	Overhead Costs-Allocated	\$1,738		
				330	Plant Operating Costs-Alloc	\$329		
Transport				410	Depreciation	\$620,000		
				004121	Depreciation On Assets - Infrastructure Roads	410	Depreciation	\$1,000
				004130	Depreciation On Assets - Parking	440	Activity Based Distribution	\$261,149
				012000	Allocated Admin.Expense - Transport	440	Activity Based Distribution	\$130,575
				012500	Allocated Administration Expense - Parking	300	Salaries & Wages	\$7,100
				E12215	Road & Street Maintenance	320	Overhead Costs-Allocated	\$12,339
						330	Plant Operating Costs-Alloc	\$696
						340	Materials Purchased-Direct	\$5,000
				E12215	Road & Street Maintenance	500	Services	\$40,000
						300	Salaries & Wages	\$2,000
						320	Overhead Costs-Allocated	\$3,476
				E12230	Maintenance - Works Equipment	330	Plant Operating Costs-Alloc	\$237
						500	Services	\$7,500
						300	Salaries & Wages	\$21,500
				E12231	Footpath & Cycleway Mtce	320	Overhead Costs-Allocated	\$37,364
						330	Plant Operating Costs-Alloc	\$760
						500	Services	\$75,000
				E12233	Street Lighting	360	Public Utilities & Govt Fees	\$105,000
				E12234	Street Sweeping-Contractor	500	Services	\$50,000
				E12235	Verges Maintenance	300	Salaries & Wages	\$73,540
						320	Overhead Costs-Allocated	\$127,766
						330	Plant Operating Costs-Alloc	\$23,315
						500	Services	\$40,000
				E12236	Street Cleaning	300	Salaries & Wages	\$74,000
						320	Overhead Costs-Allocated	\$128,601
						330	Plant Operating Costs-Alloc	\$5,026
				E12237	Kerbing Maintenance - Opexp	500	Services	\$20,000
				E12245	Street Tree Maintenance - MSR - Opexp	300	Salaries & Wages	\$64,000
						320	Overhead Costs-Allocated	\$111,223
						330	Plant Operating Costs-Alloc	\$13,246
						500	Services	\$60,000
				E12255	Tree Replacements	300	Salaries & Wages	\$8,600
320	Overhead Costs-Allocated	\$14,946						
330	Plant Operating Costs-Alloc	\$1,097						
500	Services	\$50,000						
E12256	Street Tree Watering	300	Salaries & Wages	\$8,000				
		320	Overhead Costs-Allocated	\$13,903				
		330	Plant Operating Costs-Alloc	\$3,627				
		500	Services	\$40,000				
E12260	Crossovers	300	Salaries & Wages	\$1,200				
		320	Overhead Costs-Allocated	\$2,085				
		330	Plant Operating Costs-Alloc	\$22				
		500	Services	\$10,000				
E12263	Drainage Maintenance	300	Salaries & Wages	\$33,500				
		320	Overhead Costs-Allocated	\$58,218				

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget
Transport	Operating Expenditure	E12263	Drainage Maintenance	330	Plant Operating Costs-Alloc	\$1,984
				500	Services	\$15,000
		E12269	Street Name Plates & Street Furniture	300	Salaries & Wages	\$18,600
				320	Overhead Costs-Allocated	\$32,324
				330	Plant Operating Costs-Alloc	\$671
				500	Services	\$5,000
		E12303	Salaries - Parking	300	Salaries & Wages	\$154,182
		E12305	Superannuation - Parking	310	Employment On Costs-Direct	\$20,760
		E12306	Parking and Traffic Feasibility Study	500	Services	\$3,000
		E12309	Vehicle Expenses - Parking	330	Plant Operating Costs-Alloc	\$12,000
		E12310	Printing and Stationary - Parking	340	Materials Purchased-Direct	\$1,000
		E12311	Equip Repairs and Maint - Parking	500	Services	\$5,000
		E12313	Linemarking, Parking & Directional Signs - Opexp - Parking	300	Salaries & Wages	\$7,200
				320	Overhead Costs-Allocated	\$12,513
				330	Plant Operating Costs-Alloc	\$350
				500	Services	\$30,000
		E12315	Fines Enforce Recover Costs - Parking	390	Other Expenses	\$10,000
E12317	Towing Expenses - Parking	500	Services	\$1,000		
E12320	Sundry Exp - Parking	360	Public Utilities & Govt Fees	\$1,000		
		500	Services	\$5,000		
Economic Services		013000	Allocated Admin Expense - Building	440	Activity Based Distribution	\$65,287
		E13205	Control Expenses - All Other	500	Services	\$20,000
		E13206	Building Services Levy	360	Public Utilities & Govt Fees	\$15,000
		E13207	BCITF- Payments	390	Other Expenses	\$15,000
Other Property and Services		003499	Plant Operating Costs Allocated	330	Plant Operating Costs-Alloc	-\$272,000
		004140	Depreciation on Assets – PWO	410	Depreciation	\$8,200
		004143	Plant Depreciation - Plant Operating Costs	410	Depreciation	\$130,000
		014000	Allocated Admin Expense – PWO	440	Activity Based Distribution	\$261,149
		E14201	Salaries – Supervision	300	Salaries & Wages	\$304,561
		E14203	Superannuation	310	Employment On Costs-Direct	\$118,787
		E14204	Consultants – Operations	500	Services	\$20,000
		E14205	Sick / Holiday Pay / RDOs	300	Salaries & Wages	\$155,372
		E14206	Insurance - Workers Comp - PWHO	366	Workers Comp	\$18,164
		E14207	Insurance - Works	360	Public Utilities & Govt Fees	\$600
				365	Insurance	\$1,400
		E14208	Protective Clothing and Safety and General Equipment	340	Materials Purchased-Direct	\$9,000
		E14210	Works Overheads - Admin/Safety/Training	300	Salaries & Wages	\$10,000
				320	Overhead Costs-Allocated	\$15,000
				360	Public Utilities & Govt Fees	\$2,000
				500	Services	\$15,000
		E14242	Depot Maintenance	300	Salaries & Wages	\$10,000
			320	Overhead Costs-Allocated	\$15,000	
			360	Public Utilities & Govt Fees	\$7,000	
			500	Services	\$20,000	
	E14255	Vehicle Expenses - Public Works Overheads	330	Plant Operating Costs-Alloc	\$30,000	
	E14290	P.W.O. Allocated to Works And	320	Overhead Costs-Allocated	-\$1,021,233	
	E14302	Tyres & Tubes - Plant Operating Costs	500	Services	\$5,000	
	E14303	Parts & Repairs - Plant Operating Costs	500	Services	\$50,000	

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget	
Other Property and Services	Operating Expenditure	E14304	Insurance & Licences - Plant Operating Costs	360	Public Utilities & Govt Fees	\$7,000	
				365	Insurance	\$15,000	
				500	Services	\$5,000	
		E14305	Fuel & Oil - Plant Operating Costs	341	Materials Allocated from Stock	\$60,000	
		E14424	Graffiti Removal	500	Services	\$25,000	
		E14438	Asbestos Removal	500	Services	\$15,000	
		E14444	Sth West Local Auth & Projects	370	Contributions, Donations, Grants	\$50,000	
		E14460	General Bldg & Pty Maintenance		365	Insurance	\$12,000
					500	Services	\$20,000
		E14461	128 George Street - Maintenance Opexp - Unc		360	Public Utilities & Govt Fees	\$4,000
					365	Insurance	\$500
					500	Services	\$2,000
		E14462	Old Police Station - Building Maint - Opexp		365	Insurance	\$1,100
					500	Services	\$24,000
E14470	Gross Total Salaries and Wages	300	Salaries & Wages	\$3,665,410			
E14491	Insurance Claims	365	Insurance	\$4,500			
E14493	Salaries and Wages Allocated F	300	Salaries & Wages	-\$3,665,410			
						\$10,969,062	
General Purpose Funding	Operating Income	001689	Reserve Fund Interest	160	Interest on Investments	-\$40,000	
		I03051	Rates - Interim Rates	100	Rates	-\$30,000	
		I03055	General Rates Levied	100	Rates	-\$7,967,275	
		I03059	Rates Penalty	120	Fines & Penalties	-\$30,000	
		I03060	Rates - Legal Costs Recovered	120	Fines & Penalties	-\$40,000	
		I03070	Grants Commission	140	Grants & Subsidies - Operating	-\$77,726	
		I03071	Grants Commission - Formula Local Roads	140	Grants & Subsidies - Operating	-\$33,927	
		I03188	Interest on Investments Muni - Opinc	160	Interest on Investments	-\$50,000	
		I03190	Rates Admin Fees - Instalments - Rr - Opinc	130	User Fees & Charges	-\$42,000	
		I04085	Rate Enquires Etc - Opinc	130	User Fees & Charges	-\$15,000	
		I04088	Sundry Income	170	Reimbursements	-\$10,000	
		I05083	Charges - Fines and Penalty - Animal Control	120	Fines & Penalties	-\$400	
		I05084	ESL Commission Received	130	User Fees & Charges	-\$7,000	
		I05085	Charges - Impounding Fees Animal Control	130	User Fees & Charges	-\$800	
		I05087	Charges - Dog & Cat Registration	110	Permit	-\$25,000	
		Health	I07081	Permit Application Fees - Health Opinc	130	User Fees & Charges	-\$1,000
			I07082	E H Gray Centre 80 Canning Hwy - Mih - Opinc	130	User Fees & Charges	-\$2,000
			I07083	Outdoor Eating Area Fees (Local Law) & Annual Food Assessment	130	User Fees & Charges	-\$2,000
			I07085	Swimming Pool Inspection Fees	130	User Fees & Charges	-\$8,409
Welfare	I08025	Pre-primary Lease Rent	130	User Fees & Charges	-\$2,200		
	I08081	HACC - Reimb Sundry Income	130	User Fees & Charges	-\$60,000		
	I08083	HACC - In Home Respite - Opinc	130	User Fees & Charges	-\$2,000		
	I08086	HACC - Centre Based Respite Wauhop Pk - Opinc	130	User Fees & Charges	-\$35,000		
	I08088	HACC Program Operating Grant - Opinc	140	Grants & Subsidies - Operating	-\$601,566		
	I08094	HACC Transport - Centre Based Day Care - Opinc	130	User Fees & Charges	-\$12,000		
Housing	I08205	Glyde-In Rent Income	130	User Fees & Charges	-\$1,000		
	I09081	Charges - Rents - Housing		130	User Fees & Charges	-\$81,000	
				170	Reimbursements	-\$3,000	
Community Amenities	I10075	Rent-Sumpton Green	130	User Fees & Charges	-\$1,000		
	I10080	Domestic Service Charge	130	User Fees & Charges	-\$23,000		

CHART OF ACCOUNTS (BUDGET UPLOAD)

BUDGET 2020/21

Program Description	Type Description	COA	Description	IE	Inc/Exp Analysis	Original Budget		
Community Amenities	Operating Income	110081	Charges Commercial Refuse	130	User Fees & Charges	-\$78,000		
		110084	Misc Planning Service Fees	130	User Fees & Charges	-\$6,000		
Recreation and Culture		110085	Home Occupation Fees	130	User Fees & Charges	-\$1,000		
		110086	Recycling Grants - Sanitation - OpInc	140	Grants & Subsidies - Operating	-\$26,000		
		110088	Development Applications	130	User Fees & Charges	-\$60,000		
		110089	Scheme Amendments and Rezoning Application Fees	130	User Fees & Charges	-\$10,000		
		110180	Riverside Mooring Pen Fees	130	User Fees & Charges	-\$100,000		
		111161	Swan Yacht Club Rental - OpInc	130	User Fees & Charges	-\$44,000		
		111162	EF Yacht Club Rental	130	User Fees & Charges	-\$34,000		
		111167	EF Oval Redevelopment Grant - DSR	140	Grants & Subsidies - Operating	-\$234,000		
		111175	Zephyr Kiosk Rental	130	User Fees & Charges	-\$38,000		
		111177	Swan River Trust Erosion Control Income various	140	Grants & Subsidies - Operating	-\$84,000		
		111187	EF Bowling Club	130	User Fees & Charges	-\$2,000		
				170	Reimbursements	-\$3,500		
		111190	EF Tennis Club Income Opinc	130	User Fees & Charges	-\$4,500		
				170	Reimbursements	-\$2,500		
		111192	Henry Jeffery Oval	170	Reimbursements	-\$1,000		
		Transport		111193	Preston Pt. Lacrosse Club	130	User Fees & Charges	-\$1,500
						170	Reimbursements	-\$2,000
111194	Wauhop Park Soccer Ground			130	User Fees & Charges	-\$6,500		
111197	Minor Grants - Recreation and Culture			140	Grants & Subsidies - Operating	-\$84,000		
111198	Reserve Hire Fees - Functions			130	User Fees & Charges	-\$1,000		
111199	East Fremantle Croquet Club			130	User Fees & Charges	-\$1,300		
11200	Promotional Merchandise Sales			180	Other Revenue	-\$5,000		
112039	MRD Direct Grant			140	Grants & Subsidies - Operating	-\$18,000		
112040	MRD - Stirling Bridge Verge Maintenance Agreement			150	Contributions & Donations - Operating	-\$8,000		
112086	Street Lighting			140	Grants & Subsidies - Operating	-\$4,800		
Economic Services		112087	Recoup from Trust Fund (Developer Contributions) - Integrated Traffic Study	150	Contributions & Donations - Operating	-\$3,000		
		112095	MRRG Grant - Riverside Road	141	Grants & Subsidies - Capital	-\$180,000		
		112180	Fines and Penalties - Parking	120	Fines & Penalties	-\$90,000		
		112181	Parking Fees	130	User Fees & Charges	-\$10,000		
				132	Simplepay - User Fees & Charges	-\$170,000		
		112183	Fines Enforcement Recovered	120	Fines & Penalties	-\$50,000		
		113181	Building Permits	110	Permit	-\$35,000		
		113182	BCITF- Receipts	130	User Fees & Charges	-\$22,000		
		113184	Building Services Levy	130	User Fees & Charges	-\$22,000		
		113186	BCITF Commission	180	Other Revenue	-\$500		
Other Property and Services		113188	DA Sign Fees & Permits - BC - OpInc	110	Permit	-\$500		
		113190	Commission on Building Services Levy	130	User Fees & Charges	-\$500		
		114083	Insurance Recov- Incl Workers Comp Claims Ref	170	Reimbursements	-\$10,000		
		114085	Property - 128 George St. Rental	130	User Fees & Charges	-\$15,000		
		114087	Rental Income - Old Police Station	130	User Fees & Charges	-\$24,000		

-\$10,697,403

SCHEDULE OF FEES AND CHARGES

Schedule	Description of Fee or Charge	Details	GST (excl) \$	GST \$	GST (incl) \$	
GENERAL PURPOSE FUNDING						
Rates	Instalment Fee - per instalment		16.50	Exempt	16.50	
	Rate Enquiry Fee	Per Written Enquiry	55.00	Exempt	55.00	
	Orders & Requisitions	Per Application	69.50	Exempt	69.50	
	Combined Enquiry	Per Application	112.00	Exempt	112.00	
	Ownership enquiry	Per property	14.09	1.41	15.50	
	Rates Instalment Fees (not including the first instalment)	Per instalment	16.50	Exempt	16.50	
	Instalment Interest				0.00%	
	Penalty Interest				8.00%	
	Rates - Special Arrangements to Pay	Per Application	49.00	Exempt	49.00	
	Rates - Special Arrangements to Pay (Financial Hardship)					
	- Administration Fee		0.00	0.00	0.00	
	- Penalty Interest				0.00%	
GOVERNANCE						
General Administration	Sale of Electoral Rolls	Per Copy	69.50	Exempt	69.50	
	Sale of Street listings	Per Copy	193.64	19.36	213.00	
	Sale of History Books - Small but Strong	Each	26.82	2.68	29.50	
	Photocopying					
	- General Public - A4 Sheets (Colour)	Per Copy	0.86	0.09	0.95	
	- General Public - A4 Sheets (Black & White)	Per Copy	0.45	0.05	0.50	
	- General Public - A3 Sheets (Colour)	Per Copy	1.73	0.17	1.90	
	- General Public - A3 Sheets (Black & White)	Per Copy	0.86	0.09	0.95	
	- Community & Organisations - A4 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% discount	
	- Community & Organisations - A3 Sheets (Colour and B &W)	Per Copy	Per Above	Yes	50% discount	
	Eligible community groups receive \$200 of in-kind photocopying per annum, calculated on the above rates.					
	Freedom of Information (FOI)					
	- 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	
	Trust Account Management Fee					
	Administration charge for holding funds in Trust	Each and every Deposit	6.09	0.61	6.70	
	- Lessor of the monthly fee or the interest earned					
	Hire of Facilities					
	Hire of Meeting Rooms - Town Hall - Commercial	per hour	41.00	4.10	45.10	
Hire of Meeting Rooms - Town Hall - Not for Profit	per hour	20.50	2.05	22.55		
LAW, ORDER & PUBLIC SAFETY						
Animal Control	Dog Impounding fees - Poundage	Full recovery	Cost + 15%	Exempt	Cost + 15%	
	Dog Impounding fees - Sustenance	Full recovery	At Cost	Exempt	At Cost	
	Release of impounded dog		Cost + 15%		Cost + 15%	
	Fire Break Clearing	Actual Cost + 25%	Cost + 25%		Cost + 25%	
	Dog Registration Fees					
	Unsterilised - 1 year		50.00	Exempt	50.00	
	Unsterilised - 3 year		120.00	Exempt	120.00	
	Unsterilised - Lifetime Registration		250.00	Exempt	250.00	
	Sterilised - 1 year		20.00	Exempt	20.00	
	Sterilised - 3 year		42.50	Exempt	42.50	

SCHEDULE OF FEES AND CHARGES

BUDGET 2020/21

LAW, ORDER & PUBLIC SAFETY						
Animal Control	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		136.36	13.64	150.00	
	Dogs kept in an approved kennel establishment licensed under Sect 27, where not otherwise registered			Exempt	200.00	
	Euthanasia for a dog	Full recovery +15%	Cost + 15%		Cost + 15%	
	Cat Registration Fees					
	Registration - 1 Year		20.00	Exempt	20.00	
	Registration - 3 Years		42.50	Exempt	42.50	
	Registration - Lifetime		100.00	Exempt	100.00	
	* Cat owned by pensioner - 50% of fee otherwise payable					
	Impounded vehicles	Recovery of Impounded Vehicles/ Goods				
Vehicle Impounding Fee		Initial cost	248.95	24.90	273.85	
Vehicle Impounding Fee		Per day thereafter	39.82	3.98	43.80	
Towage Fees		Full recovery +15%	Cost + 15%		Cost + 15%	
Storage Fee Motor Vehicle		per part or full day	20.00	Exempt	20.00	
Storage Fee Other Goods	per part or full day	20.00	Exempt	20.00		
HEALTH						
Health	EH Gray Centre Mid Wifery - Annual Building Hire					
	EH Gray Centre - Casual Hire Fee	Per Hour	41.00	4.10	45.10	
	Stall Holders permit application fee / renewal	Per Application	172.54	17.25	189.80	
	Trading in Public Places - Application fee	Per Application	86.75	8.67	95.40	
	Trading in Public Places - Per Day fee	Per day	52.45	5.25	57.70	
	Outdoor Eating Area permit - Application fee	Per Application	290.73	29.07	319.80	
	Outdoor Eating Area permit - Annual fee	Per sq mtr	29.09	2.91	32.00	
	** A 6-month waiver will be provided on the Outdoor Eating Permit annual fee (COVID-19 relief)					
	Food Hygiene & Safety Course	Per Applicant	41.91	4.19	46.10	
	Registration of new Lodging Houses	Per Application	280.26	28.03	308.30	
	Renewal of registration of existing Lodging Houses	Per Application	309.91	30.99	340.90	
	Skin Penetration Premises Application fee	Per Application	86.36	8.64	95.00	
	Skin Penetration Premises annual assessment fee		45.45	4.55	50.00	
	Noise Management Plan Lodgement fee	Per Application	86.36	8.64	95.00	
	Non-complying event application fee	Per Application	909.09	90.91	1,000.00	
	Section 39 Certificate/inspection for licenced premises		133.64	13.36	147.00	
	Septic Tank installation - Application	Per Application	121.00	Exempt	121.00	
	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)		27.27	2.73	30.00	
	Food Business					
	Notification Fee		45.45	4.55	50.00	
	Registration Fee		45.45	4.55	50.00	
	Annual Assessment:					
	High		90.91	9.09	100.00	
	Medium		45.45	4.55	50.00	
	Low				Exempt	
	Inspection Fee e.g. settlement inspection		45.45	4.55	50.00	
	Reinspection fee for non-compliant premises		136.36	13.64	150.00	
	Food Vans - Event Based (eg festivals, miscellaneous)		45.45	4.55	50.00	
	** A 6-month waiver will be provided on Annual Assessment Fees (COVID-19 relief)					

SCHEDULE OF FEES AND CHARGES

HEALTH					
	Aquatic Facilities				
	Annual Sampling Fee		272.73	27.27	300.00
	Re-sampling for non-compliant results		45.45	4.55	50.00
	Public Buildings				
	Application to construct a new public building		791.82	79.18	871.00
	Annual Assessment:				
	High		54.55	5.45	60.00
	Medium		27.27	2.73	30.00
	Low				Exempt
	** A 6-month waiver will be provided on Annual Assessment Fees (COVID-19 relief)				
	Requested food and water sampling			Cost +15% administration fee	
	Requested asbestos sampling			Cost +15% administration fee	
EDUCATION & WELFARE					
Commonwealth Home Support Program	Community Bus Use				
	Metro Area - Full Day - plus Fuel (12 hours)		100.00	10.00	110.00
	Metro Area - Half Day - plus Fuel (6 hours)		50.00	5.00	55.00
	All Other Use				\$1.64 per kilometre including fuel
	CHSP Client Contributions				
	Social Support - Individual	Per Hour	7.27	0.73	8.00
	Social Support - Group	Per Occasion (small group)	7.27	0.73	8.00
	Centre Based Respite Aged Care	Per Occasion	7.27	0.73	8.00
	Home Help	Per Hour	7.27	0.73	8.00
	Gardening	Per Hour	7.27	0.73	8.00
	Respite	Per Hour	7.27	0.73	8.00
	Transport	Per one-way trip	2.27	0.23	2.50
	Transport Fee - East Fremantle Residents (who are in receipt of a Home Care Package, and who utilise Centre Based Day Respite services at Tricolore)		0.00	0.00	0.00
	Home Care Package - Full Cost Recovery				
	Social Support group outings – non-East Fremantle Resident	per occasion	153.74	15.37	169.11
	Social Support group outings - East Fremantle Resident	per occasion	108.59	10.86	119.45
	Centre Based Respite (in centre only)	per occasion	108.59	10.86	119.45
	Centre Based transport (to and from Centre Based Respite) – non-East Fremantle Resident	per one-way trip	22.57	2.26	24.83
	Centre Based transport (to and from Centre Based Respite) - East Fremantle Resident	per one-way trip			FEE WAIVER
	Social Support Individual	per hour	30.48	3.05	33.53
	Flexible Respite	per hour	30.48	3.05	33.53
COMMUNITY AMENITIES					
Waste and Recycling	Commercial Properties - Refuse & Recycling Service - 2 MGB's Weekly	Per MGB per Annum	500.00	Exempt	500.00
	Refuse/FOGO Service - Additional per MGB (120L/240L)	Per MGB per Annum	250.00	Exempt	250.00
	Recycling Service - Additional per MGB (240L/360L)	Per MGB per Annum	250.00	Exempt	250.00
	Bulk - per cubic metre	Actual Cost + 15%	Cost +15%		Cost +15%
	Sale / Replacement of 240 Litre MGBs	Actual Cost + 15%	Cost +15%		Cost +15%
	Council has resolved to incorporate charges associated with the FOGO waste collection and disposal system into the general rates for all residential properties. Where bulk bin services are provided to multi-unit dwellings, an assessment will be made of the cost of this service against the value of the FOGO service per standard residential property, and a charge may be levied if the cost of the bulk bin service exceeds the contribution amount included in the general rates.				
Other Sanitation	Sale of 150 Litre Compost Bins	Actual Cost + 15%	Cost +15%		Cost +15%
	Sale of Worm Cafe	Actual Cost + 15%	Cost +15%		Cost +15%

SCHEDULE OF FEES AND CHARGES

BUDGET 2020/21

COMMUNITY AMENITIES						
Community Amenities	Room Hire (Casual) - All Council Buildings (otherwise not listed)	Per Hour	41.00	4.10	45.10	
	Room Hire (Sumpton Green) - Private eg Children's Parties	Per Hour	41.00	4.10	45.10	
	Room Bond (Casual) - Private & Community Groups		300.00	Exempt	300.00	
Town Planning Administration fees	Application Fees - Dev. value between					
	(a) Less than \$50,000		147.00	Exempt	147.00	
	(b) More than \$50,000 but not more than \$500,000	0.32% of estimated cost of Development	Variable	Exempt	Variable	
	(c) More than \$500,000 but not more than \$2,500,000	\$1,700.00 + 0.257% for each \$1 in excess of \$500,000	Variable	Exempt	Variable	
	(d) More than \$2,500,000 but not more than \$5,000,000	\$7,161.00 + 0.206% for each \$1 in excess of \$2,500,000	Variable	Exempt	Variable	
	(e) More than \$5,000,000 but not more than \$21,500,000	\$12,633.00 + 0.123% for each \$1 in excess of \$5,000,000	Variable	Exempt	Variable	
	(f) More than \$21,500,000		34,196.00	Exempt	34,196.00	
	Penalty if development commenced or carried out prior to Approval	Twice the fee payable	Twice Fee	Exempt	Twice Fee	
	Extension of Planning Approval prior to expiry	50% of Applicable Fee			Variable	
	Minor modifications of approved applications	Minimum fee of \$147 up to a maximum of 50% of the original fee as determined by the Executive Manager of Regulatory Services				
	DAP Fees	The maximum fee in accordance with the Planning and Development (Development Assessment Panels) Regulations 2011				
	Refund of Planning Application Fee					
	Prior to assessment	50% of fee				50% of fee
	Following assessment	Nil				Nil
	General Planning and Development Fees					
	Advertising/Public Comment:					
	Newspaper Notice	Actual cost (inc GST) + Administration Fee	Cost +15%	Yes		Cost + 15%
	Sign & Notice to Neighbours	Minimum	125.83	12.58		138.40
	Notices to Neighbours only	Minimum	23.82	2.38		26.20
	Installation of Sign by Council		104.87	10.49		115.35
	Community Design Advisory Committee Referral fee		23.82	2.38		26.20
	Subdivision/ Amalgamation					
	Subdivision clearance (not more than 5 lots)			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)			Exempt		7,393.00
	Bonds					
	Infrastructure Bond - Single Frontage	Refundable	1,500.00	Exempt		2,000.00
Infrastructure Bond - Corner Lot	Refundable	2,500.00	Exempt		3,000.00	
Soil Stabilisation Bond	Refundable	1,000.00	Exempt		1,000.00	
Signage Application						
Application for Planning Approval	Per application	147.00	Exempt		147.00	
Miscellaneous Planning Fees						
Application for change of street number		109.64	10.96		120.61	
Heritage assessment			Actual cost (inc GST)			
Property Settlement Questionnaire / Written Planning Advice/Zoning Certificate		66.36	6.64		73.00	
T P Scheme No. 3 Text and Map		66.36	6.64		73.00	
T P Scheme No. 3 Map Only		16.64	1.66		18.30	
Archival Search Fee - Plans- (Photocopying in excess of \$15 to be charged at cost)		95.32	9.53		104.85	
Crossover Variation Application fee		137.27	13.73		151.00	

SCHEDULE OF FEES AND CHARGES

BUDGET 2020/21

COMMUNITY AMENITIES					
Town Planning Administration fees	Cash-in-lieu of Parking Space - Valuation			Actual cost (inc GST)	
	Scheme Amendments (Including advertising and gazettal) and Rezoning Applications	Price on Application			
	Application Fee - Basic/ Standard/ Complex				
	** The Town will provide a cost estimate for a Scheme Amendment on application as per Planning and 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	80.00	8.00	88.00
	Manager/ Senior Planner	Hourly rate	60.00	6.00	66.00
	Planning Officer	Hourly rate	33.51	3.35	36.86
	Other Staff eg EHO	Hourly rate	33.51	3.35	36.86
	Administration	Hourly rate	27.45	2.75	30.20
	*** Structure Plans will also be charged on a cost-recovery basis and be invoiced the same way as a Scheme Amendment.				
	Other Miscellaneous				
	Application for change of Use		295.00	Exempt	295.00
	** A 6-month waiver will be provided on Change of Use Fees (COVID-19 relief)				
	Penalty if commenced prior to Approval (in addition to the application fee)		590.00	Exempt	590.00
	Section 40 Certificate		147.00	Exempt	147.00
	Home Occupation				
	Application (includes Public Comment Fee)		222.00	Exempt	222.00
	Penalty if commenced prior to Approval (in addition to the application fee)		444.00	Exempt	444.00
	Application for Annual Renewal		73.00	Exempt	73.00
	Application Penalty for Annual Renewal if approval has expired		146.00	Exempt	146.00
** A 6-month waiver will be provided on Home Occupation Fees (COVID-19 relief)					
RECREATION & CULTURE					
Swimming Areas/beaches	Mooring Pen Fees				
	- 8 Metre Pens (deposit of \$1,920)	Per annum	3,272.73	327.27	3,600.00
	- 10 Metre Pens (deposit of \$2,400)	Per annum	4,090.91	409.09	4,500.00
	- 12 Metre Pens (deposit of \$2,880)	Per annum	4,909.09	490.91	5,400.00
	- Casual Fees	Per week	136.36	13.64	150.00
	Replacement pens keys		69.09	6.91	76.00
	General Reserve Hire Fees				
	- Full Day Fee (8.00am - 8.00pm)		451.81	45.18	497.00
	- Per Half Day Fee (AM or PM) (6 hours)		228.73	22.87	251.60
	Other Recreation & Culture	- Per hour Fee		41.00	4.10
- Changeroom Bond (refundable)			290.00	Exempt	290.00
- Liquor Permit Fee			66.69	6.67	73.35
- Key Deposit (refundable)		Per key	70.00	Exempt	70.00
Personal Trainers					
- Application fee			56.19	5.62	61.80
- Annual licence fee (permits up to 10 hours maximum per week)			2,000.00	200.00	2,200.00
- Weekly hire fee (maximum 10 hours per week; annual licence fee is not applicable)		per hour	30.00	3.00	33.00
Henry Jeffrey Oval Junior Football Teams					
- Per Player Fee - Juniors		Per player (for season)	16.00	1.60	17.60
- Training two (2) nights/week		Per season	560.45	56.05	616.50
East Fremantle Junior Cricket Teams					
- Per Player Fee - Juniors		Per player (for season)	16.00	1.60	17.60
- Training two (2) nights/week		Per season	560.45	56.05	616.50
East Fremantle Seniors Cricket Teams					
- Per Player Fee - Seniors		Per player (for season)	60.00	6.00	66.00
East Fremantle Lacrosse					
- Per Player Fee - Juniors		Per player (for season)	16.00	1.60	17.60
- Per Player Fee - Seniors	Per player (for season)	60.00	6.00	66.00	

SCHEDULE OF FEES AND CHARGES

RECREATION & CULTURE					
Swimming Areas/beaches	East Fremantle Soccer (to be replaced by Lease Fee from 20/21)				
	- Training Fees	Per season	699.65	69.96	769.60
	- Per Player Fee - Juniors	Per player (for season)	16.00	1.60	17.60
	- Per Player Fee - Seniors	Per player (for season)	60.00	6.00	66.00
	East Fremantle Croquet Club	Annual Ground Hire Fees	2,072.23	207.22	2,279.45
Other Culture	East Fremantle George Street Festival				
	Site Only - stallholders (per 3x3 area)		120.00	12.00	132.00
	Site Only - food vendors (stall or van)		250.00	25.00	275.00
	Power (where available, additional cost)		50.00	5.00	55.00
	** Note: site fees can be waived for local community groups & not for profits upon written request				
	East Fremantle Art Award - per entry		27.64	2.76	30.40
	Special Events Fees				
	Use of Car Parking areas- Unlicensed- per m2		24.27	2.43	26.70
	Use of Car Parking areas- Licensed- per m2		39.05	3.90	42.95
	Left Bank Special Event Fee		3,596.45	359.65	3,956.10
On-call Ranger Fee - per 8 hours	Per event	548.10	54.81	602.90	
TRANSPORT					
Transport	Road, Verge, Footpath & Crossover Reinstatements and Crossover Construction				
	Reinstatement Inspection fees	Per hour	63.64	6.36	70.00
	Reinstatement Works		Cost + 15%		Cost + 15%
	Red Asphalt per m ¹		Cost + 15%		Cost + 15%
	Black Asphalt per m ²		Cost + 15%		Cost + 15%
	Concrete per m ²		Cost + 15%		Cost + 15%
	Recoverable Works - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
	Recoverable Graffiti Removal - Cost plus 15% administration fee		Cost + 15%		Cost + 15%
Parking Facilities	Parking Fees				
	Parking Fees - Launching Ramp No1 Carpark per hour for the first 4 hours	Per hour	3.64	0.36	4.00
	Thereafter \$16.00 per day for maximum 6 days	Max per 24 hours	14.55	1.45	16.00
	Parking Fees - Various locations per hour other than Launching Ramp No1.	Per hour	3.64	0.36	4.00
	Reminder Letter and Final Notice Fee (28 Days)		16.40	Exempt	16.40
	Resident Boat owners Annual Parking Permit No1 Car Park (renewals August)	Each	45.45	4.55	50.00
	Skip Bin Permits	Each	44.45	4.45	48.90
	Skip Bin Permits - Extension	Each	11.27	1.13	12.40
	Jetty A mooring permits	Each	44.45	4.45	48.90
	Sea container placement permits	Each	44.45	4.45	48.90
ECONOMIC SERVICES					
Building Fees	Building Fees - Based on valuation of new building or improvements (incl. GST) - Minimum \$166.65				
	Application fee Certified - Class 1 & 10 (minimum \$105)				
	Application fee Certified - Class 2-9 (minimum \$105)				
	Application fee Uncertified - Class 1 & 10 (minimum \$105)		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20,000)		Variable	Exempt	Variable
	Infrastructure Bond - Building	Refundable	2,000.00	Exempt	2,000.00
	Infrastructure Bond - Building (corner lot)	Refundable	3,000.00	Exempt	3,000.00
	Demolition fees - Based on cost of construction (incl. GST) - Minimum \$166.65				
	Application fee Class 1 & 10 \$105		105.00	Exempt	105.00
	Application fee Class 2-9 \$105 for each storey of the building		Variable	Exempt	Variable
	Building Services Levy (minimum \$61.65)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20,000)		Variable	Exempt	Variable
	Infrastructure Bond - Demolition	Refundable	2,000.00	Exempt	2,000.00

SCHEDULE OF FEES AND CHARGES

BUDGET 2020/21

ECONOMIC SERVICES					
Building Fees	Infrastructure Bond - Demolition (corner lot)	Refundable	3,000.00	Exempt	3,000.00
	Non-refundable Inspection Fee for Infrastructure Bond		45.45	4.55	50.00
	Materials on Verge licence		Variable	Exempt	Variable
	Building Approval Certificate for unauthorised works - Based on cost of construction (incl. GST) - Minimum \$228.30				
	Application fee \$105		105.00	Exempt	105.00
	Building Services Levy (minimum \$123.30)		Variable	Exempt	Variable
	CTF Levy (where contract value over \$20,000)		Variable	Exempt	Variable
	Refund of Building Permit fee				
	Prior to assessment	50% of fee	50% of fee	Exempt	50% of fee
	Following assessment	Nil	Nil		Nil
	Miscellaneous				
	Strata Titles (Form 7) per Strata Titles Gen Regs 1996 - Min \$105.80 + GST		Variable	Exempt	Variable
	R-Code Compliance Assessment Fee (From 30 Nov 2015)		133.64	13.36	147.00
	Swimming Pool Fees				
	Pool inspection annual fee (4 Yearly statutory inspection fee \$57.60)		14.40	Exempt	14.40
	Pool inspection fee - request for inspection		60.91	6.09	67.00



TOWN of
EAST FREMANTLE

We work the RITE way

RESPECT - INTEGRITY - TEAMWORK - EMPATHY

ORGANISATIONAL STRUCTURE 2019/20

